



JOURNAL OF ACCOUNTING AND BUSINESS EDUCATION

P-ISSN 2528-7281 E-ISSN 2528-729X

E-mail: jabe.journal@um.ac.id

<http://journal2.um.ac.id/index.php/jabe/>

The Influence of Learning Agility Quotient, Intelligence Quotient, and Emotional Quotient on the Work Readiness of Accounting Education Students in the 4.0 Era

Lutfia Anggraini¹
Sulastrri²

^{1,2} Accounting Department, Faculty of Economic, Universitas Negeri Malang, Indonesia
email: lutfia.anggraini.2104216@um.ac.id

DOI: <http://dx.doi.org/10.17977/jabe.v9i4.61220>

Abstract: This study aims to determine the influence of Learning Agility Quotient, Intelligence Quotient, and Emotional Quotient on the work readiness of Accounting Education students in the 4.0 era. The novelty of this research lies in integrating the Technology Acceptance Model (TAM) as a theoretical framework. TAM strengthens the understanding that work readiness in the 4.0 era is influenced by an individual's ability to accept and utilize technology, which is reflected in the aspects of LAQ, IQ, and EQ. The approach used in this research is explanatory quantitative, with data collected through questionnaires. The respondents of the study are Accounting Education students from the 2021 and 2022 cohorts at Universitas Negeri Malang. The sampling technique employed is simple random sampling, and the data analysis method used is multiple regression analysis. The research results indicate that LAQ, IQ, and EQ have a positive influence on work readiness, with a significance value.

Article History

Received:

1 January 2025

Revised:

15 March 2025

Accepted:

5 June 2025

Keywords

Learning Agility Quotient;
Intelligence Quotient;
Emotional Quotient;
Work Readiness

Citation: Anggraini, L., & Sulastrri. (2025). The Influence of Learning Agility Quotient, Intelligence Quotient, and Emotional Quotient on the Work Readiness of Accounting Education Students in the 4.0 Era. *Journal of Accounting and Business Education*, 9(4), 52-66.

INTRODUCTION

The 4.0 era has fundamentally transformed various aspects of human life, including the world of work. This era brings significant changes, where automation, artificial intelligence, and digital technology are increasingly dominating work processes (Tsiligiris & Bowyer, 2021). This demands that future workforce individuals possess more complex work readiness skills, such as proficiency in technology use, critical thinking, problem-solving, creativity, and adaptability (Afif & Arifin, 2022a; Pahrijal et al., 2023). Adaptability skills are highly required, considering the continuous development of new technologies (Agolla, 2018; Makris et al., 2019). Individuals are required not only to possess deep technical expertise but also the ability to learn and adapt quickly in response to the challenges of the work environment in this era (Ahmad et al., 2019; Sima et al., 2020).

The dynamic work environment requires workers to continuously develop their skills sustainably. However, the reality in the field does not always align with the expected workforce needs (Ahmad et al., 2019). Many current job seekers lack the skills required in the 4.0 era (Vrchota, 2020). This has led to a skills gap, resulting in high unemployment rates (Afif & Arifin, 2022a). The skills gap is caused by changes in the work environment that often outpace the learning speed of the workforce (Rikalala et al., 2024). This mismatch causes delays in technology adoption. The rapid development of new technologies further widens the skills gap (Adepoju & Aigbavboa, 2021). Therefore, inadequate work readiness can lead to serious consequences.

In the coming years, the 4.0 era is projected to eliminate around 35% of job types. Within a decade, the number of jobs at risk of disappearing could increase by 75% (Cahyaningtyas et al., 2023; Dasmadi et al., 2023; Harahap, 2019). This situation is occurring due to the increasingly dominant role of digitalization across various sectors (Kurniawan & Aruan, 2021). If this phenomenon is not accompanied by adequate work readiness, unemployment rates will rise drastically. Workers who lack relevant digital skills will become increasingly marginalized in the job market (Afif & Arifin, 2022a). The increase in unemployment will trigger other problems, such as poverty, social instability, and economic inequality (Fuady, 2018; Sejati, 2020). Therefore, work readiness must become a top priority in facing the 4.0 era.

Several factors that influence work readiness are Learning Agility Quotient (LAQ), Intelligence Quotient (IQ), and Emotional Quotient (EQ). LAQ refers to the agility and ability to adapt in acquiring new knowledge and skills (Ahmad et al., 2019; Azhar et al., 2024; Laar et al., 2019). Agility and adaptability refer to the ability to manage, cope with, and take advantage of changes in new situations (Azhar et al., 2024). LAQ is a factor that drives individuals to respond effectively to the challenges posed by the 4.0 era, particularly in terms of optimizing technological tools and adapting to rapid advancements in digital innovation (Sima et al., 2020).

Q refers to the ability that involves understanding complex ideas, planning, reasoning, and problem-solving. It reflects an individual's cognitive capacity to process information, analyze situations, and make logical decisions (Abayadeera & Watty, 2016; Azhar et al., 2024). IQ refers to a person's capacity to learn from experience, engage in metacognitive processes, and adapt to their surrounding environment. It encompasses the ability to think critically, process information effectively, and adjust one's behavior based on changing circumstances (Jahormin Simarmata & Nursamsiyah, 2018). A high IQ enables individuals to acquire knowledge quickly and apply it in meaningful and valuable ways. Possessing relevant knowledge and skills equips individuals with greater agility and adaptability to keep pace with advancements in new technologies (Azhar et al., 2024).

EQ refers to a person's ability to recognize, understand, and manage their own emotions as well as the emotions of others (Kamaruzamani et al., 2019). Individuals with a high level of EQ can accurately use their abilities to understand expressed emotions and influence cognitive processes (Owusu-Manu et al., 2019). Emotionally stable individuals are able to manage their strengths and suppress doubts when faced with the need to adapt to new environments or jobs (Kamaruzamani et al., 2019). This enables individuals to adapt effectively when faced with new and challenging cognitive tasks in the 4.0 work environment.

LAQ, IQ, and EQ are essential attributes for individuals to remain competitive when entering the job market in the 4.0 era. Individuals with high LAQ are able to learn from experiences, quickly adapt to new situations, and effectively respond to technological advancements (Azhar et al., 2024). IQ supports the ability to understand and operate complex technologies (Liu et al., 2017). EQ helps individuals collaborate effectively within teams and manage stress in dynamic work environments (Mujanah, 2020). This statement aligns with the Technology Acceptance Model (TAM) developed by Davis, which suggests that LAQ, IQ, and EQ can influence students' perceptions of the benefits of technology (perceived usefulness) as well as their perception of how easy it is to adopt and use the technology (perceived ease of use) (Davis, 1989). Students with high levels of LAQ, IQ, and EQ are more likely to quickly accept and effectively utilize new technologies (Azhar et al., 2024; Kamal et al., 2020).

In the 4.0 era, Accounting Education students face higher work readiness pressures compared to those in other study programs. This is because the field of accounting is closely linked to technology (Phan et al., 2020; Tan & Laswad, 2018). They must master appropriate pedagogical approaches that align with

technological advancements to create effective learning experiences in this era (Jalaludin et al., 2022). In addition, Accounting Education students are also required to master the technologies used in modern accounting practices. Various digital innovations, such as accounting information systems, are now widely used to streamline financial data recording and reporting processes (Abdullah & Almaqtari, 2024). Therefore, this research is important for Accounting Education students in preparing themselves to meet the demands of the 4.0 era work environment.

Graduates of the Accounting Education study program do not only pursue careers as educators, but many also choose professional paths outside the field of education (Nurkhin et al., 2019). Many of them enter various non-educational sectors, such as banking, finance, auditing, or entrepreneurship (Nurkhin et al., 2019; Sadhu et al., 2018). This flexibility demonstrates that the competencies required by Accounting Education students extend beyond pedagogical aspects, encompassing technical and professional skills aligned with workforce demands (Ramdhany et al., 2020). Therefore, Accounting Education students must build adaptive and relevant work readiness in order to compete in various job fields in the 4.0 era, which demands technological competence.

In this increasingly complex era, understanding the various factors that influence students' work readiness has become increasingly crucial. Many previous studies have explored the influence of IQ and EQ on the work readiness of accounting graduates (Abayadeera & Watty, 2016). However, considering the significant and rapid technological changes brought by the 4.0 era, this issue needs to be re-examined by introducing the role of Learning Agility Quotient (LAQ) as a contributing factor to the work readiness of Accounting Education students. This study aims to determine the influence of Learning Agility Quotient Intelligence Quotient and Emotional Quotient on the work readiness of Accounting Education students in the 4.0 era.

This research provides both theoretical and practical benefits. Theoretically, it contributes to strengthening the Technology Acceptance Model (TAM) by linking the concepts of LAQ, IQ, EQ, and work readiness with the realities observed in the field. Practically, the research benefits both students and lecturers. It helps lecturers improve students' skills to align with the demands of the 4.0 era workforce, which requires adaptability, intelligence, and emotional competence. Additionally, the research is valuable for students as it enhances their understanding of the importance of LAQ, IQ, and EQ in facing the challenges of the 4.0 era job market.

LITERATURE REVIEW AND HYPOTHESES

Technology Acceptance Model (TAM)

TAM is a theory that explains various factors influencing users' acceptance and use of technology (Davis, 1989). TAM explains that technology acceptance is determined by an individual's perception of its usefulness as well as the perceived ease of use (Kamal et al., 2020). This theory focuses on two main factors: perceived usefulness and perceived ease of use (Davis, 1989). Perceived usefulness refers to the degree to which a person believes that using a particular technology will enhance their performance (Hamid et al., 2016). Meanwhile, perceived ease of use refers to the extent to which a person believes that using a technology can be done without requiring excessive effort (Hamid et al., 2016). These two factors influence an individual's attitude toward technology and ultimately affect their decision to use it (Abdullah & Almaqtari, 2024).

TAM is relevant to this research because the work readiness of Accounting Education students in the 4.0 era is strongly influenced by their ability to accept and utilize technology (Afif & Arifin, 2022b; Ratily Pakpahan & Nikmah, 2024). Students with a high level of LAQ are able to adapt and learn to use new technologies quickly (Azhar et al., 2024). Students with a high level of IQ have a better ability to understand and operate these technologies (Azhar et al., 2024). In addition, EQ helps them manage stress and emotions when facing new technological challenges (Kamaruzamani et al., 2019). By integrating these three aspects, the students will be more receptive to technology and better equipped to enhance their work readiness in the 4.0 era.

The Influence of LAQ on Work Readiness

Work readiness refers to an individual's ability to adapt to a new work environment, learn new skills, face challenges, and solve problems in the workplace (Wijayanti et al., 2020). Work readiness is a condition that reflects the alignment of physical maturity, mental maturity, and learning experiences of an individual (Muspawi & Lestari, 2020). This condition enables individuals to possess the capabilities required to carry out various job-related tasks effectively (Muspawi & Lestari, 2020). A high level of work readiness is influenced by various factors, one of which is LAQ.

LAQ can be defined as learning agility, which is the ability to quickly and efficiently acquire new knowledge and skills (De Meuse, 2017). Students who are agile are those who can quickly understand knowledge and learn from their experiences (Rotolo et al., 2018; Smith & Watkins, 2024). LAQ is the willingness of an individual to learn, unlearn, and relearn in order to remain relevant and resilient in facing the challenges of the 4.0 era (Jitaru, 2019). LAQ is related to increased self-awareness and resilience in the face of instability (Azhar et al., 2024).

LAQ is essential in supporting students' work readiness. This aligns with previous research, which has shown that LAQ has a positive and significant influence on work readiness (Azhar et al., 2024). Several other studies have also found that LAQ influences work readiness. The components of LAQ, such as creativity and innovation, active learning, and adaptability, serve as key factors that enable graduates to adjust and excel in the workplace. These attributes help individuals navigate dynamic work environments, continuously develop their skills, and respond effectively to new challenges, making them essential for success in the 4.0 era (Ahmad et al., 2019; Laar et al., 2019).

H₁: LAQ has a positive and significant influence on work readiness

The Influence of IQ on Work Readiness

IQ is an individual's intellectual ability to think, understand, and analyze logical and speculative problems (Yasir et al., 2021). IQ reflects a consistent and comprehensive ability to acquire, process, and apply knowledge across various categories (Febriza et al., 2022). This is the reason why a higher IQ is considered highly valuable. It is not only related to the level of knowledge an individual possesses, but also reflects their ability to benefit from appropriate training, reason conceptually, think critically, and solve problems effectively (Ganuthula & Sinha, 2019; Libraeni et al., 2022). Individuals with higher IQ levels are better able to learn and create plans (Libraeni et al., 2022).

IQ influences work readiness because the ability to master technical knowledge and IT skills has become an essential part of job requirements in the 4.0 era (Marwaha, 2015). Individuals with a high IQ are considered competent in managing and acquiring knowledge across various technical domains (Febriza et al., 2022). The factors that shape IQ include strong technological literacy, solid professional knowledge and skills, critical thinking, and problem-solving abilities (Azhar et al., 2024). A high IQ level enables individuals to respond to change in a more positive, innovative, and creative manner (Azhar et al., 2024). Individuals with high IQ are more responsive in understanding and adapting to change, allowing them to comfortably meet the demands of new job requirements (Azhar et al., 2024; Gondal & Husain, 2013). This results in individuals having better work readiness. This is in line with previous research, which has shown that IQ has a positive and significant influence on work readiness (Aprianus Telaumbanua, 2024).

H₂: IQ has a positive and significant influence on work readiness

The Influence of EQ on Work Readiness

EQ is the ability to recognize and manage emotions (Wati & Effendi, 2024). This skill includes the ability to manage both personal emotions and the emotions of others, as well as using them to guide thought and action (Wirawan, 2017). Individuals with high EQ are able to recognize, process, and respond to their emotions effectively and efficiently (Kamaruzamani et al., 2019). They are also able to understand the challenges they face and can interpret complex emotional changes in others, enabling more effective

decision-making (Herawati et al., 2020). Individuals with high EQ are also skilled at adapting to change quickly and are capable of being more creative and innovative in various situations (Azhar et al., 2024).

EQ is highly important in meeting workforce demands in the 4.0 era. It is reflected through four key components: self-awareness, self-management, social awareness, and relationship management (Azhar et al., 2024; Goleman, 2001). The ability to control, manage, and accept one's own emotions as well as those of others is an essential skill needed to remain competitive in the 4.0 era (Kamaruzamani et al., 2019). Individuals with higher EQ levels can adapt more effectively to new environments. This is because they possess a strong attitude and enthusiastic mindset toward both existing and new challenges (Greenberger, D., & Padesky, 2022). Individuals with higher EQ tend to maintain positive feelings and suppress negative emotions when challenged to achieve new goals (Kamaruzamani et al., 2019). EQ is considered a highly sought-after social skill today and has a positive and significant influence on students' work readiness in the 4.0 era (Aprianus Telaumbanua, 2024; Azhar et al., 2024). EQ enables individuals to analyze and solve problems with optimism. This positive mindset encourages better adaptation when faced with new and challenging cognitive tasks in the work environment (Miftahuddin & Muhammad Fikri Robani, 2023).

H₃: EQ has a positive and significant influence on work readiness

METHODS

The approach used in this research is explanatory quantitative, aimed at testing and explaining causal relationships between variables (Sugeng, 2022). This study examines LAQ, IQ, and EQ as independent variables, and work readiness as the dependent variable. LAQ can be defined as learning agility: the ability to quickly and efficiently acquire knowledge and skills (Azhar et al., 2024). IQ is an individual's capacity to understand complex ideas, adapt effectively, learn from experience, think logically, and overcome challenges through decision-making (Febriza et al., 2022). EQ refers to the ability to manage one's own emotions and understand the emotions of others, and to use this awareness as a guide for thinking and behavior (Libraeni et al., 2022). Work readiness is a condition that reflects an individual's level of physical and mental maturity, as well as their learning experiences, enabling them to perform their job professionally (Patimah & Sumaryoto, 2024).

LAQ is measured using three indicators: agility and adaptability, active learning, and creativity and innovative (Ahmad et al., 2019; Laar et al., 2019). Agility and adaptability refer to the ability to manage, cope with, and take advantage of changes in new situations (Azhar et al., 2024). Active learning refers to active interaction and participation in acquiring new knowledge and enhancing understanding through listening, discussing, questioning, applying, and problem-solving (Jitaru, 2019). Being creative and innovative means exploring novel perspectives and approaches to effectively utilize various online platforms and gain meaningful insights or benefits (Gajdzik & Wolniak, 2022). This is because online platforms provide diverse information and offer solutions for organizations.

IQ is measured using four indicators: critical thinking, professional knowledge and skills, problem-solving skills, and technology literacy (Azhar et al., 2024; Yang, 2012). Critical thinking is the ability to think logically by analyzing, identifying, integrating, exploring, and solving problems, as well as formulating conclusions and evaluating issues (Mulyani, 2022). Professional knowledge and skills refer to specific competencies that include understanding theories, technical information, and practical expertise required to perform tasks within a particular job field or profession (Mena et al., 2017). Problem-solving skills refer to the ability to understand and define problems, formulate solution strategies, evaluate the implementation of solutions, and repeat the problem-solving process if the issue remains unresolved (Nihlatin Nisa et al., 2021). Technology Literacy refers to the ability to use, manage, evaluate, and understand technology effectively (Hasse, 2017).

EQ is measured using four indicators: social awareness, relationship management, self-awareness, and self-management (Azhar et al., 2024; Goleman, 2001). Social awareness refers to the ability to accurately read the emotions and needs of individuals or groups (Kamaruzamani et al., 2019). Relationship management refers to the ability to influence or align the emotions of others (Kamaruzamani et al., 2019). Self-awareness is the ability to identify and understand one's own emotions, including recognizing what

one is feeling, the underlying reasons for those feelings, the triggering factors, and the impact of one's behavior on others (Qowimah et al., 2021). Self-management is the ability of an individual to plan, focus attention, and evaluate the activities they carry out (Suwanto, 2016).

Work readiness is measured using three aspects: leadership, teamwork, and experience (Ismail et al., 2020). Leadership is a form of interpersonal influence applied within a specific context and communicated effectively to achieve particular goals (Silva, 2016). Teamwork is an activity that involves a group of individuals with diverse skills who collaborate and commit to achieving a common goal (Mulyono et al., 2023). Experience refers to the memory of events that an individual has encountered and stored, serving as a reference for developing skills (Setiarini et al., 2022).

This study involved a population of 183 Accounting Education students from Universitas Negeri Malang (UM), specifically from the 2021 and 2022 cohorts. This population was selected because they are about to enter the workforce, making them highly relevant to the research objective. It is also expected that their levels of LAQ, IQ, and EQ have developed significantly during their first and second years of study. The 2019 and 2020 cohorts were not included as they exhibit greater variation in work readiness. Most of these students have already graduated and are currently employed, which could introduce bias in the measurement of work readiness (Swarjana & SKM, 2022). The selection of the 2021 and 2022 cohorts also ensures group consistency in the study phase. Universitas Negeri Malang (UM) was chosen as the research site due to its reputation as one of the leading universities in education and academic excellence in Indonesia (Scimago Institutions Rankings, 2024). This makes the work readiness of its graduates an important aspect to study. Selecting a single, specific university allows research resources to be focused in one location, making the study more efficient in terms of time and cost (Abubakar, 2021).

The sampling technique used was simple random sampling. Simple random sampling is a method of selecting a sample in which every member of the population has an equal chance of being selected (Sugeng, 2022). The research sample consisted of 126 Accounting Education students from Universitas Negeri Malang, calculated using Slovin's formula (Sugeng, 2022).

This study utilizes primary data, which was collected directly from the research subjects (Sugeng, 2022). The data were collected through an online questionnaire in the form of Google Form, distributed to the respondents. The questionnaire contained written statements using a four-point Likert scale. A modified four-point scale was used to avoid uncertainty associated with the neutral midpoint in a traditional five-point Likert scale (Sugeng, 2022).

The instruments used in data collection must be tested for their validity and reliability to ensure that the collected data are accurate and free from bias. Based on the validity test using SPSS 30, it was found that all significance values for the LAQ, IQ, and EQ variables $< 0,05$ and $t_{count} > t_{table}$. The reliability test results showed Cronbach's Alpha values for the LAQ variable at $0,860 > 0,60$; IQ at $0,898 > 0,60$; EQ at $0,891 > 0,60$; and work readiness at $0,932 > 0,60$. Thus, the instruments in the questionnaire have been proven to be valid and reliable.

This study employed a multiple linear regression analysis approach. The purpose of this analysis is to examine the relationship between one dependent variable and two or more independent variables, both simultaneously (as a whole) and partially (individually). As a prerequisite before conducting the data analysis, classical assumption tests were carried out. These included a normality test using the Kolmogorov-Smirnov method, a heteroscedasticity test using the Glejser test, and a multicollinearity test using the Tolerance and VIF (Variance Inflation Factor) methods.

RESULTS AND DISCUSSION

The respondent characteristics in this questionnaire include information on 126 students who have completed the survey, consisting of gender and cohort. There were 14 male students (11%) and 112 female students (89%). Among the respondents, 47 students (37%) were from the 2021 cohort, while 79 students (63%) were from the 2022 cohort.

Table 1. Descriptive Statistics for LAQ

No.	Interval	F	Percentage	Criteria
1	41-44	25	19,8%	Very High
2	36-40	48	38,1%	High
3	31-35	47	37,3%	Low
4	26-30	6	4,8%	Very Low
	Total	126	100%	
			Mean	36,48
			Criteria	High

Source: Processed primary data, 2025

Referring to Table 2 regarding the descriptive analysis of the LAQ variable among 126 respondents consisting of 11 statements, there are: 25 respondents (19.8%) who fall into the Very High category, 48 respondents (38.1%) who fall into the High category, 47 respondents (37.3%) who fall into the Low category, and 6 respondents (4.8%) who fall into the Very Low category. Overall, the results show that the LAQ of Accounting Education students at Universitas Negeri Malang falls into the High category. This can be seen from the average score of 36, which belongs to the High category.

Table 2. Descriptive Analysis of IQ

No.	Interval	F	Percentage	Criteria
1	53-56	16	12,7%	Very High
2	48-52	35	27,8%	High
3	43-47	43	34,1%	Low
4	38-42	32	25,4%	Very Low
	Total	126	100%	
			Mean	46,75
			Criteria	Low

Source: Processed primary data, 2025

Referring to Table 4 regarding the descriptive analysis of the IQ variable among 126 respondents consisting of 14 statements, there are: 16 respondents (12.7%) who fall into the Very High category, 35 respondents (27.8%) who fall into the High category, 43 respondents (34.1%) who fall into the Low category, and 32 respondents (25.4%) who fall into the Very Low category. Overall, the results indicate that the IQ of Accounting Education students at Universitas Negeri Malang falls into the low category. This can be seen from the average score of 47, which belongs to the Low category.

Table 3. Descriptive Analysis of EQ

No.	Interval	F	Percentage	Criteria
1	56-60	24	19,0%	Very High
2	50-55	41	32,5%	High
3	44-49	46	36,5%	Low
4	38-43	15	12%	Very Low
	Total	126	100%	
			Mean	49,87
			Criteria	High

Source: Processed primary data, 2025

Referring to Table 6 regarding the descriptive analysis of the EQ variable among 126 respondents consisting of 15 statements, there are: 24 respondents (19.0%) who fall into the Very High category, 41 respondents (32.5%) who fall into the High category, 46 respondents (36.5%) who fall into the Low category, and 15 respondents (12.0%) who fall into the Very Low category. Overall, the results indicate that the EQ of Accounting Education students at Universitas Negeri Malang falls into the high category. This can be seen from the average score of 50, which belongs to the High category.

Table 4. Descriptive Statistics for Work Readiness

No.	Interval	F	Percentage	Criteria
1	37-40	58	46,0%	Very High
2	34-36	23	18,3%	High
3	31-33	16	12,7%	Low
4	28-30	29	23,0%	Very Low
	Total	126	100%	
			Mean	35,17
			Criteria	High

Source: Processed primary data, 2025

Referring to Table 8 regarding the descriptive analysis of the work readiness variable among 126 respondents, which consists of 10 statements: 58 respondents (46.0%) fall into the Very High category, 23 respondents (18.3%) fall into the High category, 16 respondents (12.7%) fall into the Low category, and 29 respondents (23.0%) fall into the Very Low category. Overall, the results indicate that the work readiness of Accounting Education students at Universitas Negeri Malang falls into the high category. This can be seen from the average score of 35, which belongs to the High category.

The normality test using Kolmogorov-Smirnov resulted in a significance value of $0.894 > 0.05$, leading to the conclusion that the data is normally distributed. Furthermore, the results of the heteroscedasticity test using the Glejser method show that the significance values for variables X1, X2, and X3 are 0,703; 0,213; and 0,336, all of which are $> 0,05$. This indicates that there is no heteroscedasticity in the regression model. Meanwhile, the results of the multicollinearity test show that all variables have tolerance values $> 0,10$ and VIF values < 10 , which for X1 (0,459; 2,178), X2 (0,322; 3,102), and X3 (0,454; 2,204). Therefore, it can be concluded that there is no multicollinearity among the independent variables in the regression model used.

Table 5. Results of Multiple Linear Regression Analysis

Variable	Coefficient	Standard Error	T	Sig.
X1	0,185	0,089	1,991	0,049
X2	0,267	0,092	2,411	0,017
X3	0,352	0,062	3,764	0,001

Source: Processed primary data, 2025

Referring to Table 7, all three independent variables have a positive and significant effect on the dependent variable. The coefficient of X1 is 0.185, indicating that every 1-unit increase in X1 will increase the dependent variable by 0.185 units. The significance value of X1 is 0.049, which is less than 0.05, so it is significant at the 5% level. The coefficient of X2 is 0.267, meaning that every 1-unit increase in X2 will increase the dependent variable by 0.267 units. The significance value of X2 is 0.017, which is less than 0.05, so it is significant at the 5% level. The coefficient of X3 is 0.352, proving that every 1-unit increase in X3 will increase the dependent variable by 0.352 units. The significance value of X3 is less than 0.001, which is less than 0.05, so it is significant at the 5% level.

The Influence of Learning Agility Quotient on Work Readiness

The research findings show that LAQ has a positive influence on work readiness. The higher the LAQ level of Accounting Education students, the higher their readiness to join and adapt to the 4.0 work environment. Based on descriptive statistics, the average LAQ score of students falls into the high category, indicating that the majority of Accounting Education students at Universitas Negeri Malang already possess a sufficiently good level of LAQ. This enables them to more easily adapt to the demands of the modern workforce, which is highly dependent on technological advancements (Rahmawati & Muchsini, 2024). If the level of LAQ is continuously maintained and improved, students' readiness to face rapid technological changes can become even more optimal, thereby enhancing their competitiveness in the job market (Wardhani et al., 2022).

More specifically, the discussion can be traced in detail from each indicator of the LAQ variable among Accounting Education students at Universitas Negeri Malang. On the agility and adaptability indicator, the descriptive analysis results show an average score of 10, which falls into the high category. The descriptive analysis results for the active learning indicator show an average score of 14, which falls into the high category. The descriptive analysis results for the creativity and innovative indicator show an average score of 13, which falls into the high category.

Based on the concepts of perceived usefulness and perceived ease of use in the Technology Acceptance Model (TAM), as an individual's LAQ increases, they tend to develop more positive perceptions toward the acceptance and utilization of technology, which supports work readiness in the 4.0 era (Abdullah & Almaqtari, 2024; Azhar et al., 2024). They are more easily able to adapt to new technologies in this era. Job seekers with high LAQ capabilities also have a greater chance of succeeding in the competitive job market (Hamdani et al., 2023). Students are expected to meet the prerequisites of the job market in order to compete effectively, no matter where they are (Aufi & Irianto, 2023). Students with high LAQ view technology as a tool that simplifies work processes and enhances productivity (Azhar et al., 2024; Hamid et al., 2016). When productivity increases, students' work readiness also improves (Fuada et al., 2025). The 4.0 era demands a future workforce that is agile and adaptable, with a strong willingness to continuously learn, as well as the ability to think creatively and innovatively (Ahmad et al., 2019; Laar et al., 2019). Students with high LAQ adapt more quickly to change and are better prepared to face work challenges in the 4.0 era (Azhar et al., 2024). Technological changes and industry demands in this era are evolving rapidly, making the ability to adapt quickly essential for facing job market competition (Afif & Arifin, 2022a). Students with high LAQ possess a strong willingness to continuously learn (Jitaru, 2019). They are active learners who consistently seek opportunities for self-development. Students with a high level of LAQ are more open to new ideas and capable of solving problems through creative and innovative approaches (Gajdzik & Wolniak, 2022).

The results of this study are in line with previous research that highlights the importance of active learning, agility and adaptability, and creativity and innovation in shaping work readiness in the 4.0 era (Azhar et al., 2024; Laar et al., 2019; Rahmawati & Muchsini, 2024). LAQ is an essential factor that enables Accounting Education students to remain competitive and relevant when entering the workforce (Haring et al., 2020). Accounting Education students must be agile and responsive to technological advancements by learning from various sources and continuously improving their skills.

The Influence of Intelligence Quotient on Work Readiness

The research findings prove that IQ has a positive influence on work readiness. IQ plays a role in improving work readiness in the 4.0 era. Although the average IQ of Accounting Education students at Universitas Negeri Malang falls into the low category, this indicates that they are still in a developmental stage in terms of preparedness for the workforce. At this stage, students still have the potential to improve their abilities, especially in understanding continuously evolving new technologies. With an awareness of the importance of mastering technology and adapting to the digital work environment, students are expected to continue developing their cognitive skills. Enhancing IQ will strengthen their readiness to face complex work challenges in the 4.0 era (Liu et al., 2017). Therefore, students still have a great opportunity to develop and adapt optimally to the demands of the 4.0 era.

More specifically, the discussion is elaborated based on each indicator of the IQ variable among Accounting Education students at Universitas Negeri Malang. For the critical thinking indicator, the descriptive analysis results show an average score of 13, which falls into the high category. The descriptive analysis results for the professional knowledge and skills indicator show an average score of 10, which falls into the high category. The descriptive analysis results for the problem-solving skills indicator show an average score of 10, which falls into the high category. The descriptive analysis results for the technology literacy indicator show an average score of 14, which falls into the high category.

Work readiness in the 4.0 era is closely related to an individual's ability to understand and utilize technology effectively. This aligns with the TAM, which suggests that a high IQ enhances an individual's ability to accept and make use of technology in the workplace (Abdullah & Almaqtari, 2024; Azhar et al., 2024).

They possess strong cognitive abilities in understanding technological advancements in the 4.0 era. Individuals with critical thinking skills, professional knowledge and skills, problem-solving abilities, and technology literacy are better equipped to meet the job requirements of the 4.0 era (Azhar et al., 2024; Ganuthula & Sinha, 2019; Libraeni et al., 2022). The increasing reliance of the modern workforce on technology makes students with high IQ better prepared to carry out digital-based tasks. As a result, they tend to have better work readiness because they are able to integrate technology more effectively.

The findings of this study are in line with previous research, which has shown that individuals with high IQ possess superior abilities in identifying and adopting technology (Azhar et al., 2024). This, in turn, enhances their readiness to meet the demands of the workforce in the 4.0 era (Aprianus Telaumbanua, 2024). Superior cognitive skills help them utilize technology to its full potential and complete tasks effectively in a digital work environment (Febriza et al., 2022).

The Influence of Emotional Quotient on Work Readiness

The study proves that EQ has a positive influence on work readiness. Emotional intelligence plays a role in improving work readiness in the 4.0 era. The higher the EQ level of Accounting Education students, the higher their level of preparedness to enter the 4.0 work environment. Based on the descriptive statistical results, the average EQ score of Accounting Education students at Universitas Negeri Malang falls into the high category. This indicates that the majority of students already possess strong emotional abilities in managing themselves, understanding others, and interacting effectively, which is supporting their readiness to enter the 4.0 era workforce (Azhar et al., 2024).

More specifically, the discussion is elaborated based on each indicator of the EQ variable among Accounting Education students at Universitas Negeri Malang. For the social awareness indicator, the descriptive analysis results show an average score of 10, which falls into the high category. The descriptive analysis results for the relationship management indicator show an average score of 13, which falls into the high category. The descriptive analysis results for the self-awareness indicator show an average score of 17, which falls into the high category. Meanwhile, the descriptive analysis results for the self-management indicator show an average score of 10, also falling into the high category.

Work readiness in the 4.0 era is closely associated with technology. This aligns with the TAM, which suggests that individuals with high EQ are more likely to accept and effectively utilize technology in the workplace (Abdullah & Almaqtari, 2024; Azhar et al., 2024). They tend to be more capable of managing emotions in high-pressure situations and adapting to change, including the implementation of new technologies in the 4.0 era. Individuals who possess strong self-awareness, social awareness, self-management, and relationship management skills are better able to meet employer expectations in the 4.0 era (Aprianus Telaumbanua, 2024; Azhar et al., 2024).

Students with high EQ are able to understand the benefits of technology in improving work productivity and efficiency. Additionally, a high level of EQ helps them feel more confident and less anxious when facing technological changes (Kamaruzamani et al., 2019). The ability to remain calm, accept feedback, and collaborate in the face of technological challenges can significantly enhance students' work readiness in the 4.0 era (Azhar et al., 2024).

A high level of EQ and the ability to build good interpersonal relationships are important factors in the 4.0 work environment (Kamaruzamani et al., 2019). This era demands collaboration, communication, and emotional resilience in a dynamic work environment (Azhar et al., 2024). Students with high EQ are more adaptable to work pressure, able to collaborate harmoniously, and possess strong interpersonal skills for building professional networks (Wati & Effendi, 2024). Therefore, students with high EQ are better prepared to face increasingly complex and technology-driven work environments.

This study aligns with previous research that highlights the significant influence of EQ on an individual's success (Azhar et al., 2024; Elviana & Sudiana, 2023; Kamaruzamani et al., 2019). The higher the level of EQ an individual possesses, the easier it is for them to advance in their career within the professional world (Elviana & Sudiana, 2023). A high level of EQ helps them build self-confidence in the skills they possess as they prepare to enter the workforce (Elviana & Sudiana, 2023). In addition, this also enhances their readiness to face the challenges and responsibilities expected in the 4.0 era.

CONCLUSION

The purpose of this study is to determine the influence of Learning Agility Quotient (LAQ), Intelligence Quotient (IQ), and Emotional Quotient (EQ) on the work readiness of Accounting Education students in the 4.0 era. The research results show that LAQ, IQ, and EQ have a positive effect on the work readiness of Accounting Education students in the 4.0 era. The higher the levels of LAQ, IQ, and EQ possessed by Accounting Education students, the higher their level of readiness to enter the 4.0 work environment. The 4.0 work environment is closely associated with technology. This aligns with the Technology Acceptance Model (TAM) theory, which states that individuals with high LAQ, IQ, and EQ can improve technology acceptance and utilization in the workplace. They are more adaptable to new technologies, possess strong cognitive abilities to understand technological advancements, and are capable of managing emotions when facing changes related to technology implementation in the 4.0 era.

The implications of this study consist of theoretical and practical implications. Theoretically, it strengthens the TAM by integrating the concepts of LAQ, IQ, and EQ as internal individual factors that influence work readiness in the 4.0 era. Practically, the results of this study serve as a reference for lecturers in improving the development of students' LAQ, IQ, and EQ to better prepare them for the demands of the 4.0 work environment. For students, this study raises awareness of the importance of enhancing these three aspects to build competitive work readiness in the 4.0 era.

The limitation of this study is that the questionnaire used does not fully capture actual skills. Therefore, future research may consider using more specific and in-depth instruments to measure skills directly, such as through observation, case studies, or in-depth interviews. The results of future studies are expected to provide a more significant contribution to the development of students' work readiness in the 4.0 era.

REFERENCES

- Abayadeera, N., & Watty, K. (2016). Generic skills in accounting education in a developing country: Exploratory evidence from Sri Lanka. *Asian Review of Accounting*, 24(2), 149–170. <https://doi.org/10.1108/ARA-03-2014-0039>
- Abdullah, A. A. H., & Almaqtari, F. A. (2024). The impact of artificial intelligence and Industry 4.0 on transforming accounting and auditing practices. *Journal of Open Innovation: Technology, Market, and Complexity*, 10(1), 100218. <https://doi.org/10.1016/j.joitmc.2024.100218>
- Abubakar, H. R. (2021). *Pengantar metodologi penelitian*. SUKA-Press UIN Sunan Kalijaga.
- Adepoju, O. O., & Aigbavboa, C. O. (2021). Assessing knowledge and skills gap for construction 4.0 in a developing economy. *Journal of Public Affairs*, 21(3), 1–10. <https://doi.org/10.1002/pa.2264>
- Afif, N., & Arifin, A. H. (2022a). Kesiapan Kerja Mahasiswa Akuntansi Di Era Digital: Cukupkah Hanya Hard Skills? *KRISNA: Kumpulan Riset Akuntansi*, 14(1), 50–62. <https://doi.org/10.22225/kr.14.1.2022.50-62>
- Afif, N., & Arifin, A. H. (2022b). Kesiapan Kerja Mahasiswa Akuntansi Di Era Digital: Cukupkah Hanya Hard Skills? *KRISNA: Kumpulan Riset Akuntansi*, 14(1), 50–62. <https://doi.org/10.22225/kr.14.1.2022.50-62>
- Agolla, J. E. (2018). Human Capital in the Smart Manufacturing and Industry 4.0 Revolution. *Digital Transformation in Smart Manufacturing*. <https://doi.org/10.5772/intechopen.73575>

- Ahmad, A. R., Pannirchelvi A/P Segaran, Ng Kim Soon, Hairul Rizad Md Sapry, & Siti Sarah Omar. (2019). Factors Influence The Students' Readiness on Industrial Revolution 4.0. *International Journal of Recent Technology and Engineering (IJRTE)*, 8(25), 461–468.
- Aprianus Telaumbanua, A. T. (2024). Pengaruh Soft Skill Dan Hard Skill Mahasiswa Terhadap Kesiapan Kerja Di Era Revolusi Industri 4.0. *Jurnal Suluh Pendidikan (JSP)*, 12(2).
- Aufi, K., & Irianto, A. (2023). Pengaruh Hasil Belajar dan Soft Skills terhadap Kesiapan Kerja Siswa. *Jurnal Ecogen*, 6(1), 82. <https://doi.org/10.24036/jmpe.v6i1.14345>
- Azhar, Z., Jalaludin, D., Ghani, E. K., Ramayah, T., & Nelson, S. P. (2024). Learning agility quotient and work readiness of graduating accounting students: embracing the dynamics of IR4.0. *Accounting Education*, 33(4), 450–472. <https://doi.org/10.1080/09639284.2023.2211567>
- Cahyaningtyas, A. S., Aeni, A. N., & Adipura, H. N. (2023). *Pengaruh Perkembangan Teknologi pada Era Revolusi Industri 4.0 terhadap Sumber Daya Manusia dan Ketenagakerjaan di pasar Tenaga Kerja. October.*
- Dasmadi, Djajasanga, N. D., Mayasari, Y., Suparni, S., & Iman Ahmad Gymnastiar. (2023). Reskilling Tenaga Kerja: Strategi Kebijakan Menghadapi Pengangguran Akibat Revolusi Industri 4.0. *Jurnal Birokrasi & Pemerintahan Daerah*, 5(2), 256–265.
- Davis, F. D. (1989). Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. *MIS Quarterly*, 13(3), 319–340. <https://doi.org/10.5962/bhl.title.33621>
- De Meuse, K. P. (2017). Learning agility: Its evolution as a psychological construct and its empirical relationship to leader success. *Consulting Psychology Journal*, 69(4), 267–295. <https://doi.org/10.1037/cpb0000100>
- Elviana, E., & Sudiana, K. (2023). Pengaruh Kecerdasan Emosional Dan Digital Skills Terhadap Kesiapan Kerja Pada Mahasiswa S1 Telkom University Angkatan 2018. *EProceedings of Management*, 10(4). <https://doi.org/https://doi.org/10.17509/jptb.v3i1.56895>
- Febriza, A., Sompaa, A. W., Amaliah, A., Padad, A. T., & Savitri, A. I. (2022). Impact of Motivation, Learning Strategy, and Intelligence Quotient on Medical Students' Grades. *The Open Psychology Journal*, 15(1), 1–7. <https://doi.org/10.2174/18743501-v15-e2205100>
- Fuada, D. T., Anggraeni, P. A., Puspita, A. C., & Firdaus, V. (2025). Pengaruh Literasi Digital, Motivasi Kerja, dan Kesempatan Bimbingan Karir terhadap Kesiapan Kerja Generasi Z. *Innovative: Journal Of Social Science Research*, 5(1), 650–665.
- Fuady, A. H. (2018). Teknologi Digital dan Ketimpangan Ekonomi di Indonesia. *Masyarakat Indonesia Majalah Ilmu-Ilmu Sosial Indonesia*, 4(1), 75–88.
- Gajdzik, B., & Wolniak, R. (2022). Smart Production Workers in Terms of Creativity and Innovation: The Implication for Open Innovation. *Journal of Open Innovation: Technology, Market, and Complexity*, 8(2). <https://doi.org/10.3390/joitmc8020068>
- Ganuthula, V. R. R., & Sinha, S. (2019). The Looking Glass for Intelligence Quotient Tests: The Interplay of Motivation, Cognitive Functioning, and Affect. *Frontiers in Psychology*, 10(December), 1–6. <https://doi.org/10.3389/fpsyg.2019.02857>
- Goleman, D. (2001). An EI-based theory of performance. *The Emotionally Intelligent Workplace: How to Select for, Measure, and Improve Emotional Intelligence in Individuals, Groups, and Organizations/Jossey-Bass.*
- Gondal, U. H., & Husain, T. (2013). A Comparative Study of Intelligence Quotient and Emotional Intelligence: Effect on Employees? Performance. *Asian Journal of Business Management*, 5(1), 153–162. <https://doi.org/10.19026/ajbm.5.5824>

- Greenberger, D., & Padesky, A. C. (2022). Emotional quotient dan adversity quotient. *Psikoborneo: Jurnal Ilmiah Psikologi*, 5(1), 25–33.
- Hamdani, H., Simatupang, M., & Ainy, N. (2023). *Pengaruh Learning agility Terhadap Innovative Work Behavior Pada Mahasiswa Yang Bekerja The Effect of Learning agility On Innovative Work Behavior in Working Students*. 4(3), 230–238.
- Hamid, A. Abd., Razak, F. Z. A., Bakar, A. A., & Abdullah, W. S. W. (2016). The Effects of Perceived Usefulness and Perceived Ease of Use on Continuance Intention to Use E-Government. *Procedia Economics and Finance*, 35(October 2015), 644–649. [https://doi.org/10.1016/s2212-5671\(16\)00079-4](https://doi.org/10.1016/s2212-5671(16)00079-4)
- Harahap, N. J. (2019). Mahasiswa Dan Revolusi Industri 4.0. *Ecobisma (Jurnal Ekonomi, Bisnis Dan Manajemen)*, 6(1), 70–78. <https://doi.org/10.36987/ecobi.v6i1.38>
- Haring, S., Shankar, J., & Hofkes, M. K. (2020). The Potential of Learning Agility The relationship between Learning Agility and Success. *HFMMTTalentIndex*, 1–21.
- Hasse, C. (2017). Technological literacy for teachers Technological literacy for teachers. *Oxford Review of Education*, 4985, 1–13. <https://doi.org/10.1080/03054985.2017.1305057>
- Herawati, N., Agussalim, M., & Darmi, T. (2020). Pengaruh Kecerdasan Emosional, Independensi, Dan Profesionalisme Terhadap Pengambilan Keputusan Auditor Pada Kantor Akuntan Publik Padang. *JOPPAS: Journal of Public Policy and Administration Silampari*, 2(1), 18–31.
- Ismail, M. E., Hashim, S., Zakaria, A. F., Ariffin, A., Amiruddin, M. H., Rahim, M. B., Razali, N., Ismail, I. M., & Sa'adan, N. (2020). Gender analysis of work readiness among vocational students: A case study. *Journal of Technical Education and Training*, 12(1 Special Issue), 270–277. <https://doi.org/10.30880/jtet.2020.12.01.029>
- Jahormin Simarmata, & Nursamsiyah. (2018). Pengaruh Intelligence Quotient, Emotional Quotient, Spiritual Quotient, Dan Self Efficacy Terhadap Kinerja Auditor (Studi Empiris Pada Beberapa Kantor Akuntan Publik Di Jakarta Selatan). *Jurnal Liabilitas*, 3(2), 73–91. <https://doi.org/10.54964/liabilitas.v3i2.40>
- Jalaludin, A. A., Kadir, S. A., Abdullah, A., & Mustakim, S. S. (2022). Competency Development through the Implementation of Professional Learning Community among Accounting Teachers. *The Eurasia Proceedings of Educational and Social Sciences*, 25, 100–112. <https://doi.org/10.55549/epess.1218204>
- Jitaru, O. (2019). Active Learning and Development of Design Thinking Ability at Students. *Review of Artistic Education*, 18(1), 293–299. <https://doi.org/10.2478/rae-2019-0033>
- Kamal, S. A., Shafiq, M., & Kakria, P. (2020). Investigating acceptance of telemedicine services through an extended technology acceptance model (TAM). *Technology in Society*, 60(September 2019). <https://doi.org/10.1016/j.techsoc.2019.101212>
- Kamaruzamani, F. M., Hamid, R., Mutalib, A. A., & Rasul, M. S. (2019). Emotional intelligence attributes for engineering graduates of the industrial revolution 4.0. *International Journal of Innovation, Creativity and Change*, 7(11), 326–343.
- Kurniawan, F. E., & Aruan, N. L. (2021). Digitalisasi dan Pola Kerja Baru: Dampak Bagi Industrialisasi dan Respons Kebijakan Ketenagakerjaan. *Jurnal Sosioteknologi*, 20(3), 395–409. <https://doi.org/http://dx.doi.org/10.5614/sostek.itbj.2021.20.3.11>
- Laar, E. Van, Deursen, A. J. A. M. Van, Dijk, J. A. G. M. Van, & Haan, J. De. (2019). Determinants of 21st-century digital skills : A large-scale survey among. *Computers in Human Behavior*, 100(July), 93–104. <https://doi.org/10.1016/j.chb.2019.06.017>

- Libraeni, L. G. B., Willdahlia, N. M. M. R., & Gede, D. A. (2022). Pengaruh Intelligence Quotient Pada Pemahaman Akuntansi Dengan Emotional Quotient dan Adversity Quotient Sebagai Pemoderasi (Studi Kasus Pada Institut Bisnis dan Teknologi Indonesia – INSTIKI). *Jurnal E-Bis : Ekonomi Bisnis*, 6(2), 407–415. <https://doi.org/https://doi.org/10.37339/e-bis.v6i2.953>
- Liu, F., Shi, Y., & Liu, Y. (2017). Intelligence Quotient and Intelligence Grade of Artificial Intelligence. *Annals of Data Science*, 4(2), 179–191. <https://doi.org/10.1007/s40745-017-0109-0>
- Makris, D., Hansen, Z. N. L., & Khan, O. (2019). Adapting to supply chain 4.0: an explorative study of multinational companies. *Supply Chain Forum*, 20(2), 116–131. <https://doi.org/10.1080/16258312.2019.1577114>
- Marwaha, S. (2015). Analysis of emotional quotient and intelligence quotient among ‘High Achievers’ and ‘Low Performers’ in school academics. *International Journal of Home Science*, 1(2), 26–31.
- Mena, J., Hennissen, P., & Loughran, J. (2017). Developing pre-service teachers’ professional knowledge of teaching: The influence of mentoring. *Teaching and Teacher Education*, 66, 47–59. <https://doi.org/10.1016/j.tate.2017.03.024>
- Miftahuddin, & Muhammad Fikri Robani. (2023). Kesiapan Kerja Siswa SMK: Peran Kecerdasan Emosi, Future Time Perspective, dan Sikap terhadap Konseling Karier. *Jurnal Penelitian Psikologi*, 14(2), 83–90. <https://doi.org/10.29080/jpp.v14i2.1029>
- Mujanah, S. (2020). *The Effect of Self-Efficacy, Competence, and Emotional Quotient on Employee Performance Through Career Development as an Intervening Variable on Companies*. 115(Insyma), 58–62. <https://doi.org/10.2991/aeblr.k.200127.012>
- Mulyani, A. Y. (2022). Pengembangan Critical Thinking Dalam Peningkatan Mutu Pendidikan di Indonesia. *DIJAR: Jurnal Pendidikan Dan Pembelajaran*, 1(1), 100–105. <https://doi.org/10.54259/diajar.v1i1.226>
- Mulyono, W. D., Suparji, A. W., & Adistana, G. A. Y. P. (2023). The influence of communication and teamwork skills on the work readiness of vocational high school students. *World Transactions on Engineering and Technology Education*, 21(3), 1–6.
- Muspawi, M., & Lestari, A. (2020). Membangun Kesiapan Kerja Calon Tenaga Kerja. *Jurnal Literasiologi*, 4(1), 111–117. <https://doi.org/10.47783/literasiologi.v4i1.138>
- Nihlatin Nisa, A., Puji Sugiharto, D. Y., & Awalya, A. (2021). The Relationship between Creative Thinking, Problem Solving Skills, and Self Efficacy with Work Readiness. *Jurnal Bimbingan Konseling*, 10(1), 8–13. <https://doi.org/10.15294/jubk.v9i1.45230>
- Nurkhin, A., Setiyani, R., & Widhiastuti, R. (2019). Analisis Profil Lulusan Pendidikan Akuntansi Fakultas Ekonomi Universitas Negeri Semarang; antara Harapan dan Kenyataan [Profile Analysis of Graduates of Accounting Education in the Faculty of Economics, Universitas Negeri Semarang; between Hope and Reality. *Seminar Nasional Pendidikan Pengembangan Kualitas Pembelajaran Era Generasi Milenial*, 53–62.
- Owusu-Manu, D., Edwards, D. J., Kukah, A. S., Pärn, E. A., El-Gohary, H., & Aigbavboa, C. (2019). An assessment of the level of emotional intelligence attributes of undergraduate built environment students in developing countries. *Industry and Higher Education*, 33(2), 108–115.
- Pahrijal, R., Priyana, Y., & Sukini. (2023). Keterampilan Penting dalam Abad ke-21: Pendidikan dan Kesuksesan Profesional. *Jurnal Pendidikan West Science*, 01(09), 583–589.
- Patimah, T., & Sumaryoto. (2024). Pengaruh Praktik Kerja Industri dan Motivasi Kerja terhadap Kesiapan Kerja. *Jurnal Pendidikan IPS*, 7(58), 230–243. <https://doi.org/https://doi.org/10.30998/herodotus.v7i2.20331>

- Phan, D., Yapa, P., & Nguyen, H. T. (2020). Accounting graduate readiness for work: a case study of South East Asia. *Education and Training*, 63(3), 392–416. <https://doi.org/10.1108/ET-02-2019-0036>
- Qowimah, S. N., Almahira, K. J., Rahma, D. A., Satrio, A. B., Nuzul, H. M., Puteri, S. N. Y., Lusiana, N., & Andyarini, E. N. (2021). Hubungan self confidence dan self awareness dengan komunikasi efektif pada mahasiswa-Relationship between self confidence and self awareness with effective communication in students. *Indonesian Psychological Research*, 3(2), 109–120. <https://doi.org/https://doi.org/10.29080/ipr.v3i2.565>
- Rahmawati, L. K., & Muchsini, B. (2024). Pengaruh Learning Agility terhadap Kesiapan Kerja Siswa Jurusan Akuntansi di SMK Karanganyar. *Jurnal Pendidikan Akuntansi Indonesia*, 22(2), 57–65. <https://doi.org/https://doi.org/10.21831/jpai.v22i2.76703>
- Ramdhany, M. A., Setiawan, Y., Hardiana, R. D., & Sobandi, A. (2020). Penguatan keterampilan abad ke-21 dan pengembangan efikasi diri mahasiswa pendidikan akuntansi. *Jurnal Pendidikan Akuntansi & Keuangan*, 8(2), 211–222.
- Ratily Pakpahan, S., & Nikmah. (2024). Kesiapan Kerja Mahasiswa Akuntansi di Era Disrupsi Teknologi Digital: Peran Keahlian Akuntansi, Literasi Digital, Literasi Manusia, dan Adaptabilitas Karir. *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 6(4), 4797–4812. <https://doi.org/10.47467/alkharaj.v6i4.1037>
- Rikala, P., Braun, G., Järvinen, M., Stahre, J., & Hämäläinen, R. (2024). Understanding and measuring skill gaps in Industry 4.0 — A review. *Technological Forecasting and Social Change*, 201(November 2023). <https://doi.org/10.1016/j.techfore.2024.123206>
- Rotolo, C. T., Church, A. H., Adler, S., Smither, J. W., Colquitt, A. L., Shull, A. C., Paul, K. B., & Foster, G. (2018). Putting an End to Bad Talent Management: A Call to Action for the Field of Industrial and Organizational Psychology. *Industrial and Organizational Psychology*, 11(2), 176–219. <https://doi.org/10.1017/iop.2018.6>
- Sadhu, S., Utami, D. P., & Tiastari, A. A. (2018). Studi Fenomenologi: Mengungkap Fenomena Sarjana Keguruan Bukan Pendidik. *Universitas Negeri Yogyakarta*, 1(1), 1–6.
- Scimago Institutions Rankings. (2024). *Scimago Journal & Country Rank*. <https://www.scimagoir.com/rankings.php?area=3304&ranking=Overall&country=IDN>
- Sejati, D. P. (2020). Pengangguran Serta Dampaknya Terhadap Pertumbuhan Dan Pembangunan Ekonomi. *AKSELERASI: Jurnal Ilmiah Nasional*, 2(3), 98–105. <https://doi.org/10.54783/jin.v2i3.313>
- Setiarini, H., Prabowo, H., Sutrisno, S., & Gultom, H. C. (2022). Pengaruh Soft Skill Dan Pengalaman Magang Kerja Terhadap Kesiapan Kerja Mahasiswa Melalui Motivasi Kerja Sebagai Variabel Intervening (Studi Kasus Pada Mahasiswa Feb Universitas Pgrri Semarang). *EKOBIS: Jurnal Ilmu Manajemen Dan Akuntansi*, 10(2), 195–204. <https://doi.org/10.36596/ekobis.v10i2.941>
- Silva, A. (2016). What is leadership? *Journal of Business Studies Quarterly*, 8(1), 1.
- Sima, V., LLeana, G. G., Jonel, S., & Dumitru, N. (2020). Influences of the Industry 4.0. *Journal of Ambient Intelligence and Humanized Computing*, 13(8), 4041–4056. <https://doi.org/10.3390/su12104035>
- Smith, B. A., & Watkins, K. E. (2024). Measuring learning agility: a review and critique of learning agility measures. *Personnel Review*, 53(3), 704–720. <https://doi.org/10.1108/PR-10-2023-0886>
- Sugeng, B. (2022). *Fundamental Metodologi Penelitian Kuantitatif (Eksplanatif)*. DEEpublish.
- Suwanto, I. (2016). Konseling Behavioral Dengan Teknik Self Management Untuk Membantu Kematangan Karir Siswa SMK. *Jurnal Bimbingan Konseling Indonesia*, 1, 5–9.

- Swarjana, I. K., & SKM, M. P. H. (2022). *Populasi-sampel, teknik sampling & bias dalam penelitian*. Penerbit Andi.
- Tan, L. M., & Laswad, F. (2018). Professional skills required of accountants: what do job advertisements tell us? *Accounting Education*, 27(4), 403–432. <https://doi.org/10.1080/09639284.2018.1490189>
- Tsiligiris, V., & Bowyer, D. (2021). Exploring the impact of 4IR on skills and personal qualities for future accountants: a proposed conceptual framework for university accounting education. *Accounting Education*, 30(6), 621–649. <https://doi.org/10.1080/09639284.2021.1938616>
- Vrchota, J. (2020). Human Resources Readiness for Industry 4 . 0. *Journal of Open Innovation: Technology, Market, and Complexity Article*, 1–20. <https://doi.org/10.3390/joitmc6010003>
- Wardhani, N. S., Sulastiana, M., & Ashriyana, R. (2022). Adaptasi Alat Ukur Learning Agility pada Karyawan untuk Meningkatkan Organizational Agility : Versi Bahasa Indonesia. *Jurnal Pemikiran Dan Penelitian Psikologi*, 27(2), 243–264. <https://doi.org/10.20885/psikologika.vol27.iss2.art4>
- Wati, P. B., & Effendi, L. (2024). Pengaruh Kecerdasan Emosional, Kecerdasan Spiritual, Dan Perilaku Belajar Terhadap Tingkat Pemahaman Akuntansi (Studi Kasus Mahasiswa Akuntansi Universitas Mataram). *Ganec Swara*, 18(2), 680. <https://doi.org/10.35327/gara.v18i2.847>
- Wijayanti, U., Matulesy, A., & Rini, A. P. (2020). Efektifitas Pelatihan Kepercayaan Diri Terhadap Kesiapan Kerja Pada Mahasiswa Fakultas Psikologi Tingkat Akhir, Ditinjau Dari Jenis Kelamin. *Jurnal Penelitian Dan Pemikiran Psikologi*, 15(45), 76–90.
- Wirawan, P. A. E. S. (2017). Pengaruh Kecerdasan Emosional Terhadap Kepuasan Dan Kinerja Karyawan Pt. Jasa Raharja (Persero) Cabang Bali. *JAGADITHA: Jurnal Ekonomi & Bisnis*, 3(1), 12–26.
- Yang, Y. C. (2012). Computers & Education Building virtual cities , inspiring intelligent citizens : Digital games for developing student’ problem solving and learning motivation. *Computers & Education*, 59(2), 365–377. <https://doi.org/10.1016/j.compedu.2012.01.012>
- Yasir, A., Ribhan, R., & Hayati, K. (2021). Kinerja Karyawan dari Aspek Pengaruh Kecerdasan Spiritual, Kecerdasan Intelektual serta Kecerdasan Emosional. *Jurnal Bisnis Dan Manajemen*, 17(1), 44–59. <https://doi.org/10.23960/jbm.v17i1.222>