

***THE EFFECT OF INTELLECTUAL INTELLIGENCE, EMOTIONAL INTELLIGENCE AND SPIRITUAL INTELLIGENCE ON ACCOUNTING BASIC UNDERSTANDING (Empirical Study of Students of Public Financial Accounting Study Program Bengkalis State Polytechnic batch 2018, 2019, and 2020)***

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***ABSTRACK***

*This study aims to examine the effect of intellectual intelligence, emotional intelligence, and spiritual intelligence on the basic understanding of accounting in students of the Bengkalis State Polytechnic Accounting Study Program. The sample was selected using the purposive sampling method and obtained a sample of 164 out of 198 students from the 2018, 2019, and 2020. The research used a quantitative method approach. Data collection techniques through distributing questionnaires.*

*The data analysis technique used is multiple linear regression analysis using the F test, t test, and seeing the dominant influence with a significant level of 5 with an Fcount of 44.792% > Ftable value of 3.05% with a significant level of 0.001 < 0, 05, while the significant effect through the t test is obtained by the tcount value for each independent variable, namely the Intellectual Intelligence (X1) variable of 7.542 and the ttable value of 1.975, Emotional Intelligence (X2) of 7.221 and the ttable value of 1.975 and Spiritual Intelligence (X3) of 10.318 and ttable value of 3.05. Then the Spiritual Intelligence variable (X3) has a dominant influence on the Basic Understanding of Accounting in Students of the Bengkalis State Polytechnic Public Finance Accounting Study Program.*

*Keywords: Basic Understanding of Accounting, Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence*