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Emotional intelligence and interpersonal communication skills accounting students

Inteligencia emocional y habilidades de comunicación interpersonal estudiantes de contabilidad

Inteligência emocional e habilidades de comunicação interpessoal de estudantes de ciências contábeis

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Abstract

Purpose: Analyze the relationship between emotional intelligence and interpersonal communication skills in accounting students.

Methodology: A survey was conducted with academics from four higher education institutions in the southern region of Brazil, obtaining 202 valid responses. The relationships were analyzed using Structural Equation Modeling (SEM).

Results: We found a positive relationship between the dimensions of Emotional Intelligence and Interpersonal Communication Skills, except for the Assessment of Own Emotions on Assertiveness, which showed a negative relationship. Furthermore, different dimensions did not show a significant relationship.

Contributions of the Study: The results indicate that understanding one's own emotions (exercising self-control), recognizing the emotions of others (developing empathy), and using emotions (directing towards goals) have effects on the ability to manage interpersonal relationships in communication environments. Furthermore, identifying and understanding the nuances in verbal and non-verbal reactions facilitates communication, interpersonal relationships, and personal and professional growth. It is necessary to address this issue in undergraduate courses in Accounting Sciences, as the training and development practices of Emotional Intelligence and Interpersonal Communication Skills reflect on professional performance, convergence with the social skills required by the job market, and alignment with international standards for education. High-quality accounting and contribute to strengthening the profession.

Keywords: Emotional intelligence; Interpersonal Communication Skills; Accounting Students; Accounting Profession.

Resumen

Objetivo: Analizar la relación entre la Inteligencia Emocional y las Habilidades de Comunicación Interpersonal de los estudiantes de Contaduría.

Metodología: Se realizó una encuesta con académicos de cuatro Instituciones de Educación Superior de la región sur de Brasil, obteniendo 202 respuestas válidas. Las relaciones se analizaron mediante modelos de ecuaciones estructurales (SEM).

Resultados: Se encontró relación positiva entre las dimensiones de Inteligencia Emocional y Habilidades de Comunicación Interpersonal, excepto Evaluación de las Emociones Propias sobre Asertividad, que mostró una relación negativa. Además, las diferentes dimensiones no mostraron una relación significativa.

Contribuciones del Estudio: Los resultados indican que comprender las propias emociones (ejercer el autocontrol), reconocer las emociones de los demás (desarrollar la empatía) y utilizar

las emociones (dirigir hacia metas) tienen efectos sobre la capacidad de gestionar las relaciones interpersonales en los entornos laborales. comunicación. Además, identificar y comprender los matices de las reacciones verbales y no verbales tiende a facilitar la comunicación, las relaciones interpersonales y el crecimiento personal y profesional. Es necesario abordar este tema en los cursos de pregrado en Ciencias Contables, ya que las prácticas de formación y desarrollo de la Inteligencia Emocional y las Habilidades de Comunicación Interpersonal reflejan el desempeño profesional, la convergencia con las habilidades sociales requeridas por el mercado laboral y el alineamiento con los estándares internacionales de educación. .Contabilidad de alta calidad y contribuir al fortalecimiento de la profesión.

Palabras clave: Inteligencia emocional; Habilidades de comunicación interpersonal; Estudiantes de Contabilidad; Contabilidad de profesión.

Resumo

Objetivo: Analisar a relação entre a Inteligência Emocional e as Habilidades de Comunicação Interpessoal dos estudantes de Ciências Contábeis.

Metodologia: Foi realizada uma survey com acadêmicos de quatro Instituições de Ensino Superior da região Sul do Brasil, obtendo 202 respostas válidas. As relações foram analisadas a partir do uso de Modelagem de Equações Estruturais (MEE).

Resultados: Constatou-se a relação positiva entre as dimensões da Inteligência Emocional e as Habilidades de Comunicação Interpessoal, exceto Avaliação das Próprias Emoções sobre Assertividade, que apresentou relação negativa. Além disso, diferentes dimensões não apresentaram relação significante.

Contribuições do Estudo: Os resultados apontam que compreender as próprias emoções (exercendo autocontrole), reconhecer a emoção do outro (desenvolvendo a empatia) e utilizar as emoções (direcionar em prol dos objetivos) exerce efeitos na capacidade de gerenciar os relacionamentos interpessoais em ambientes de comunicação. Além disso, identificar e compreender as nuances na reação verbal e não verbal tende a facilitar a comunicação, o relacionamento interpessoal, o crescimento pessoal e profissional. É necessário abordar tal temática na graduação em Ciências Contábeis, pois as práticas de formação e desenvolvimento da Inteligência Emocional e das Habilidades de Comunicação Interpessoal refletem no desempenho profissional, na convergência às habilidades sociais exigidas pelo mercado de trabalho, no alinhamento aos padrões internacionais para educação contábil de alta qualidade e contribuem para o fortalecimento da profissão.

Palavras-chave: Inteligência Emocional; Habilidades de Comunicação Interpessoal; Estudantes de Contabilidade; Profissão Contábil.

1 Introduction

The job market demands an adjustment in the profile of accounting professionals (Pinheiro et al., 2013; Marin et al., 2014; Madruga et al., 2016; Silveira et al., 2019; Arantes & Silva, 2020; Silva et al., 2020). It is essential to go beyond the technical field and pursue knowledge in other areas to enhance the ability to interpret the complex scenarios in which

organizations operate (Pinheiro et al., 2013; Madruga et al., 2016; Silva et al., 2020). Silva et al. (2020) emphasize that accounting professionals must possess communication and expression skills, a systemic and strategic outlook, initiative, leadership, negotiation skills, decision-making abilities, and teamwork capabilities. These professional competencies required by the job market align with the International Education Standards (IES), which are global standards for high-quality accounting education that the Federal Accounting Council (CFC) and the Brazilian Institute of Independent Auditors (Ibracon) work to uphold in Brazil (CFC & Ibracon, 2019).

In the context of HEIs, professional skills are developed by integrating and applying technical and professional skills. These skills include intellectual, interpersonal, communication, personal and organizational skills, professional values, ethics and attitudes (Arantes & Silva, 2020). This research intends to explore the roles of emotional intelligence and interpersonal communication skills in the accounting field.

This discussion is relevant because the professional competencies defined by HEIs for accountants, as highlighted by Arantes and Silva (2020) and required by the job market (Madruga et al., 2016; Silva et al., 2020), are crucial to the success of accounting professionals and should be emphasized in the educational training of students. Hendon et al. (2017) point out the importance of emotional intelligence and effective communication, noting that these qualities serve as competitive advantages for organizations in the job market. Salovey and Mayer (1990) introduce emotional intelligence as the ability to recognize and understand feelings and emotions in oneself and others and to use this understanding to influence others' thoughts and actions. An individual's ability to establish effective communication is key to interacting with others. Such interactions create a meaning-generating environment via conversational discourse, thus establishing communication. Communication can therefore be understood as a process of transmitting messages and meanings (Ribeiro et al., 2006).

Communication takes place within an interpersonal interaction context. To achieve the intent, meaning, and understanding of speech, it is essential to develop conflict management, relationship, collaboration skills, and verbal and nonverbal communication skills. These skills are intrinsic to interpersonal intelligence (Petrovici & Dobrescu, 2014) and essential for the job market.

Despite the job market's need for accounting professionals with strong interpersonal communication skills, recent Accounting graduates often display shyness, social reticence, and introversion, preferring activities that do not require close interaction with clients or colleagues (Lima et al., 2021). Enhancing communication skills during university education is necessary (Arquero et al., 2017; Fan & Lin, 2017). Accounting students generally exhibit greater communication apprehension than their peers in other business programs, such as Business Administration (Fan & Lin, 2017).

Addressing this issue is important, as higher education plays a pivotal role in shaping the professionals who will enter the accounting field. In addition to the professional competencies formalized by the State, higher education must foster intellectual, social, and moral skills in students (Madruga et al., 2016), with emotional intelligence serving as a fundamental element in developing communication skills (Petrovici & Dobrescu, 2014). Hendon et al. (2017) support this view, suggesting that linking emotional intelligence and communication reveals how individuals use emotions to convey messages and how effectively this information is received. Given the importance of emotional intelligence and interpersonal communication skills in training accounting professionals, the following question emerges: What is the relationship between Emotional Intelligence and Interpersonal Communication Skills among Accounting students? The main objective of this research is to analyze the

relationship between Emotional Intelligence and Interpersonal Communication Skills in Accounting students.

The shift from an accounting professional focused on operational tasks to one oriented toward decision-making support involves an emotional component that underscores the need for emotional intelligence. This shift implies increased interaction with users of accounting information through effective communication. Examining the relationship between these constructs enables a discussion of whether emotional intelligence should be prioritized in the training of students, especially as soft skills like these have gained prominence in career development and the enhancement of communication abilities.

Advancements in technology, including artificial intelligence, also drive the need to equip students with transversal skills that extend beyond purely technical knowledge. These skills offer a distinct advantage that can make these professionals more appealing to organizations.

This study is relevant in this context because it highlights the relationships between the dimensions of emotional intelligence and interpersonal communication skills. It provides data and empirical support to explore ways to integrate this approach into the training of accounting professionals, equipping them with challenges and opportunities in the present and future job market.

2 Literature review

2.1 Emotional Intelligence

The term Emotional Intelligence was first used in 1990 by psychologists Mayer and Salovey as a subclass of social intelligence, relating to "the ability to monitor one's feelings and emotions and those of others, discriminate between them, and use this information to guide one's thinking and actions" (Salovey & Mayer, 1990, p. 189). During the 1990s, the concept underwent revisions to separate it from social intelligence. Later, Goleman (1995) disseminated the term, titled his book "Emotional Intelligence," portraying it as skills for managing oneself and relationships with others to make teamwork effective.

In attempts to link emotional and social components to build the concept of emotional intelligence, Bar-on (2006) cites Gardner's Theory of Multiple Intelligences (1983), which proposes a variety of intelligences with two directions: intrapersonal (emotional) and interpersonal (social). Bar-On (2006) defines emotional intelligence as a series of non-cognitive skills and abilities that influence the individual to the demands and pressures of the environment. The model of emotional-social intelligence proposed by the author "is a cross-section of interrelated emotional and social competencies, skills and facilitators that determine how effectively we understand and express ourselves, understand others and relate them and to daily demands" (Bar-On, 2006, p. 14).

Following the same conceptual model, emotional intelligence has also been described as a personality model that requires individuals to know themselves and the social world in which they live (Varasteanu & Iftime, 2013). Similarly, Petrovici and Dobrescu (2014) point out that emotional intelligence focuses on the basic human skills inherent to human beings, based on the ability to control feelings and inner potential to establish positive interactions with others.

The dimensions and competencies relevant to emotional intelligence are derived from the scope indicated by each author, which is presented in Table 01.

Table 01

Distinction between the three models of Emotional Intelligence in their dimensions and competencies

Salovey & Mayer (1990)	**Goleman (1998)**	**Bar-On (2006)**
Emotion assessment and expression in self and others	Self-awareness	Intrapersonal
Emotion regulation in self and others	Self-management	Interpersonal
Using emotion adaptively	Motivation	Stress management
	Empathy	Adaptability
	Social Skills	General mood

Source: *adapted from Mayer and Salovey (1990), Goleman (1998) and Bar-On (2006).*

The emotional intelligence framework proposed by Salovey and Mayer (1990) will serve as the foundation for this research. According to Salovey and Mayer (1990), the first dimension of emotional intelligence involves evaluating and expressing emotions in oneself and others. The capacity to assess emotions and use verbal and nonverbal communication (such as body language and posture) is critical for self-awareness.

The second dimension concerns the regulation of emotions in oneself and others. Self-regulation involves self-perception and managing one's mood according to personal preferences. Meanwhile, regulating others' emotions pertains to the ability to understand the causes of mood fluctuations in others and leverage this information to achieve desired outcomes (Salovey & Mayer, 1990).

The third dimension addresses the adaptive use of emotions to solve problems, requiring flexible thinking, creativity, redirected attention, and motivation (Salovey & Mayer, 1990).

Later, Salovey et al. (2004) redefined emotional intelligence into four core skills: (i) emotional perception, (ii) managing one's own emotions, (iii) managing others' emotions, and (iv) emotional management as a catalyst for personal growth. Emotional perception represents the foundational skill of emotional intelligence, reflecting the ability to recognize emotions in oneself and others and to express them in a social context, fostering interaction within groups and situations. This dimension is linked to interpreting emotional cues through facial expressions and vocal tone.

Salovey et al. (2004) describe managing one's emotions as the ability of thought to generate emotions, which influence cognitive capacity and strategy development in information processing. The ability to harness certain emotions and feelings to guide problem-solving and decision-making is also central to self-management (Costa, 2020).

The skill of managing others' emotions includes understanding emotional relationships, identifying feelings, comprehending their meanings, and assessing their causes and consequences. Individuals who can perceive subtle verbal and nonverbal cues in communication tend to facilitate interpersonal relationships, enhancing their personal and professional growth (Costa, 2020). Emotional management as a stimulus for personal growth includes the ability to regulate one's emotions and those of others, fostering positive emotional states in specific contexts.

Methodologically, various instruments have emerged for assessing emotional intelligence as the construct has developed, classified into three categories: competency-based (e.g., Salovey & Mayer, 1990; Mayer et al., 2004), personality-trait-based (e.g., Petrides, 2009), and mixed models (e.g., Goleman, 1995; Bar-On, 2006). Costa et al. (2021) note that these three models are not mutually exclusive but complementary, and there is no clear consensus in the literature on the best method for measuring emotional intelligence.

Costa (2020) highlights that the competency model proposed by Salovey and Mayer (1990) and Salovey et al. (2004), with its four-dimensional structure, is among the most notable, widely recognized, and frequently used models. It defines emotional intelligence as a blend of emotional and cognitive processes encompassing the core mental competencies of Emotional Intelligence.

Wong and Law (2002) drew on Salovey and Mayer's (1990) model to develop their self-report instrument for emotional intelligence—the Wong and Law Emotional Intelligence Scale (WLEIS), which has been widely used in research (Costa, 2020) and will be adopted in this study. The instrument includes sixteen items addressing the four dimensions: (i) self-assessment and expression of emotions; (ii) assessment and recognition of emotions in others; (iii) use of emotions to enhance performance; and (iv) self-regulation of emotions.

In the self-assessment and expression of emotions domain, four items assess an individual's capacity to understand and naturally express their emotions (Rodrigues et al., 2011). For the assessment and recognition of emotions in others, four additional items evaluate an individual's ability to perceive and understand the emotions of those around them, foster sensitivity to others' emotions, and enhance the predictive accuracy of their occurrence (Rodrigues et al., 2011).

Using emotions to facilitate performance reflects an individual's capacity to direct emotions, aiming to enhance their task effectiveness. Finally, self-regulation of emotions evaluates the individual's skill in managing their emotions and swiftly transitioning from negative emotional states to positive affective states (Rodrigues et al., 2011).

Research and discussions on emotional intelligence in social, academic, and organizational contexts have been important in mapping individuals' intellectual and social capacities and skills (Toledo et al., 2018). In the accounting field, the intrapersonal and interpersonal skills of accountants have drawn attention from the job market, prompting changes in the desired profile for this profession (Pinheiro et al., 2013; Madruga et al., 2016; Arantes & Silva, 2020; Silva et al., 2020). Findings indicate that the requirements for accounting professionals now emphasize communication skills, a systemic vision, initiative, leadership, decision-making abilities, and teamwork (Cardoso et al., 2010; Marin et al., 2014; Silveira et al., 2019; Silva et al., 2020), which underscores the importance of addressing emotional intelligence and communication skills in this context.

These skills demanded by the market are recognized globally. The International Federation of Accountants (IFAC) defines essential professional skills for accounting training. Relatedly, the International Accounting Education Standards Board (IAESB) develops high-quality international educational standards for accounting professionals' qualification and ongoing education. The IAESB issued International Education Standard (IES) 3 in the Handbook of International Education Standards (2019), outlining the professional skills (IES 3) expected of aspiring accountants: (a) intellectual, (b) interpersonal and communication, (c) personal, and (d) organizational skills, while also integrating technical skills (IES 2), professional values, ethics, and attitudes (IES 4) (IFAC, 2019).

Intellectual skills refer to the accountant's capacity for problem-solving, decision-making, and exercising professional judgment. Interpersonal relationships and communication encompass working and interacting effectively with others. The personal dimension includes the attitudes and personal behaviors of the professional. In contrast, the organizational dimension reflects the ability to work efficiently and effectively within a team in a business environment. In their efforts to strengthen the accounting profession and enhance professional competence, educational institutions, faculty, and regulatory bodies should leverage international accounting education standards to improve curricula, align assessments, and

address professional needs emerging from the convergence with international standards (Arantes & Silva, 2020).

2.2 Interpersonal Communication Skills

Communication is defined as "the activity or process of expressing ideas and feelings or giving information to people" (Oxford, 2021). Ribeiro et al. (2006, p. 4) emphasize that communication encompasses "speech, the transmission of ideas, visions, and directions through discourse, forming the foundation of human relationships." They add that communication is a process occurring within interactions, creating an environment in which meanings are generated. In other words, communication involves participation, message exchange, and the sending or receiving information.

Communicating and establishing connections requires skills to utilize various communication methods according to individual needs; establishing and maintaining dialogue is an essential practice of interpersonal communication. The ability to communicate effectively, fostering positive interpersonal interactions, can exemplify emotional intelligence in action (Petrovici & Dobrescu, 2014).

Rubin and Martin (1994) developed the Interpersonal Communication Competence Scale (ICCS). This self-report instrument assesses individuals' abilities to manage interpersonal relationships within communication settings to measure interpersonal communication skills succinctly and comprehensively. The authors categorize interpersonal communication skills into five domains: (i) environmental control, (ii) self-disclosure, (iii) assertiveness, (iv) management of interactions, and (v) immediacy.

The Environmental Control domain includes the individual's ability to adapt to the setting to achieve goals, express themselves appropriately, and persuade others through words and behavior. This domain also reflects the influence of space and environment on individuals' expression, perception, and persuasive abilities (Rubin & Martin, 1994). Self-disclosure refers to the ability to convey one's thoughts, ideas, and feelings through communication, forming the basis of interpersonal relationships. Assertiveness is defined as the ability to defend one's rights without infringing on those of others, relating with confidence, decisiveness, and strength in words and actions (Rubin & Martin, 1994).

The Management of interactions domain addresses skills for demonstrating understanding and interpreting others' emotions through nonverbal cues. Finally, the Immediacy domain includes the ability to convey openness and accessibility to others in interpersonal communication.

The accounting professional is in contact with different users of information and is the preparer of accounting statements; in order for them to do their job well, it is important to consider their oral and written communication skills since they are the communicators of accounting with various agents (Lima et al., 2021). Lima et al. (2021) add that accounting professionals need more than just the ability to speak or write; they need to develop the ability to talk to their different audiences, adapt to the contexts in which they are inserted, as well as non-verbal communication skills, such as posture and body language.

There is a strong demand for professionals with interpersonal communication skills in the job market, particularly in the accounting field. Tasks such as writing explanatory notes, drafting management reports, presenting results to clients orally, and sharing results across different media platforms require oral and written communication proficiency.

2.3 Previous Studies and Theoretical Hypothesis of the Research

The literature focuses on investigating and discussing emotional intelligence and the development of related skills, as well as the importance of interpersonal communication skills for accounting professionals. Since 2006, the researchers has recognized oral communication as a significant element in the effective performance of accounting professionals. Ribeiro et al. (2006) observed that the lack of encouragement for developing effective oral communication skills among accounting students concerned students, professors, and accounting professionals alike. Interestingly, during their training, students are often reluctant to engage in activities focused on communication, resulting in public speaking or addressing third parties becoming a source of anxiety. In contrast, public speaking does not typically cause discomfort for professors and professionals.

Mohzan et al. (2013) examined emotional intelligence's influence on students' academic performance at the College of Education in Malaysia. Participants completed a questionnaire adapted by Wong and Law (2002), revealing that Self-Emotion Assessment and Use of Emotion are positively associated with academic performance.

Regarding the role of emotional intelligence and interpersonal communication skills, Petrovici and Dobrescu (2014) identified, among undergraduate students at Vasile Alecsandri University in Romania, a need for training in emotional intelligence, particularly in empathy, conflict resolution and self-control of negative emotions, which aids in personal development. The authors also identified effective communication as a skill linked to emotional intelligence.

Hendon et al. (2017) also found the same results. They investigated the correlation between emotional intelligence and communication adaptability among information technology professionals in the United States. Their results showed a positive and significant relationship between the level of emotional intelligence and communication adaptability in IT professionals, suggesting positive organizational implications regarding teamwork and relationship-building.

Paes and Silva (2019) assessed the influence of emotional intelligence on decision-making style and risk-taking propensity to better understand the profile of accounting professionals. Through a survey administered to accounting professionals across Brazil, they found that these professionals may exhibit both intuitive and rational decision-making styles when emotional intelligence is considered a predictive factor. However, no significant relationship was found between decision-making style and the mediating effect of emotional intelligence on risk propensity. These findings imply that accountants are aware of their professional perceptions, profiles, and the skills required by the market.

Lima et al. (2021) analyzed the perceptions of students in an Accounting Science program at a private institution in a city in the interior of São Paulo regarding feelings of apprehension in developing written and oral communication. The topics “group work” and “starting an informal conversation” emerged as the two situations that caused the most anxiety for students in the context of oral communication. Most respondents expressed confidence in their ability to convey ideas in writing for written communication. However, they anticipated their essays would be weak, contributing to increased apprehension and social anxiety related to written communication.

Costa et al. (2021) explored the relationship between emotional intelligence, adherence to Achievement Goal Theory (AGT), and the academic performance of Accounting Science students at a federal higher education institution in Rio Grande do Sul. Their findings indicate a positive relationship between emotional intelligence and adherence to AGT, suggesting that students with higher levels of emotional intelligence are more goal-oriented. However, the

performance coefficient (academic performance) was not influenced by either emotional intelligence or adherence to AGT.

Therefore, evidence in the literature suggests that emotional intelligence fosters various skills in individuals, potentially including communication skills. In light of the discussion surrounding emotional intelligence and interpersonal communication skills, the following theoretical hypothesis (TH) is *proposed to guide the research: Emotional Intelligence is positively related to interpersonal communication skills.*

3 Methodological Procedures

3.1 Research Classification and Data Collection Instrument

This descriptive research employs a survey as the procedure and a quantitative approach to address the problem. The data collection instrument is a questionnaire comprising 43 items: 17 to measure interpersonal communication skills, 16 for emotional intelligence, and 10 to identify the respondents' profiles.

To measure emotional intelligence, the Wong and Law Emotional Intelligence Scale (WLEIS) (Wong & Law, 2002), translated and adapted into Portuguese by Rodrigues et al. (2011), was used. The 16 items are organized into four domains (Rodrigues et al., 2011): (a) assessment and expression of one's own emotions (AOE); (b) assessment and recognition of emotions in others (AEO); (c) use of emotions to facilitate performance (UE); and (d) self-regulation of emotions (SRE). The items are rated using a Likert scale.

Interpersonal Communication Skills were measured using the Interpersonal Communication Competence Scale (ICCS) developed by Rubin and Martin (1994), which was translated and adapted into Portuguese by Puggina and Silva (2014). The ICCS is a self-report instrument comprising 17 items organized into five domains of interpersonal communication competence: (a) environmental control (EC); (b) self-disclosure (SD); (c) assertiveness (AS); (d) Management of interactions (MI); and (e) immediacy (IM) (Puggina & Silva, 2014). These items are also rated on a Likert scale.

The Cronbach's Alpha for the WLEIS was 0.853, closely aligning with Rodrigues et al. (2011), who reported $\alpha = 0.82$. For the Portuguese version of the ICCS, Cronbach's Alpha was 0.82, consistent with the results of Puggina and Silva (2014) ($\alpha = 0.71$). Finally, an additional section was included to capture respondents' demographic profiles, including age, gender, year of study, and other relevant information.

3.2 Methodological Concerns and Data Collection

The data collection instrument underwent several validation stages. Initially, it was presented and discussed in a research group meeting attended by three professors and five undergraduate Accounting students who were not part of the final research sample. Some suggestions were incorporated, including adding a filter question to ensure that only students currently enrolled in an undergraduate Accounting program could participate, introducing definitions of emotional intelligence and communication prior to the scales, and expanding the sociodemographic section to include the question, "During your undergraduate studies, have you taken any courses on business/organizational communication?"

A face validation stage was then conducted with three undergraduate students to assess the clarity of the questions and the average time required for responses. No changes were deemed necessary at this stage.

The population targeted by this research comprised Accounting students enrolled at four Higher Education Institutions in the Southern region of Brazil. Data collection was conducted online (using Google Forms) for two public institutions and in person for two private institutions, from January to February 2022. A total of 203 responses were collected, with only one being excluded for not meeting the criteria of being an Accounting student, resulting in 202 valid responses (99.51%) for analysis.

3.3 Data Analysis

The Structural Equation Modeling (SEM) technique was employed for data analysis to examine relationships between different latent variables. This analysis was conducted using Partial Least Squares Path Modeling (PLS-PM), with the assistance of SmartPLS software version 3.3.7, and included bootstrap resampling with 5,000 iterations. The minimum sample size required for SEM was met, based on the parameters of *Effect size* $f^2 = 0.15$, *α err prob* = 0.05, *Power (1-β err prob)* = 0.95, *Number of predictors* = 4, and Number of predictors = 4, indicating a minimum of 129 valid responses was needed to apply this technique.

4 Results

4.1 Respondent profile

The average age of respondents is 23 years, with 114 (56.4%) identifying as female. Of the total respondents, 122 (60.4%) attend a Higher Education Institution. Regarding the year of study, 70 (34.5%) are in their 4th year (7th or 8th semester), followed by 68 (33.5%) in the 3rd year (5th or 6th semester), 32 (15.8%) in the 2nd year (3rd or 4th semester), and 32 (15.8%) in the 1st year (1st or 2nd semester).

Regarding academic background, 103 (51%) respondents indicated they had taken a Business/Organizational Communication course as part of their undergraduate studies. Regarding additional degrees, 167 (82.7%) respondents are pursuing their first degree, while 35 (17.3%) have an additional degree in fields such as Administration, Law, Economics, and other bachelor's programs. Concerning participation in additional courses or training to develop communication skills, 131 (64.9%) respondents reported that they had not undertaken such training.

Concerning professional occupation, 135 (66.8%) are employed in private organizations, 25 (12.4%) are interns, 17 (8.4%) are unemployed, 13 (6.4%) are self-employed or entrepreneurs, 11 (5.4%) work in public organizations, and 1 (0.5%) is employed in a mixed-economy organization. Regarding leadership positions, 33 (16.3%) of respondents reported holding roles, including administrator, manager, department head (in areas such as tax, accounting, human resources, or finance), controller analyst, and military ranks.

4.2 Measurement model, structural model, and discussion of results

The SEM analysis consists of evaluating the measurement model and the structural model. First, the measurement model was analyzed to confirm the reliability and validity of the constructs, followed by an analysis of the structural model (Hair Jr. et al., 2014). The measurement model analysis was conducted using indicators of convergent and discriminant validity. Table 02 presents the indicators of convergent validity.

Table 02

Indicators of convergent validity

Variables and indicators	1	2	3	4	5	6	7	8	9
Composite reliability (CR)	0,848	0,883	0,872	0,913	0,81	0,807	0,796	0,81	0,777
Average Variance Extracted (AVE)	0,591	0,655	0,635	0,726	0,527	0,516	0,502	0,681	0,542

Note: 1 = Assessment of own emotion; 2 = Assessment of others' emotion; 3 = Use of emotions; 4 = Self-regulation of emotions; 5 = Control of the environment; 6 = Self-disclosure; 7 = Assertiveness; 8 = Management of interactions; 9 = Immediacy. Convergent validity parameters. (Hair Jr. et al., 2014): CR. > 0,7; AVE > 0,5.
Source: *research data.*

Convergent validity indicators are used to assess the extent to which variables measuring the same construct are correlated and capable of explaining the constructs examined in this research. For Composite Reliability (CR), all values exceeded 0.7, which is considered satisfactory according to Hair Jr. et al. (2014) for evaluating the unidimensionality of the indicator block. The Confirmatory Validity was confirmed, and all the Average Variance Extracted (AVE) values are greater than 0.5, as Hair Jr. et al. (2014) recommended for them to be satisfactory. Therefore, the data presented in Table 02 meet the stipulated parameters.

Next, Table 03 presents the discriminant validity indicators, specifically the Fornell-Larcker Criterion and the Heterotrait-Monotrait Ratio (HTMT).

Table 03

Discriminant validity indicators

Critério de Fornell-Lacker e Heterotrait-Monotrait Ratio (HTMT)

Variables and indicators	1	2	3	4	5	6	7	8	9
1. Assessment of one's own emotions	**0,769**	0,293	0,591	0,526	0,390	0,214	0,023	0,379	0,368
2. Assessment and recognition of emotions in others	0,389	**0,809**	0,312	0,125	0,214	0,425	0,151	0,473	0,507
3. Use of emotions	0,457	0,257	**0,797**	0,392	0,477	0,207	0,416	0,163	0,205
4. Self-regulation of emotions	0,432	0,093	0,435	**0,852**	0,256	0,066	0,207	0,157	0,004
5. Control of the environment	0,283	0,154	0,638	0,308	**0,726**	0,366	0,530	0,415	0,540
6. Self-disclosure	0,321	0,568	0,280	0,135	0,528	**0,718**	0,368	0,585	0,891
7. Assertiveness	0,152	0,194	0,496	0,231	0,711	0,517	**0,708**	0,523	0,397
8. Management of interactions	0,143	0,320	0,240	0,198	0,264	0,354	0,329	**0,825**	0,521
9. Immediacy	0,239	0,378	0,306	0,177	0,329	0,576	0,257	0,887	**0,736**
Standardized root mean square residuals (SRMR)									**0,079**

Note: For discriminant validity, the lower part of the matrix presents the correlation between the constructs. For the Fornell-Larcker criterion (diagonal line of the matrix), the square root of the AVE of each construct must be

greater than the highest correlation of the latent variable with any other latent variable in the model; for the HTMT (upper part of the matrix), the values must be below 0.90. The SRMR must assume values between 0 and 1.
Source: *research data*.

The Fornell-Lacker criterion uses the square roots of the AVE of each construct, which must be greater than the correlation coefficients with the other latent variables. Thus, it is possible to observe that the values in the diagonal line (bold) are greater than the other loads, attesting to discriminant validity. The HTMT also presented values lower than 0.9 and the SRMR values below 0.08, as recommended in the literature (Hair Jr. et al., 2014; Marôco, 2014). Another verification of discriminant validity is through cross-factor loadings, in which the minimum value of each item of the associated construct must be greater than the maximum value of the load shared with the other constructs. (Hair Jr. et al., 2014).

Table 04 presents the cross-loadings.

Table 04
Discriminant validity indicators

	Cross-loadings								
Variables and indicators	1	2	3	4	5	6	7	8	9
Cross-loadings (Maxims)	0,453	0,394	0,473	0,414	0,455	0,466	0,547	0,519	0,498
Cross loads (Minimum)	-0,034	-0,027	0,057	-0,027	0,024	-0,057	-0,086	0,031	-0,105
Associated construct (Maxims)	0,859	0,865	0,893	0,931	0,836	0,785	0,854	0,861	0,810
Associated construct (Minimum)	0,516	0,690	0,595	0,692	0,441	0,544	0,496	0,787	0,584

Note: For discriminant validity of cross-factor loadings, the minimum values of the associated constructs must be greater than the values of the cross-loadings with the other constructs. Indicators with loadings lower than 0.7 and higher than 0.4 should be considered acceptable to preserve the informational content of the research instrument. (Hair Jr. et al., 2014).
Source: *research data*.

As shown in Table 04, the factor loadings of the associated constructs meet the literature recommendation (Hair Jr. et al., 2014), with loadings lower than 0.7 and higher than 0.4 considered acceptable to preserve the informational content of the research instrument. Thus, it was verified that the measurement model meets discriminant validity.

After confirming the adequacy of the measurement model, the next step is to analyze the relationships between the latent variables through the structural model. Figure 01 represents the relational model of the dimensions of Emotional Intelligence and domains of Interpersonal Communication Skills, their respective relationships, and the degree of significance between them.

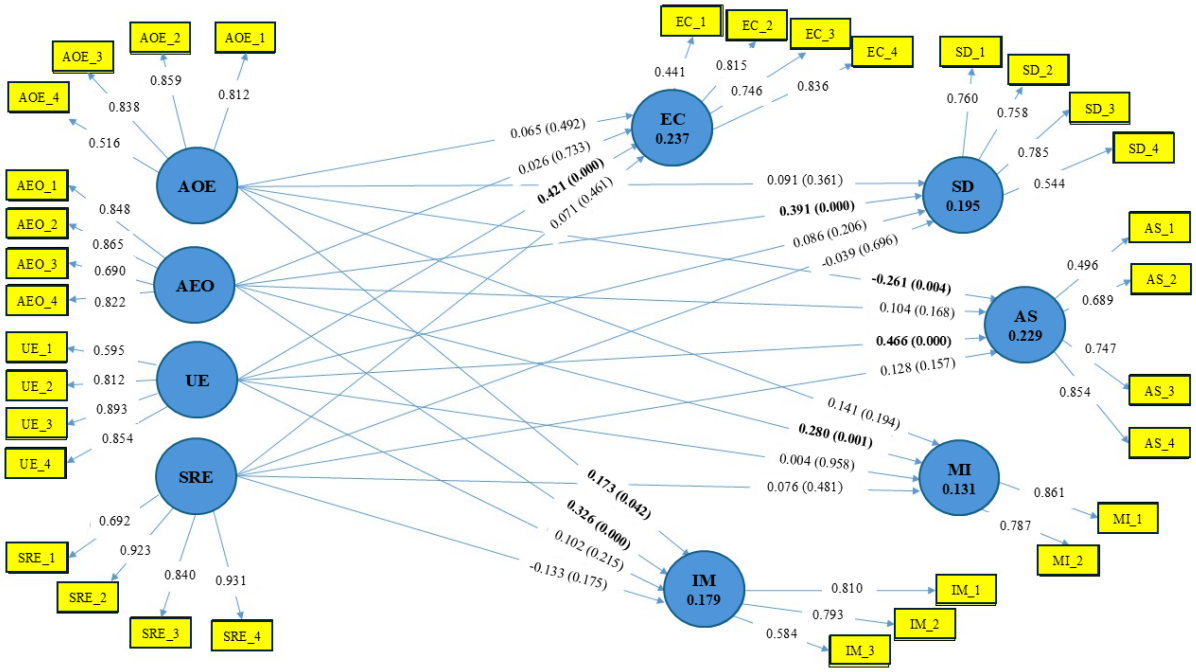

Figure 01. *Representation of structural relationships – Measurement model.*
Note: AOE = Assessment and expression of one's own emotions; AEO = Assessment and recognition of emotions in others; UE = Use of emotions to facilitate performance; SRE = self-regulation of emotions; EC = Control of the environment; SD = Self-disclosure; AS = Assertiveness; MI = Management of interactions; IM = Immediacy.
Source: *research data*.

Figure 01 shows significant relationships between the dimensions of Emotional Intelligence and the domains of Interpersonal Communication Skills, confirming the research hypothesis. In other words, the ability of individuals to manage interpersonal relationships in communication environments is related to some dimensions of the ability to control feelings and inner potential in order to establish a positive interaction with others.

This result can be explained by the fact that people with better-developed emotional intelligence skills can improve the quality of their interpersonal relationships (personal and professional) (Lopes et al., 2004). In addition, emotional intelligence tends to transform communication effectively (Hendon et al., 2017) and provides an emotional state that generates positive effects on verbal and non-verbal communication (Grilo et al., 2019), which are essential for accounting professionals.

When observed individually, the Use of Emotions dimension exerts a positive and significant effect (β = 0.421; p-value = 0.000) on the Environmental Control domain, that is, the individual capable of directing their emotions and facilitating their performance in the activities they develop tends to be able to express themselves more appropriately, finding the words and behaviors appropriate to the environment and situation. Furthermore, the better the individual's emotions are directed to adapt to an environment, the better and faster the person can communicate effectively (Puggina & Silva, 2014). Observing the use of emotions can be a key element in boosting the leadership role of accounting students throughout their training.

Regarding the Assessment of Emotions in Others, positive and significant effects (β = 0.391; p-value = 0.000) were observed in the Self-Disclosure domain. This result indicates that by understanding the emotions of the people around them, the individual can better demonstrate their thoughts, ideas, and feelings through communication. Developing greater sensitivity to the emotions of others provides better interpersonal relationships and behaviors and correct and empathetic words, revealing acceptance, affection, closeness, and trust in the interaction

(Puggina & Silva, 2014). This stance tends to enable a more harmonious and empathetic relationship with the users of accounting information who will interact with accounting students in their work in the job market.

The Assessment of Emotions in Others also exerts a positive and significant effect on the Management of interactions (β = 0.280; p-value = 0.001), which can be understood as the individual's ability to perceive and understand the emotions of the people around him influences how he perceives, through non-verbal communication, what other people feel, reflecting the receiver's reaction to his message, evaluating the results of the communication. This ability tends to be strategic for the corporate environment when it comes to identifying the informational needs of users of accounting information.

Regarding the Assertiveness domain, two dimensions of Emotional Intelligence exerted significant effects. One of them, the Assessment of One's Own Emotions, showed a negative effect (β = -0.261; p-value = 0.004), indicating that understanding one's emotions causes the individual to seek less support from other people, reducing their communication skills.

The other dimension is the Use of Emotions, characterized by its positive effect (β = 0.466; p-value = 0.000). This shows that by understanding one's own emotions, the individual tends to act more cautiously in their behavior, words, and attitudes, and it is necessary to direct their emotions in order to facilitate the development of their activities and obtain assertive behavior in a proactive manner that demonstrates security, decision, and firmness in their attitudes and words. Similarly, recognizing one's emotions and using them helps in the cognitive process, such as problem-solving, decision-making, and interpersonal communication (Brackett et al., 2006). The dimensions Assessment of One's Own Emotions and Assessment of Emotions in Others showed positive and significant effects (β = 0.173; p-value = 0.042 and β = 0.326; p-value = 0.000, respectively) on the Immediacy domain, indicating that understanding one's own emotions, expressing them naturally and authentically, as well as perceiving and understanding the emotions of those around one, are reflected in how people demonstrate themselves to be accessible and open to interpersonal communication.

This is because being available and open to interpersonal communication can cause fear and anxiety (Grilo et al., 2019). Furthermore, not saying clearly what one wants, as a consequence of adverse emotions such as fear, nervousness, insecurity, or shyness, can influence personal and professional development and is a point to be observed by accounting students during the formation of their professional profiles.

When reviewing the literature, Mohzan et al. (2013) corroborate the results found in this research, stating that having high levels of emotional intelligence constitutes an additional advantage for individuals, whether in the academic area, with an impact on academic performance, or in professional development.

The findings are in line, in part, with the discussions of Ribeiro et al. (2006) and Lima et al. (2021), who highlight the need to develop communication skills during undergraduate studies in Accounting Sciences, since in their research, students characterized situations of social interaction such as public speaking and meetings with managers and clients as a cause for apprehension and uneasiness. Paes and Silva (2019) point out that, in the accounting profession, the ability to control the expression of one's emotions is an important characteristic to be developed since emotions can compromise judgment and decision-making. Therefore, behavior must be understood and improved by these professionals. In this context, skills such as leadership, teamwork, customer relations, and decision-making can be developed through emotional intelligence. It is noteworthy that several relationships did not present significance, indicating the relevance of observing the subdimensions of each construct in order to focus efforts on those that proved to be significant in the relationship studied.

5 Conclusion

The results indicated a relationship between emotional intelligence and communication skills. This relationship is positive and significant across the dimensions of Assessment of One's Own Emotions and Immediacy; Use of Emotions, Environmental Control, and Assertiveness; Assessment of Emotions in Others, Self-regulation, Management of interactions, and Immediacy. A negative and significant relationship was found between Assessment of One's Own Emotions and Assertiveness. This suggests that understanding one's own emotions (exercising self-control), recognizing others' emotions (developing empathy), and using emotions (directing them to support task performance) impact individuals' ability to manage interpersonal relationships in communication contexts. Among the dimensions of Emotional Intelligence, the one with the most connections to Interpersonal Communication Skills was the Assessment of Emotions in Others (linked to Self-regulation, Management of interactions, and Immediacy), providing evidence that identifying and understanding emotions in relationships, including nuances in verbal or non-verbal responses, tends to facilitate communication, enhance interpersonal relationships, and support personal and professional growth.

These findings suggest that examining the connections between emotional intelligence dimensions and communication skills could support the integration of this topic into accounting students' training. This integration could be achieved through specific courses, such as those on organizational behavior or psychology, or more broadly across the curriculum. Educational institutions may leverage these findings to implement skill development in their curricula, while educators might use these insights to adopt teaching methodologies that promote emotional intelligence and communication skills.

A limitation of this study is the use of a non-probabilistic sample. Future research could explore the relationship of these variables with academic performance and the teaching-learning methodologies employed by Higher Education Institutions. Another potential direction for future studies is to investigate the effects of factors such as gender, age, year of study, and professional occupation.

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