

THE EFFECT OF ACCOUNTING LITERACY AND INTELLECTUAL INTELLIGENCE ON INTEREST IN BECOMING AN AUDITOR WITH REMOTE AUDIT COMPETENCY NEEDS AS MODERATOR

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ABSTRACT

*This study analyzes if accounting and intellectual literacy moderate remote audit ability and auditor interest. This research on accounting literacy, intellectual intelligence, and remote audit proficiency can boost auditor interest. This study includes 150 people of various ages and education. The quantitative study uses structural equation modelling. Causality studies examine direct and moderating variable effects. This study tests data quality using Smart PLS analysis, a variance-based or component-based structural equation model. The program called Smart PLS. This study demonstrated that intellectual intelligence affects auditor interest, not accounting literacy. The desire to become an auditor increases with intelligence. Interest in being an auditor rises with the requirement for remote audit competency. Accounting literacy and intelligence can be affected by remote audit competency. According to this report, individuals and companies should prioritize accounting literacy, intellectual intelligence culture, and remote audit ability. Remote audit competency is important because understanding its main role affects interest in becoming an auditor and managing accounting literature and intellectual intelligence on that desire. Study results show this. These findings can help people become auditors and organizations train auditors. **Keywords:** accounting literacy, intellectual intelligence, interest in becoming an auditor, remote audit competence.*

INTRODUCTION

In an era of rapid development, every individual is required to have skills in order to survive. One of the skills that everyone needs to survive is the ability to work. This is because many tasks are now replaced by machines. Therefore, everyone must have skills in working so that their role is not replaced by machines in the future. One of the things that can be done is to take part in training from various sources. With training, each individual can explore various jobs because they are equipped with good skills. One of the jobs that can be done is to become an auditor. However, becoming an auditor is not easy, there is a lot to learn. In other words, auditors must behave competently, which is the result of their education, training and experience. An important attitude that must be owned and upheld by an auditor is professionalism (Wulandari & Kuntadi, 2022).

Based on the data in the 2023 KAP & AP Directory Book, it states that as of January 31, 2023, the total number of IAPI members was 5,774 people and there were 1,498 public accountants. Holders of CPA non-public accountants as many as 2,267 people, and the number of KAP in Indonesia as many as 646 KAP spread throughout Indonesia. Meanwhile, according to (Sulistiyawati, 2023), the number of auditors in countries such as Malaysia and Singapore the number of public accountants is

at 1:121,000 and 1:5000. The existence of this data shows that Indonesia has relatively fewer public accountants than other countries. This data shows that the demand to become an auditor is still less attractive to academic graduates.

There are several factors that may be the cause of this, such as a lack of understanding of Accounting Literacy, Intellectual Intelligence, and Competencies possessed by each person. Accounting literacy is the ability to understand and manage financial affairs, including recognizing and understanding financial reports, this is needed in decision making, because understanding this sense can help maintain financial records later. Intellectual intelligence is the ability to successfully adapt to new experiences and knowledge or it can also be said that intellectual intelligence is the ability of an individual to meet the demands of life reasonably. Meanwhile, competence is a person's ability to do a job in their field. These three factors are some of the factors that may be the cause of a decrease in someone's interest in becoming an auditor.

Previous research states that knowledge in accounting has a positive effect on a career in public accounting (Puspitasari et al., 2021). while in research Putri et al. (2022) states that the self-efficacy variable has no significant effect on interest in becoming a public accountant. Research conducted by Oktaviani & Suryatimur (2022) states

that one element of intelligence greatly affects auditor performance. Research conducted by Syamsuri (2020) said that emotional intelligence can affect audit quality. In contrast to research conducted by Shanti & Kusumawardhani (2020) which states that experience is unable to strengthen the influence of intellectual intelligence variables on the accuracy of giving opinions. In research Harahap & Munthe (2021) stated that career interest in becoming an auditor is influenced by audit fees and the work environment to become a public accountant. As well as in research conducted by Bolly et al. (2023) stated that competence, professional training, financial rewards and audit personality have a positive and significant effect on accounting students' interest in choosing a career as an auditor.

Based on the research gap above, new variables are formed, namely accounting literacy, intellectual intelligence, interest in becoming an auditor, and the need for remote audit competence as moderation. There has been no research that places the need for remote audit competence as a moderating variable between the variables of accounting literacy and intellectual intelligence on interest in becoming an auditor. So in this study, the authors try to form a research model that places the need for remote audit competence as a moderating variable that will be tested for its direct effect on interest in becoming an auditor or tested for its position as a moderating variable moderating or not the effect of accounting literacy variables and intellectual intelligence on interest in becoming an auditor.

This study aims to prove whether there is an effect of accounting literacy and intellectual intelligence on interest in becoming an auditor which is moderated by remote audit competency needs. This research can provide a better understanding of how to increase interest in becoming an auditor, taking into account accounting literacy factors, intellectual intelligence, and remote audit competency needs. Based on the explanation of the novelty of this research, research is determined by proving the effect of accounting literacy and intellectual intelligence on interest in becoming an auditor with remote audit competency needs as a moderator.

Goal Setting Theory

Goal setting theory was proposed by Edwin Locke in 1960 which explains the relationship between goal setting and work performance (Muhsin & Dwita, 2022). According to goal setting theory, work performance can be improved by setting challenging and measurable goals, which in turn leads to the development and utilization of work abilities and skills. Demands for accountability of public agencies, local governments are obliged to submit accountability for the success or failure experienced by agencies must be published through

transparent government agency performance accountability reports (Cantika et al., 2021). Goal setting theory is based on the belief that all people have an inherent motivation to achieve certain results or goals that they want to achieve. This theory relates to the current research, that the goal setting done by an individual can affect the individual's performance level. This is also related to an individual's competence or skills in achieving these goals, an individual must already have sufficient skills to prove that the individual is able to achieve the goals that have been set. To obtain these skills, one can set goals for what can be needed or learned to become an auditor. If someone does not set a goal first, then it will not get results. Also, the interest that exists in each individual also affects the extent to which the goals he has set have been successfully achieved. If interest is not accompanied by the goals that have been set, then whatever is done will not produce results. Conversely, if an individual who already has an interest, surely the individual will move according to what he wants to do, and this will affect every effort he makes to achieve these goals.

Accounting Literacy

To effectively support today's work, an accountant must have a thorough understanding of accounting concepts and principles. This level of accounting literacy is essential for success in the field. Accounting literacy is an understanding of the transactions that need to be managed to evaluate important accounting, interpret financial transactions, make decisions, explain the reasons for decisions and engage when those decisions are wrong (Hatta & Budiati, 2021). Accounting literacy can have another meaning that refers to the basic understanding of accounting concepts and the ability to read, understand, and interpret financial information. People who have accounting knowledge can easily read financial statements, understand financial transactions, and comprehend how financial information is reflected in accounting records.

Intellectual Intelligence

One definition of intellectual intelligence is the capacity to rationally deal with life's challenges; another is the capacity to effectively adapt to new information and experiences. The ability to plan ahead, the flexibility to alter course mid-course, and the maturity to recognize and address one's own shortcomings are the three pillars upon which Binet and Simon's definition of intelligence rests. A person's intelligence, according to Wechsler, is their capacity to think clearly, behave purposefully, and successfully navigate their surroundings (Ratnasari et al, 2022).

Interest in Becoming an Auditor

Interest is a person's tendency towards something or it can be said what a person likes and wants to do (Elendiana, 2020). Interest has a big

influence on a person's activities, because interest makes a person do things that interest him. Interest can also drive a person's desire, increase his desire, become a driving force that arises from within a person to do something. Likewise, with interest in becoming an auditor, one must have the desire from oneself to become an auditor. Being an auditor must be someone who has competence in terms of knowledge and experience. These two things can be described as follows: 1) Knowledge of accounting principles and auditing standards, 2) Knowledge of the type of client industry, 3) Formal education that has been taken, 4) Training, courses, and special skills possessed, 5) Number of clients that have been audited, 6) Experience in conducting audits, and 7) Types of companies that have been audited (Harahap & Pratama, 2020).

Remote Audit Competency Requirement

Competence is the work ability of each individual which includes aspects of knowledge, skills, and work attitudes that are in accordance with the expected standardization (Li et al., 2022). Another definition states that competence is something related to the abilities and skills of individuals to achieve the expected results (Basilotta et al., 2022). While Remote audits are audits that are conducted partially or entirely offsite. The audit will still cover all areas but use digital technology to support the assessor where field visits are not possible (Ariyanto, 2022). In response to increased activity, audit procedures that used to be conducted through on-site visits have now been transitioned to remote methods for efficiency. The remote audit process is very similar to a standard audit, which includes planning, pre-audit activities, opening meeting, actual audit execution, closing meeting, and subsequent reporting and follow-up. Electronic documents and data are easily shared through screen sharing, while remote audits also facilitate online discussions, the conduct of opening and closing meetings, and, in certain cases, even site inspections.

HYPOTHESIS

The Effect of Accounting Literacy on Interest in Becoming an Auditor

Accounting literacy is an awareness of transactions that require management in order to assess important accounting, explain financial transactions, make decisions, explain the reasons for making decisions, and get involved when something happens to the decisions made (Hatta & Budiya, 2021). Interest is a person's desire for something. If someone has an interest in something, they will tend to pay more attention to it (Puspitasari et al., 2021). The auditor profession is often considered as one of the prestigious jobs for some people (Kurniawati, 2022). An individual who has an interest in becoming an auditor must pay greater attention to understanding existing accounting literacy. With interest, an individual will indirectly learn about

accounting literacy. Based on the explanation above, the first research hypothesis in this study is:

H1: Accounting Literacy Has a Positive Effect on Company Performance.

The Effect of Intellectual Intelligence on Interest in Becoming an Auditor

Intellectual intelligence is the first intelligence developed that is able to make a student think rationally to learn and understand (Melasari, 2021). If a person has a high level of intellectual intelligence, they will be easier to absorb and understand the knowledge given and they are able to solve the problems faced better (Oktavianna & Sudarno, 2020). In the context of auditing, cognitive bias is known to make auditors illogical in their decision making (Pramono & Puspita, 2020). Therefore, auditors must utilize their intellectual abilities in carrying out their duties. Someone who has high intellectual intelligence can easily understand everything by using their thinking skills rationally or thoughtfully. Auditors with higher intellectual intelligence are able to solve problems encountered during audits more quickly, communicate better, and know the right actions to take. Based on the explanation above, the second research hypothesis in this study is:

H2: Intellectual Intelligence Has a Positive Effect on Interest in Becoming an Auditor

The Effect of Remote Audit Competency Needs on Interest in Becoming an Auditor

IGI Global defines competency as knowledge, ability, and contribution that can be measured to determine a person's successful performance (Audina, 2023). Competence also means a person's capacity or ability to do something (Widjaja, 2023). Meanwhile, interest is a source of motivation that encourages a person to do something he wants without any prompting (Samosir, 2023). The existence of interest that grows in a person will affect the competence possessed by that person. Interest can be interpreted as a sense of interest or desire for someone without any prompting or coercion. Therefore, if a person's interest grows, his competence will also develop because the person will have a clear motivation for what must be developed from oneself which is influenced by the individual's interest. In the interest of someone who wants to become an auditor, the individual must develop his competencies such as education in accounting and auditing, have practical experience, have the ability to analyze data, communicate, work in teams, and most importantly be able to master communication and information technology that will be needed later. Based on the explanation above, the third research hypothesis in this study is:

H3: Remote Audit Competency Needs Have a Positive Effect on Interest in Becoming an Auditor.

Remote Audit Competency Requirement Strengthens the Relationship between

Accounting Literacy and Interest in Becoming an Auditor

An auditor must have technical competence, namely mastering the field of accounting and auditing, regulations, audited business processes, psychology, effective communication, and information technology (BPKP, 2021). Accounting literacy also means someone who has the capability to do work related to accounting, such as making records, bookkeeping, including digitizing accounting (Khasanah & Tambun, 2023). Someone who has an adequate understanding of accounting literacy must also have good competence or skills. With an understanding of accounting literacy, an individual will also have skills in aspects such as understanding the concepts, methods and techniques in the accounting field, including in the field of auditors. And to obtain auditor competence, education and training are needed for auditors, known as continuing professional education (Narwan & Putri, 2023). This is also related to the interest that exists in someone who already understands accounting literacy. Individuals who understand accounting literacy and have an interest in becoming auditors will definitely learn the things needed later to become an auditor. Based on the explanation above, the fourth research hypothesis in this study is:

H4: Remote Audit Competency Needs Strengthen the Relationship between Accounting Literacy and Interest in Becoming an Auditor.

Remote Audit Competency Requirement Strengthens the Relationship between Intellectual Intelligence and Interest in Becoming an Auditor

Intellectual intelligence is a mental ability that involves the process of thinking rationally, therefore intelligence cannot be observed directly but must be inferred from various real actions which are manifestations of the rational thinking process (Ratnasari et al., 2020). Competence denotes the skills or knowledge that are characterized by professionalism in a particular field as being of paramount importance, as being superior to that field (Prawiyogi & Toyibah, 2020). The development of intellectual intelligence can be driven by high interest, because individuals who have high intellectual intelligence and interest will definitely develop abilities in the intended field. High intellectual intelligence can also contribute to the development of remote audit competencies. High interest in learning will be realized if students are aware of their responsibilities as students, so that they are able to increase motivation and self-discipline in order to achieve the desired target in understanding a material (Sa'adah et al., 2023). Based on the explanation above, the fifth research hypothesis in this study is:

H5: Remote Audit Competency Needs Strengthen the Relationship between Intellectual Intelligence and Interest in Becoming an Auditor

RESEARCH METHODS

This research is a quantitative research with structural equation modeling analysis method. The research design uses causality which aims to test the direct effect and moderating effect between variables. This study has four variables. First, the independent variable is accounting literacy. An accountant must have accounting literacy to support current work. Accounting literacy is awareness related to transactions that require management to assess important accounting, explain financial transactions, make decisions, explain the reasons for making decisions, and get involved when something happens to the decisions made (Hatta & Budiayati, 2021). Meanwhile, according to (Nurbaeti et al., 2019) describes accounting literacy as knowledge in making financial statements in managing a business. Accounting literacy can have the meaning of someone who has the capability to do work related to accounting, such as making records, bookkeeping, including digitizing accounting. The Accounting Literacy variable is measured by six main indicators, which consist of analyzing transactions with accounting treatment, processing the accounting cycle, conducting financial ratio analysis, conducting sustainability analysis, conducting CSR and green accounting analysis, and applying and digitizing accounting. This study Second, the independent variable, namely intellectual intelligence (Utama & Simanjuntak, 2021) says that intelligence is the ability to adjust well to new experiences and knowledge that is used when facing new things. According to (N. R. T. Putri, 2021) Intelligence is a person's ability to think that is carried from birth, which allows a person to act in a certain way, as well as abilities that can be measured in a test. The Intellectual Intelligence variable is measured by five main indicators, which consist of problem solving ability, verbal ability, figure ability, numerical ability, and logical ability. Third, the dependent variable is the interest in becoming an auditor. According to (Arifudin & Ulfah, 2022), The definition of interest is a process that continues to pay attention and focus on something that interests him with a feeling of pleasure and satisfaction. There are also those who interpret interest as something that is easily done by someone without any prompting and is done with a feeling of pleasure (Tanjung et al., 2022). The Interest in Becoming an Auditor variable is measured by five main performance indicators, which consist of Liking Audit Work, Motivation to Become an Auditor, Professional, and Opportunities to Do Social Activities. Fourth, the moderating variable is the need for remote audit competence. Competence is the work ability of each individual which includes

aspects of knowledge, skills, and work attitudes that are in accordance with the expected standardization (Li et al., 2022). A remote audit is an audit that is conducted partially or entirely offsite. The audit will still cover all areas but use digital technology to support the assessor where a site visit is not possible (Ariyanto, 2022). The remote audit competency needs variable is measured by six main indicators, which consist of Two-Way Communication During the Audit Process, Mastering Audit Procedures in General, Having an Attitude of Professionalism, Able to Dig Audit Evidence from Information and Communication, Having IT-Based Audit Certification, Mastering Digital Technology, and Understanding Management Information Systems. This variable indicator is formed from the coding process in qualitative research that has been done before. Data sources come from youtube, online news and from research article publications. Coding that is confirmed at least three times is used as a measurement indicator for this variable (Sitorus & Tambun, 2023).

The stages of analysis consisted of several steps. First, presenting demographic data of respondents, including the number of respondents based on gender, the number of respondents based on education level, the number of respondents based on age group, and so on. Second, descriptive statistics containing information on minimum data, maximum data, and average data (mean). Third, the validity test and data reliability test which aims to see the feasibility of the research instrument and the consistency of the answers from respondents (Heryanto et al., 2023). Fourth, test the strength of the model with the r square test, f square test, and q square test, and test the goodness of fit by looking at the SRMR and NFI scores or looking at the score of the root mean square theta (Ghozali & Latan, 2015). The five hypothesis tests and regression equations formed, along with their explanations (Lo et al., 2020). Sixth, discussion of research results consisting of interpretation and comparison with previous research results. The research data was processed using Smart PLS software.

RESULTS AND DISCUSSION

This study used a sample of 150 respondents who came from various circles with 95 female respondents (63.3%) and 55 male respondents (36.7%). The age of respondents in this study is divided into 4 age groups, namely <20 years old as many as 24 people (16%), 20-25 years old as many as 77 people (51.3%), 25-30 years old as many as 43 people (28.7%) and >30 years old as many as 6 people (4%). There were 27 respondents with high school/vocational school education (4.7%). The education level of respondents is also divided into 5 groups, namely SMA / SMK Equivalent as many as 41 people (27.3%), D3 students / D3 graduates as many as 16 people (10.7%), S1 students / S1

graduates as many as 74 people (49.3%), S2 as many as 15 people (10%), S3 as many as 3 people (2%), and Others as many as 1 person (0.7%). Data quality testing in this study uses Partial Least Square (PLS) analysis, which is a structural equation model that adopts a variance-based approach or component-based structural equation model. The software used is SmartPLS.

SmartPLS Descriptive Statistics Test

Descriptive statistics can also be known as deductive statistics, meaning statistics whose level of usefulness includes ways to collect data, compile or organize data, process data, present data and analyze numerical data (Darwel et al., 2022). The techniques used in this study are the minimum, maximum, mean, and standard deviation values of each variable, namely Accounting Literacy, Intellectual Intelligence, Remote Audit Competency Needs, and Interest in Becoming an Auditor.

Table 1
Descriptive Statistics Test

Variabel	N	Min	Max	Mean	Standar Deviasi	Persentase
Accounting Literacy	150	1	5	4.31	0.862	86.2%
Intellectual Intelligence	150	1	5	4.36	0.872	87.2%
Remote Audit Competency Requirement	150	1	5	4.36	0.872	87.2%
Interest in Becoming an Auditor	150	1	5	4.32	0.864	86.4%

Based on the Descriptive Statistical Test Results, it can be concluded as follows:

1. The results of the descriptive statistical analysis of the Accounting Literacy variable are described that the minimum value is 1 while the maximum value is 5, has an average value of 4.31 and a standard deviation of 0.862 or equivalent to 86.2%.
2. The results of the descriptive statistical analysis of the Intellectual Intelligence variable are described that the minimum value is 1 while the maximum value is 5, has an average value of 4.36 and a standard deviation of 0.872 or equivalent to 87.2%.
3. The results of the descriptive statistical analysis of the Remote Audit Competency Requirement variable from the data above are described that the minimum value is 1 while the maximum value is 5, has an average value of 4.36 and a standard deviation of 0.872 or equivalent to 87.2%.
4. The results of the descriptive statistical analysis of the Interest in Becoming an Auditor variable from the data above are described that the minimum value is 1 while the maximum value

is 5, has an average value of 4.32 and a standard deviation of 0.864 or equivalent to 86.4%.

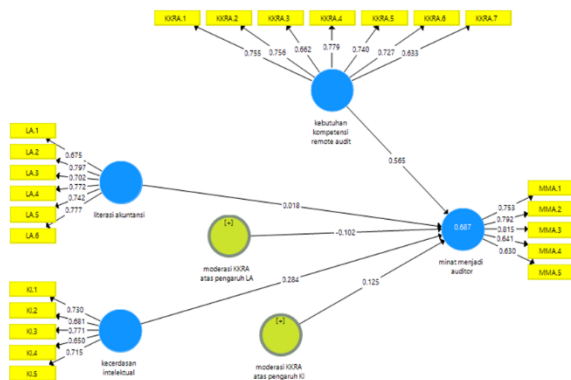


Figure 1
Loading Factor Result

Based on the loading factor results above, it shows that all numbers are above 0.5. This proves that all indicators are valid. Thus, it can be concluded that all variable indicators in this study are valid.

Validity and Reliability Test

Research validity is the extent to which research instruments actually measure what should be measured. Meanwhile, research reliability is how consistent the research results are when repeated in the same way (Academia, 2023). A study is said to be reliable if a person's answer to a given question is consistent or stable over time. Validity and Reliability tests can be carried out using various methods, such as:

- Cronch's Alpha: used to see the consistency of a questionnaire used in research. An acceptable value or number is if it is > 0.7
- Composite Reliability: used to measure the consistency of a questionnaire used in research. The acceptable value or number is if it is > 0.7
- Average Variance Extracted (AVE): Used to describe the reliability of a study. The acceptable value or number is if it is > 0.5.

Table 2
Validity and Reliability Test

Variabel	Cronbach's Alpha	rho. A	Reliabilitas Komposit	AVE
LA	0.840	0.848	0.882	0.556
KI	0.754	0.761	0.836	0.505
KKRA	0.847	0.852	0.884	0.524
MMA	0.778	0.791	0.850	0.533
KKRA*LA	1.000	1.000	1.000	1.000
KKRA*KI	1.000	1.000	1.000	1.000

Description: Accounting Literacy, Intellectual Intelligence, Remote Audit Competency Requirement, Interest in Becoming an Auditor.

The results of the Validity and Reliability Test above show the Average Variance Extracted (AVE), Composite Reability, and Cronbach's Alpha values in the table above:

- - The results of the AVE value show that the variables of Accounting Literacy, Intellectual Intelligence, Remote Audit Competency Needs, and Interest in Becoming an Auditor have a value > 0.5, thus indicating that the variable is valid and adequate or it can also be said that each variable has good discriminant validity.
- - The Composite Reability and Cronbach's Alpha values obtained are > 0.7, so the accuracy of this test can be trusted and accepted. This is in line with the research conducted, where all existing variables, namely Accounting Literacy, Intellectual Intelligence, Remote Audit Competency Needs, and Interest in Becoming an Auditor, obtained a number > 0.7 so it can be concluded that all variables have a high level of reliability.

R-Square is used to measure how well the linear regression model explains variations in the data. The R-Square value is between 0 and 1, where the higher the R-Square value, the better. Based on the available data, it can be seen that the R-square value for the interest in becoming an auditor variable is 0.687 This gain explains that the percentage of the need for Remote Audit Competencies which is influenced by accounting literacy, intellectual intelligence, and the need for remote audit competencies is 68.7% and seen from the R-Adjust value of 0.676 or 67.6%, this value or number is considered good because the R-Adjust value obtained is above 50%.

The value contained in the F-square also has an influence between variables with an effect size, an F-square value of 0.02 (Small), 0.15 (Medium), and a value of 0.35 (Large) if the value compared is less than 0.02 then it can be ignored or not accepted. Based on the existing F-square value, it can be said that the variable that has a large effect size with criteria > 0.35 lies in the Remote Audit Competency Requirement variable which has a value of 0.188 > 0.35.

Based on the data in the moderating effect, two hypotheses can be obtained, namely: (1) Moderation of Remote Audit Competency Needs on the effect of Accounting Literacy on Interest in Becoming an Auditor has a significant effect. (2) Moderation of Remote Audit Competency Needs on the effect of Intellectual Intelligence on Interest in Becoming an Auditor has a significant effect.

Hypothesis Test

Inner model analysis is carried out to ensure that the structural model built is robust and accurate. Inner model analysis can be considered significant if the T - statistic is more than 1.96 and another way is to see the P - Value less than 0.05. The following figures and tables are the results of research that has been tested using PLS so that significant data and insignificant data can be seen.

Table 3
Hypothesis Test

	Hypothesis	Coefficient value	T- Statistic	P- Value	Decision
H1	Accounting Literacy > Interest in Becoming an Auditor	0.018	0.138	0.891	Rejected
H2	Intellectual Intelligence > Interest in Becoming an Auditor	0.284	2.206	0.028	Accepted
H3	Remote Audit Competency Requirement > Interest in Becoming an Auditor	0.565	4.266	0.000	Accepted
H4	Moderation of Remote Audit Competency Needs > Accounting Literacy > Interest in Becoming an Auditor	-0.102	2.020	0.044	Accepted
H5	Moderation of Remote Audit Competency Needs > Intellectual Intelligence > Interest in Becoming an Auditor	0.125	2.138	0.033	Accepted

Source: SmartPLS Data Processing Results, 2023

As indicated in the table above, the corresponding tolerance values for Accounting Information System (X3), Financial Literacy (X1), and Internal Control System (X2) are 0.411, 0.587, and 0.376, respectively. Each of these results exceeds the threshold of 0.10. Concurrently, since the VIF values for Accounting Information System (X3), Financial Literacy (X1), and the Internal Control System (X2) are all below 10.00, we can conclude that multicollinearity does not exist.

DISCUSSION

Based on the data above, it can be concluded that the hypothesis test obtained is a hypothesis test among the five hypotheses proposed in this study, four hypotheses are accepted.

Proof of the First Hypothesis The Effect of Accounting Literacy on Interest in Becoming an Auditor

Testing the first hypothesis in the test results listed in the table above shows that the T Statistics value of the relationship between Accounting Literacy on Interest in Becoming an Auditor is $0.138 < 1.96$ and P Value $0.891 > 0.05$. This shows that the first hypothesis is rejected or there is an insignificant effect on the first hypothesis. This means that accounting literacy does not have a close relationship with one's interest in becoming an auditor. Accounting literacy has six indicators, namely analyzing transactions with accounting treatment, processing the accounting cycle, conducting financial ratio analysis, conducting sustainability analysis, conducting CSR and green accounting analysis, and applying and digitizing accounting. Analyzing transactions with accounting treatment should be one of the factors that can strengthen a person's motivation for a career in auditing, but not all individuals can have the same thoughts. This could be influenced by the absence of interest in a career as an auditor in the individual. The accounting cycle process carried out has no influence on a person's career interest in becoming an auditor, this is due to the many demands and work pressures exceeding the limits of normal working hours that can be experienced by the individual. Financial ratio analysis can be one of the advantages if done well, but doing financial analysis must be done carefully because if it is not done properly, all the results of the analysis carried out will also be affected, therefore someone who has skills in analyzing financial ratios cannot be a benchmark for a career in the field of auditors. Sustainability analysis refers to the measurement, reporting and analysis of financial information in various aspects. It cannot be used as a benchmark for a person in choosing a career if it is not followed by personal interest or may feel that an individual still lacks knowledge in sustainability analysis. CSR analysis and green accounting often involve difficult measurement and reporting, making an individual feel unskilled to take on the field of auditors. Implementing and digitizing accounting can be a barrier for an individual who wants to pursue a career in auditing due to a lack of technological skills and a fear that one day the auditor's job will be replaced by artificial intelligence. This proves that the implementation of these six indicators does not encourage one's motivation to become an auditor.

Proof of the Second Hypothesis The Effect of Intellectual Intelligence on Interest in Becoming an Auditor

Testing the second hypothesis shows that the T Statistics value of the relationship between Intellectual Intelligence and Interest in Becoming an Auditor is $2.206 > 1.96$ and P Value $0.028 < 0.05$.

This shows that the second hypothesis is accepted or there is a significant effect on the second hypothesis. The results of this proof show that intellectual intelligence affects the interest in becoming an auditor. Intellectual intelligence has five indicators, namely problemsolving ability, verbal ability, figure ability, numerical ability, and logical ability. The ability to solve problems by analyzing and finding effective solutions can be an added value for an individual if he becomes an auditor, because an auditor must be able to analyze financial information and be able to identify if there is fraud in the financial statements. Someone who has an interest in the field of auditors must be able to understand the meaning of every word or sentence that exists when conducting an audit, that way, auditors can easily carry out an examination of each client properly. Someone who has the ability to understand as well as evaluate information in financial statements can have a good influence on those who have an interest in becoming an auditor. Someone who has an interest in accounting calculations in financial statements is a good thing for his career in the field of auditors. Individuals who have logical abilities by paying attention to existing details or something missed in the examination of financial statements can feel a close relationship with the field of auditors. Each existing indicator has a close relationship with other indicators so that this encourages a person's interest in becoming an auditor.

Proof of the Third Hypothesis The Effect of Remote Audit Competency Needs on Interest in Becoming an Auditor

Testing the third hypothesis in the test results listed in the table above shows that the T Statistics value of the relationship between Remote Audit Competency Needs and Interest in Becoming an Auditor is $4.266 > 1.96$ and P Value $0.000 < 0.05$. This shows that the third hypothesis is accepted or there is a significant effect on the third hypothesis. The need for remote audit competence has six indicators consisting of two-way communication during the audit process, mastering audit procedures in general, having an attitude of professionalism, being able to explore audit evidence from information and communication, having IT-based audit certification, mastering digital technology, and understanding information systems. Two-way communication during the audit process is necessary in the field of auditors because it can be a good link between auditors and clients. Audit procedures are generally the same as remote audit procedures so this can be an advantage for those who have an interest in becoming auditors. Professionalism is always needed because this can affect the results of the work carried out, so auditors must uphold this professionalism. The evidence obtained when conducting an examination is a process similar to the investigation process so this must be done carefully and have an attitude of caution so that no evidence

is missed. This is one of the competencies required in the field of auditors. Someone who wants to become an auditor must have a certification that indicates that the individual is capable and understands how to evaluate and examine the financial information of a company. Mastering digital technology can help auditors to check the accuracy of the financial statements they want to check and this can also be the right path for those who want to become auditors. Understanding information systems here means that someone who understands how the process of evaluating and examining financial statements runs and how to utilize technology properly.

Proof of the Fourth Hypothesis The Need for Remote Audit Competence Strengthens the Relationship Between Accounting Literacy and Interest in Becoming an Auditor

Testing the fourth hypothesis in the test results listed in the table above shows that the T Statistics value of the relationship between Remote Audit Competency Needs strengthens the relationship between Accounting Literacy and Interest in Becoming an Auditor is $2.020 > 1.96$ and P Value $0.044 < 0.05$. This shows that the fourth hypothesis is accepted or there is a significant effect on the fourth hypothesis. Remote Audit Competency Needs are implied in several indicators, namely two-way communication during the audit process, mastering audit procedures in general, having an attitude of professionalism, being able to explore audit evidence from information and communication, having IT-based audit certification, mastering digital technology, and understanding management information systems. These indicators, when combined with accounting literacy indicators, namely analyzing transactions with accounting treatments, processing the accounting cycle, conducting financial ratio analysis, conducting sustainability analysis, conducting CSR analysis and green accounting, can influence or motivate someone's interest in becoming an auditor. Communication skills are very important for auditors in carrying out their professionalism. This is in line with in-depth knowledge of accounting in terms of financial analysis and processing the accounting cycle. This combination in each indicator is very important for someone who wants to become an auditor, an auditor must have a good understanding of accounting literacy which will be an added value for someone who already has remote audit competence. The collaboration of the need for remote audit competence in synergy with accounting literacy turns out to be able to influence interest in becoming an auditor, meaning that moderation of the need for remote audit competence can strengthen the relationship between accounting literacy and interest in becoming an auditor.

The Need for Remote Audit Competencies Strengthens the Relationship Between

Intellectual Intelligence and Interest in Becoming an Auditor

Testing the fifth hypothesis in the test results listed in the table above shows that the T Statistics value of the relationship between Remote Audit Competency Needs strengthens the relationship between Intellectual Intelligence on Interest in Becoming an Auditor is $2.138 > 1.96$ and P Value $0.033 < 0.05$. In my opinion, the collaboration of the remote audit competency requirement indicator with the intellectual intelligence indicator has a positive effect because if only intellectual intelligence is not good enough to influence someone's interest in becoming an auditor. When intellectual intelligence is combined with remote audit competency needs, it can make an individual feel confident and ready to take a career in the auditor field. This shows that there is a significant effect on the fifth hypothesis. This means that the collaboration of remote audit competency needs with intellectual intelligence is able to influence the interest in becoming an auditor.

CONCLUSIONS AND SUGGESTIONS

Based on the results of data analysis through proving the five hypotheses proposed in this study, the conclusions of this study are that accounting literacy has no significant effect on interest in becoming an auditor, intellectual intelligence has an influence and is significant on interest in becoming an auditor, which means that when intellectual intelligence increases, interest in becoming an auditor will also increase, remote audit competency needs have a significant effect on interest in becoming an auditor, which means that when remote audit competency needs increase, interest in becoming an auditor also increases, remote audit competency needs affect / are able to moderate accounting literacy on interest in becoming an auditor and remote audit competency needs affect / are able to moderate intellectual intelligence on interest in becoming an auditor.

The research limitations faced in conducting this research are time constraints which cause this research to be less than optimal, and finally, during the data collection process, the information provided by respondents in the questionnaire may not reflect their actual opinions. This is because different respondents may have different beliefs, assumptions, and understandings.

Based on the research that has been done, there are several suggestions that can be made. First for academics, this research can be used as a reference for various academics who have an interest in the field of auditors. The competencies that must be learned in accordance with those in this study should help to achieve future goals of becoming an auditor and the understanding of accounting that must be learned can help achieve this desire. Second for the Company, this research

can be a guide to every company that wants to recruit new employees to work in their respective companies. The company must see the potential that exists in each individual placed in the field of auditors that each individual must understand and understand accounting literacy which includes understanding, analyzing, and making good decisions and most importantly understanding the field of information and communication technology proficiently. Third for future research, further research is expected to use efficient research methods in order to shorten research time and use different data collection techniques other than using google forms or can use a more representative sample of respondents, this is because the accuracy of respondents' answers can change the results of existing research

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