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Article

The Impact of Emotional Intelligence on The Performance of Accountants Working in Government Institutions: A Study of The Opinions of a Sample of Accountants and Auditors in Government Institutions

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Abstract: The aim of the study was to establish the effect of emotional intelligence on the performance of the Iraqi accountants in the professional environment. In this regard, the authors have conducted a field survey, which measures the viewpoints of a group of accountants and auditors working in government agencies, and found 210 respondents in total.The search found that there was a statistically significant relationship among the different dimensions of emotional intelligence and quality of performance of accountants. That is, high levels of emotional intelligence in an accountant is a favourable signifier of his or her professional competence and quality of work. Moreover, the paper reported that accountants who have a high level of emotional intelligence are in a better position to manage their feelings, adjust to work stress, and communicate effectively with other employees and clients, a combination of which boosts the accuracy and quality of their accounting services/work. The study therefore suggested that accounting institution should carry out training programs, and professional development schemes towards instilling skills on self-awareness, emotion, empathy, and teamwork. These interventions are likely to enhance the efficiency and performance of accountants at the work place.

Keywords: Emotional Intelligence, Accountants' Performance, Auditors

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1. Introduction

Accountants in the modern business environment are facing greater financial complexity and work demands which makes the job performance prone to other factors other than technical expertise and academic achievements. In this way, emotional intelligence becomes another essential psychological factor, which can directly influence the quality and the efficiency of the accounting work [1].

Emotional intelligence refers to the ability to be aware of their emotions as well as the emotional conditions of others, to handle emotions effectively and use the information in guiding thoughts, action and judgment in the profession. Empirical findings indicated that accountants, who possess a high degree of emotional intelligence, have a higher ability to cope with the pressures of the profession, improve the quality of the financial statements, and operations along with communication skill among themselves and customers or the organization overall [2].

In this aspect, as shown in Amilin study, emotional intelligence is one of the major factors that contribute to accountant performance development. The results showed that people with high emotional intelligence were better at managing their emotional intuition and handling job stress and the resulting negative influence so that their work performance could be positively enacted [3].

Arefmanesh et al also found the emotional intelligence to be a key aspect in enhancing the performance of an accountant due to a variety of reasons. Firstly, it helps the professionals know themselves better, manage emotions, and manage work stress [4]. These abilities, in their turn, improve the quality of professional decisions and precision of work. Also, emotional intelligence helps accountants to establish balanced work relationships with both co-workers and clients, to promote communication and cooperation at the workplace. It is also known to enhance commitment and professional responsibility, hence better accounting performance and efficiency in facing different professional challenges.

The researchers concludes from the above that emotional intelligence is one of the essential factors in developing the performance of accountants, because of its role in enhancing communication skills, controlling emotions and making rational professional decisions. Due to the scarcity of studies that dealt with this topic in the Arab environment, especially in Iraq, the importance of his research is highlighted to understand how to employ emotional intelligence in improving the efficiency of accountants and raising the quality of professional performance in that environment.

Literature Review

Study (Amilin,2016) This study aims to analyze the role of self-confidence as a modified variable in the relationship between emotional intelligence and accountant career development, The sample of the study included a group of accountants working in the Jakarta regions, where the sample was selected using the facilitated sample method, and the number of participants was 144 accountants holding various positions such as accounting officer, assistant manager or supervisor, manager, senior manager or general manager, and financial manager [5].

The results are that emotional intelligence has a positive influence on career development of accountants and the influence is reinforced and increased by self-confidence. Such findings highlight the significance of consideration of emotional intelligence and self-confidence outcomes in human resource management applications especially in context of developing career development initiatives to suit accountants that are in tandem with their skills, talents and potential.

The purpose of the study conducted by Amilin was to discuss the effects of role conflict and role ambiguity on the performance of accountants and the moderating variable was the emotional intelligence. The researcher used a more descriptive-analytical research method where he administered a self-administered field questionnaire to a purposive sample of 122 management accountants in Indonesia operating in public companies in Jakarta. Regression analysis was modified in order to test hypotheses [6]. Findings indicated that role conflict had statistically significant negative impact on accountant performance, but role ambiguity did not have any performance significant impact. Further, the moderator, emotional intelligence, was found to positively and significantly impact the improvement in accountant performance and reduce the negative impacts of a role conflict.

Al-Rubaie and Sakhar (2021) intended to designate an abstract of the theory on emotional intelligence and job performance of auditors by evaluating how emotional intelligence can improve audit performance and decrease the liability [7]. Their research produced some key results: in their opinion, the emotional intelligence is significant in shaping personal and professional audit skills of auditors that work in Iraq; and they find emotional intelligence to be constituent of enhancing the efficiency and effectiveness of audit processes. The responses provided by the research sample showed that there is a strong unanimous agreement that emotional intelligence has a material association with

auditor characteristics. In this regard, the research took some recommendations which included the following suggestions as the most significant ones: The Audit and Control Profession Council and the Iraqi Association of Certified Public Accountants need to organize seminars to educate auditors on the role of emotional intelligence in employee performance in the auditing companies; second, the audit firms must invest in the intellectual development of the emotional intelligence of the auditors in the work place.

Study (Al-Juaid, & Al-Sudairi,2024) This study aimed to investigate the impact of emotional intelligence on the professional judgment of external auditors in Saudi Arabia [8], Its results showed a direct relationship between the emotional intelligence of the external auditor and the professional judgment he exercises, but the strength of this relationship was described as weak, The results also showed that emotional intelligence contributes to improving the external auditor 's ability to manage time and work pressures and deal with feelings and emotions effectively, The study recommended that audit offices should pay more attention to the development of employees' emotional intelligence skills through training programs that help them face professional pressures during the implementation of audit tasks, in addition to enhancing auditors' awareness of positive communication methods and constructive interaction with colleagues and customers alike.

Study (Nazaripour, & Zakizadeh, 2025) This study aims to analyze the impact of ethical intelligence, emotional intelligence, and organizational commitment on the job performance of accountants [9], The research results showed that ethical intelligence, emotional intelligence, and organizational commitment have a direct and moral impact on the job performance of accountants. It was also found that organizational commitment plays the role of mediator in the relationship between moral intelligence and emotional intelligence on the one hand, and the job performance of accountants on the other.

Analyzing the previous studies

1. Previous studies have shown that emotional intelligence is one of the key factors that contribute to the development of the performance of accountants and auditors, The results showed that individuals with high levels of emotional intelligence are better able to manage their emotions and deal with work pressures effectively, which reflects positively on the quality of their professional performance.
2. Previous studies indicate the scarcity of studies that dealt with the subject of emotional intelligence in the Arab environment in general, and in the Iraqi environment in particular, especially in the field of its impact on the development of accountants performance. Despite the increasing importance of this concept in improving the efficiency of workers in the financial and accounting fields, the research on this topic is still limited, leaving a clear research gap that calls for more applied and analytical studies to understand the nature of the relationship between emotional intelligence and accountant performance

Third: Research Problem

The contemporary business world is witnessing an increase in professional pressures and the complexity of financial operations, which makes the performance of accountants vulnerable to several factors beyond technical skills and academic knowledge, as the accountant's role is not limited to recording and analyzing financial statements only, but includes making accurate decisions under increasing time and organizational pressures, and interacting with customers and colleagues effectively.

Hence, the role of emotional intelligence in enhancing accountants' performance becomes clear. It can influence their ability to manage their emotions, communicate effectively, resolve conflicts, and demonstrate patience and self-motivation. This can positively impact the quality of accounting decisions and reports.

The research problem is the following key question: To what extent does emotional intelligence contribute to improving accountants' performance? Through the following sub-questions:

1. Do accountants in Iraq rely on emotional intelligence when performing their tasks?
2. Can the dimensions of emotional intelligence affect the performance of accountants in the Iraqi environment?

Fourth: Research Objectives

The main objective of the study is to clarify the impact of emotional intelligence on the performance of accountants by achieving the following sub-objectives:

1. Identify the extent to which accountants in Iraq rely on emotional intelligence when performing their job duties.
2. Analyze the impact of different emotional intelligence dimensions on the performance of accountants in the Iraqi accounting environment.

Importance studying:

The significance of the study can be divided into the following:

1. Scientific significance: The study contributes to expanding knowledge about the relationship between emotional intelligence and job performance among accountants, particularly in the Arab and Iraqi contexts. It also provides a conceptual framework that future researchers can leverage to study the impact of psychological and social factors on accounting performance. It also helps identify the dimensions of emotional intelligence that most influence accountants' efficiency.
2. Practical significance: The study enables financial and accounting institutions to design training programs to enhance emotional intelligence among accountants, which increases performance quality and reduces professional errors. The study also contributes to improving the work environment by enhancing communication, conflict resolution, and managing work stress. The study also provides practical recommendations on integrating emotional intelligence into human resources policies to enhance professional commitment and accounting standards among accountants.

Sixth: hypotheses

In light of the objective of the study, the researchers can test the following research hypotheses:

1. There is a moral correlation between the dimensions of emotional intelligence and the quality of accountants' performance.
2. There is a moral impact between the dimensions of emotional intelligence and the quality of the performance of accountants.

2. Materials and Methods

To achieve the objectives of the study, the study will be based on two methods:

1. **Theoretical method:** It is based on the deductive inductive method through the analytical study of references, conferences and research related to this study.
2. **Analytical method**: Analytical approach: This research relies on the analytical approach, as a Google Form questionnaire was distributed to a purposive sample consisting of accountants and auditors working in government institutions in order to demonstrate the impact of emotional intelligence on the performance of accountants.

Eighth: Organization of the study

To achieve the objectives of the study, the study was organized into the following:

1. General framework of the study
2. emotional intelligence and its role in enhancing individual and collective efficiency in work environments

3. The impact of emotional intelligence on improving the performance of accountants in the iraqi environment
   a. Field Study
   b. Findings, recommendations and future proposals

3. Result and Discussion

Emotional intelligence and its role in enhancing individual and collective efficiency in work environments

First: The Concept of Emotional Intelligence

In light of the rapid shifts in the business world, and with the increase in professional challenges and psychological pressures in work environments, the success of the individual is no longer dependent only on his mental abilities or technical knowledge, but extended to his ability to understand himself, manage his emotions, and interact effectively with others, In this sense, Emotional Intelligence has emerged as one of the modern concepts that is a critical factor in enhancing individual and collective performance within institutions, as it has become a key dimension of professional and organizational competence [10].

Returning to the history of emotional intelligence, the study of (Hassan,2016) indicates that this concept originated more than a hundred years ago as a distinct type of intelligence, and its development over the decades led to the emergence of three main trends to explain it, namely: as an innate and intuitive skill, or an acquired competence that can be developed by learning and experience, or a combination of innate skill and acquired competence. Emotional intelligence was considered one of the modern interpretative concepts of human behavior and professional performance, which made it receive wide attention in contemporary literature related to management and organizational psychology [11].

In the academic discussion of affective skills, Salovey and Mayer formulated a formal definition of emotional intelligence and defined it as a subdivision of social intelligence, which entails the capacity to monitor one own and others emotion, to differentiate one emotion not another, and to then apply this information to inform thought and action. Individuals who defend this conception argue that emotional intelligence incorporates a group of cognitive and affective ability that enables the individual to be aware, understand, and manage feelings consciousness, which can differentiate emotional intelligence as a block of traits of personality or other ability to think in general [12].

Nazaripour and Zakizadeh go further to outline emotional intelligence as a framework of skills that alleges to promote the proper assessment and expression of emotions in the self and others to provide control over emotional states and to utilize the affective processes in the stimulation, planning, and meeting life objectives [13], [14].

Based on these background definitions, the researchers are able to come up with a conclusion that emotional intelligence is a multidimensional concept that combines personal, social and affective skills thus making one better prepared to interpret oneself, manage their feelings and be able to relate well with others. The authors note that despite the different theoretical orientations, the general overall themes of the definitions are that the fundamental nature of emotional intelligence is the ability to see and use emotions and apply them effectively in the thinking and behavioral realms, which leads to professional and social adaptation.

Second: Emotional Intelligence Dimensions.

Emotional intelligence as a study is multidimensional because of the personality of the individual. Instead of perception as a single-skill (ability), researchers perceive it to be a system of abilities that helps in understanding the self and interacting effectively with the self and other people in terms of feelings. The dimensions comprise separate aspects that precondition the formation of a harmonious emotional personality that can adjust to the changes in the workplace [13].

One of the most far-reaching and well-known models of the analysis of emotional intelligence is the Goleman model (Goleman) addressing the study of management, organizational psychology and professional performance. Goleman built this model on the basis of Salovey and Mayer though they extended it to behavioural and applied issues that were relevant in the workplace. Goleman holds that emotional intelligence is not just the acknowledgment and the perceptions of the emotions, but it is also about successfully using the affect in enhancing individual as well as group performance. The size of the model is expounded as below [15]:

Self-Awareness

Self-awareness is the initial dimension of the model by Goleman as it classifies itself as the beginning point of understanding what people feel about themselves as it pertains to their behavior and choices. In this paradigm, it refers to the ability of an individual in cognitive abilities to identify emotions, their causative agents and their effects on behavior and professional performance. According to the model, employees who have an increased level of self-awareness will be in a better position to evaluate their strengths and weaknesses thus guiding their behavior in order to achieve their objectives efficiently. Self-awareness is further broken down into three subcomponents or (emotional awareness, accurate self-evaluation, and self-confidence) [16], [17].

Self-Regulation

According to Goleman model, self-regulation is the capacity of an individual to control the emotional reactions and have some control over the affective reactions to be able to remain calm and maintain composure in the situations that are stressful or challenging. The dimension is inclusive of the following traits: self-control, professional conscientiousness, adaptability, reliability and innovation. It is considered necessary in the workplace environments where emotional balancing and behaviour are required [18].

Self-Motivation

Under the Goleman theory, self-motivation is the inborn desire of a person to undertake a task without the need to be reinforced to achieve the goal. It is the inner drive that makes people continually practice what they are determined to do and passionate about taking part in even when people feel an urge or when they face difficulties. It comprises such aspects as commitment, initiative, optimism, and a persistent aim to accomplish something [19].

Empathy

Empathy is one of the main dimensions of the model outlined by Goleman that refers to the ability of a person to be able to understand the affective state of others and ability to discern the emotional and intellectual needs of individuals. Empathy does not just involve some level of appreciation of emotions but the skill to relate with others in a humanistic way. Some of the elements that are played in this dimension include the knowledge and development of others, knowledge on cultural differences and service orientation. Empathy plays a crucial role in building effective professional relationships, facilitating communication and resolving conflicts with colleagues as well as supporting them [8].

Social Skills

Lastly, social skills in the Goleman model is the integrative aspect of the model that collimates all the other previous elements, and it is simply the application of emotional intelligence which is pragmatic. They are a mirror of the level of skills a person has in creating a good relationship with other people, communicating, influencing, and managing to work as a team. These are the leadership, influence, conflict management, collaboration and communication capabilities. They cannot be done without in enhancing harmony in the workplace, and encouraging others to perform to their best ability [10].

The researchers substantiate the argument based on the model suggested above stating that emotional intelligence is a key factor of performance difference between different individuals and the difference in individual performance is utterly due to the five components of emotional intelligence. All these dimensions help to create a balance

between rationality and affect, thus contributing to increased conscious and responsible professional behavior.

Third: The Importance of Emotional Intelligence in the Work Environment

The articles by Doğru (2022) and Grobelny et al. (2021) reaffirm the critical importance of emotional intelligence in the workplace, as they show that it is able to improve an individual and overall (group) performance, as well as increase the efficiency of a given organization [3]. This importance can be described as the following:

1. Improving the Performance of the Person and the Profession.

Emotional intelligence provides a person with the ability to understand and manage their feelings in a positive way and, thus, enhance their ability to withstand the pressure of jobs and make more balanced decisions.

2. Enhancing Knowledgeable Interpersonal Relations and Management.

Emotional intelligence leads to the growth of advanced communicative skills making employees able to express thoughts and feelings clearly and sensitively as it helps them to understand their emotions by developing subtle emotional tension.

3. Favoring the Leadership and Decision-Making.

Leaders with high emotional intelligence have an impressive ability to inspire and manipulate people as they have exceptional knowledge of the emotions and needs of their followers. In this regard, leadership goes beyond the official power; it involves making people inspired and shaping a working environment, which is based on empathy and trust, and raising satisfaction and organizational commitment [5].

4. Dealing with Stress and Conflict.

Applying to the modern work setting, emotional intelligence is an essential asset in emotional emotion regulation and the reduction of stress. Through better emotional intelligence, employees are able to transform the stress into positive energy and deal with the conflict in an objective manner, thus stabilising the work environment and maintaining productivity in the workplace [7].

5. Enhancing the Quality of Organizational Performance and Decisions.

Emotional intelligence supplements decision-making process by including rational thinking along with emotional knowledge. Employees of such nature have an increased sensitivity to the general implications of their actions thus making better decisions and, therefore, better performance by the organization [10].

The scholars come to the conclusion that emotional intelligence is one of the central determinants in the place of work. It helps to strengthen the personal and group performance through the improvement of communication skills, expression of feelings, development of strong working relationships. In addition, emotional intelligence cannot be neglected as a prerequisite to grow effective leadership, enhance job satisfaction, and adapt to organizational pressures and challenges.

The impact of emotional intelligence on improving the performance of accountants in the Iraqi environment

First: Definition of the quality of accounting performance

The Study (Duff et al., 2020) defines the quality of accounting performance as "the tool that enables management to ensure, with a reasonable degree of confidence [12], that accounting departments, when providing their services and performing their duties, are committed to carrying out the work assigned to them in accordance with local and international accounting standards and rules, regulations and laws governing the activity. It also ensures that financial reports are prepared at the appropriate times, and that the characteristics of appropriateness are available in the accounting information provided." The study also pointed out that the quality of accountants' performance depends on many important things: "

1. Quality, through its financial and economic returns and costs, contributes to enhancing the efficiency of the company's economies and the national economy in general.

2. Quality is an effective control and implementation tool that enables management to identify strengths and weaknesses.
3. Quality provides accurate and valuable information to management that can be used to support operational and financial decisions in a way that enhances the effectiveness of administrative decisions.

Second: Factors affecting the development of accountants' performance

Developing the performance of accountants is seen as an integrated systemic process that aims to raise the efficiency of individuals working in the accounting field by improving professional knowledge, skills, and behaviors in line with technical developments and international practices in the business environment. The study (Morshed, 2022) in this regard indicated that the performance development system can be analyzed according to the model (inputs– processes – outputs – feedback) as follows:

Input

Inputs include all the human, material, and cognitive resources that constitute the starting point of the educational process. These inputs are led by qualified faculty members and the academic curricula and programs that form the scientific framework for the educational process. Inputs also include the educational environment, such as classrooms and laboratories, and the technological infrastructure that supports learning and practical training.

Operational processes

The operational processes represent the key internal heart of the accounting education system, and include the chain of operations and mechanisms through which the inputs are converted into value-added outputs. These operations include pedagogical practices and practices, integration of modern technologies like accounting simulation and e-learning, as well as field training programs that hone the ability to use the theoretical knowledge gained in practical work in a professional environment.

Outputs

The outputs are the human competencies which are scientifically eligible to practice the accounting work in an efficient and effective manner. Members of this group are graduates of accounting college and departments who have the capacity to prepare financial statements, analyze accounting information, and do economical decisions using appropriate and trustworthy information.

Feedback

Another key ingredient of maintaining the quality of accounting education is feedback. It is a system of evaluation to define how much the system has met its goals and how satisfied the stakeholders that include the professional bodies and employers are. Feedback assists in showing the strengths and weaknesses and track the development indicators in order to correct the deviation and enhance the inputs, processes and outputs.

In addition, the researchers understand that the performance of accountants can no longer be narrowed to the learning of technical skills or the learning of the professional standards, but also involves the application of cognitive, emotional and social skills that have been mentioned as the emotional intelligence of self-management and interaction with others. When an accountant is able to apply his mental elements in a challenging work set-up, and handle the work load with emotional control, he ends up being more competent in giving an overall performance which is bound with efficiency, precision and moral responsibility. Therefore, accounting performance development cannot be narrowed down to the element of constant education or training, but also on the cultivation of cognitive, emotional, and social potential of accountants.

Third: The Emotional Intelligence to enhance Performance of Accountants.

One of the key elements of improving the performance of accountants in the new workplace environment is emotional intelligence. It is not limited to technical ability, but develops human and social capabilities to assist effective professional practice. The highly emotionally intelligent accountant will be in a better position to deal with work stress and

overcome complex situations flexibly and in a graceful manner thus contributing positively towards the quality of financial business reports and the validity of the accounting findings [13].

Emotional intelligence also will help in communicating better between the accountant and his peers, managers and clients. This promotes a team approach to the work environment based on trust and empathy therefore enhancing the effectiveness of making financial decisions. Additionally, an accountant, who has the ability to think and perceive the emotions of fellow people, is more effective in fixing professional disagreements and working with multidisciplinary teams [16].

The EI is also a decisive element in enhancing overall account performances through job satisfaction and professional errors and premium commitment to the profession and professional responsibility among accountants [18]. The researchers therefore assume that it is a strategic requirement to incorporate emotional-intelligence training programs to the human-resources development system in the accounting offices to enable innovativeness and sustainability in professional performance.

Field Study:

First: The Objectives of Field Study

The direct goal of researchers who conduct the field study is to isolate the existing patterns and perspectives of the study sample related to the influence of the emotional intelligence on the improvement of the performance of accountants.

Second – Study Sample

The research sample was purposive and was constituted by accountants and auditors working in government facilities.

Third: Managing the survey list

The researchers prepared and managed the survey list electronically using Google Forms, with the aim of facilitating its access to the study sample members and ensuring the speed and accuracy of data collection. The questionnaire was distributed to accountants and auditors working in the fields of accounting and auditing after ensuring the validity and credibility of the tool. The number of correct answers reached (210), which were approved for statistical analysis with the aim of testing the study hypotheses and achieving its objectives.

Fourth: Method of data collection and survey list design

In collecting data and drafting the survey list, the researchers relied on two methods:

Method 1: Personal interview: The researchers conducted a number of personal interviews with some of the vocabulary of the study sample to identify their opinions and discuss them on matters that were not clarified by the survey.

Method 2: Survey List: The survey list questions were formulated in a simple manner and can be easily understood by the respondents. The questions came to cover the theoretical aspects of this study. The survey list includes:

1. **Personal data about the respondent:** In order to clarify the experience and qualification of the respondent and determine the degree of reliance on his answer.
2. **A set of graded questions:** The respondent chooses a five-point answer as a basis for using the **five-point graded Likert scale**, and weights were given to the graded questions as follows:

Table 1. Respondent Qualification and Five-Point Likert Scale Assessment

Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Five marks	Four rungs.	Three grades	Two grades	One notch

In light of the above, the researchers divided the survey list into the following sections:

1. **Section I:** This section aims to identify the impact of emotional intelligence on the performance of accountants as an independent variable in the study.
2. **Section Two:** This section aims to identify the quality indicators of accountants' performance as a dependent variable in the study.

Fifth: Statistical methods used in testing research hypotheses

The researchers used Google Forms, where the questionnaire forms were distributed to the sample. The completed forms were received, and the statistical program spss was used for statistical analyses, and within this framework the following methods were used:

a. **Validity and Reliability Test (Alpha Cronbach):** This analysis aims to ascertain the degree of stability and validity of the survey list.
b. **Second: Descriptive Statistics:** The researchers prepared the descriptive statistics of the variables of the study. The descriptive statistics include (arithmetic mean – standard deviation – relative importance) to determine the characteristics, characteristics and trends of the study sample towards the hypotheses of the study.
c. **Third: Pearson Correlation Matrix:** To measure the strength and direction of the relationship between the dimensions and variables of the study.
d. **Fourth: Multiple Linear Regression:** It is one of the statistical methods used to analyze the relationship between a dependent variable (Dependent Variable) and several independent variables at the same time, with the aim of knowing the impact of each independent variable on the dependent variable and explaining the change in it.
e. **Fifth: T-test analysis and One Way ANOVA analysis:** To determine the extent of differences in the characterization responses to the variables, their morale according to the demographic variables.

Sixth: Statistical Analysis of the Questionnaire Items

Relative Distribution of Respondents' Personal Data, In light of the responses obtained, the researchers was able to describe the characteristics of the study sample according to the following table:

Table 2. Description of the Study Sample

	The surveyed of the	Responses	% Ratio
Type	Accountants	175	83.33%
	Auditors	35	16.66%
Total		210	%100
years of experience	Less than 5 years	78	37%
	6-10 years	59	28%
	11 years and over	73	35%
	Total Collect	210	100%

Stability and honesty score (Alpha Cronbach) for the survey list as a whole:

The reliability and validity of the survey list as a whole can be measured as the tool used to measure and analyze the results, using the Cronbach Alpha coefficient, which is shown in the following table.

Table 3. Reliability and Validity of the Questionnaire

Item Category	Number of Questions	Reliability Coefficient (Cronbach's Alpha)	Construct Validity Coefficient
Independent Variable	13	0.796	0.892
Dependent Variable	5	0.753	0.867

Total Questionnaire	**18**	**0.774**	**0.879**

From the SPSS output results

It is clear from the previous table that the stability coefficient (Alpha Cronbach) for each of the study variables is greater than (0.5), which indicates the stability of the statements for each of these variables.

Seventh : Statistical Analysis of Assumptions:

A. Descriptive Analysis:

Descriptive Analysis of the Independent Variable (Emotional Intelligence): The researchers presents the descriptive results of respondents' opinions regarding the questions related to the independent variable, emotional intelligence.

Table 4. Descriptive Statistics of Emotional Intelligence

No.	Statements	Mean	Standard Deviation	Importance Rank
Self-Awareness				
1	I believe that personal situations and emotions directly affect the quality of accountants' performance in the workplace.	**4.49**	**0.792**	**8**
2	I see that an accountant's ability to identify their strengths and weaknesses contributes to developing and improving their professional performance.	**4.42**	**0.755**	**11**
Self-Regulation				
3	I believe that an accountant's ability to control emotions and regulate behavior helps improve performance quality when facing mistakes or work pressure.	**3.80**	**0.894**	**13**
4	I think that an accountant's flexibility in adapting to sudden changes in laws or financial regulations enhances the efficiency and quality of their professional performance.	**4.56**	**0.608**	**3**
5	I believe that calmness and emotional stability contribute to achieving distinguished and consistent professional performance.	**4.51**	**0.611**	**7**
Self-Motivation				
6	I see that an accountant's internal motivation contributes to achieving accuracy and perfection in performing accounting tasks even without external incentives.	**4.56**	**0.556**	**2**
7	I believe that an accountant's ability to overcome feelings of frustration and professional routine helps maintain the quality of job performance.	**4.47**	**0.549**	**9**
8	I see that self-motivation and the desire for achievement are key factors in improving the quality of accounting performance.	**4.53**	**0.567**	**5**
Empathy				
9	I believe that an accountant's ability to interact positively with colleagues and understand their emotions enhances	**4.41**	**0.569**	**12**

	cooperation and performance quality in the workplace.			
10	I see that understanding the pressures faced by others positively reflects on teamwork efficiency and professional performance quality.	**4.46**	**0.601**	**10**
Social Skills				
11	I see that an accountant's ability to communicate effectively and clearly with colleagues and management contributes to improving professional performance quality.	**4.52**	**0.576**	**6**
12	I believe that an accountant's ability to manage professional conflicts with a spirit of teamwork and cooperation helps create a positive and productive work environment.	**4.55**	**0.565**	**4**
13	I see that building professional relationships based on trust and mutual respect contributes to enhancing the overall quality of performance in the accounting profession.	**4.68**	**0.530**	**1**
	Average	**4.45**	**0.628**	**—**

From the SPSS output results

It is clear from the previous table that the average of all statements is greater than (3), and this indicates that there is a general trend towards agreeing on the **importance of emotional intelligence in the performance of accountants**, with an arithmetic average of (4.55). It is also noted that the standard deviation of all statements is less than one, and this indicates a decrease in dispersion in the sample responses to these statements.

Descriptive analysis of the dependent variable (quality indicators of accountants' performance):

The researchers reviews the results of describing opinions about the questions related to the dependent variable (quality indicators of accountants' performance)

Table 5. Descriptive Statistics of the Indicators of Accountants' Performance Quality

No.	Statements	Mean	Standard Deviation	Importance Rank
1	Performing accounting tasks with accuracy and attention to detail.	4.65	**0.548**	**1**
2	Compliance with accounting standards and regulations.	4.33	**0.668**	**3**
3	Completing assigned tasks efficiently, effectively, and on time.	4.29	**0.657**	**4**
4	Adherence to professional ethics and transparency in preparing financial reports.	3.99	**0.992**	**5**
5	Effective collaboration with colleagues and management to improve the quality of accounting work.	4.35	**0.737**	**2**
	Average	**4.32**	**0.720**	**—**

From the SPSS output results

It is clear from the previous table that the average of all statements is greater than (3), and this indicates that there is a general trend towards approving the **quality of the accountants' performance indicators,** with an arithmetic average of (4.32). It is also noted

that the standard deviation of all statements is less than one, and this indicates a decrease in dispersion in the sample responses to these statements.

First Hypothesis Test

The researchers reviews the results of the second hypothesis test (**H0₂**), which states that "**there is** a significant **correlation between** the **dimensions of emotional intelligence and the quality of the performance of accountants.**"

This method of multiple linear regression analysis has been used, in order to measure the impact of emotional intelligence on the performance of accountants, through the application of the correlation matrix, to identify the existence of a relationship between the independent variable and the dependent, so that the simple linear regression model can be applied.

Table 8. Pearson Correlation Matrix to Determine the Degree of Correlation Between the Dimensions of Emotional Intelligence and Accountants' Performance

Dimensions	Self-Awareness	Self-Regulation	Self-Motivation	Empathy	Social Skills	Accountants' Performance
Self-Awareness	1					
Self-Regulation	0.346**	1				
Self-Motivation	0.319**	0.523**	1			
Empathy	0.318**	0.483**	0.569**	1		
Social Skills	0.355**	0.530**	0.592**	0.400**	1	
Accountants' Performance	0.349**	0.570**	0.496**	0.529**	0.445**	1

Source: SPSS Output Results

It is clear from the previous table that there is a positive (direct) moral correlation between the independent variable and the dependent variable, and therefore the nihilistic hypothesis is rejected, and the alternative hypothesis is accepted, "There **is** a moral **correlation between** the **dimensions of emotional intelligence and the quality of accountants ' performance.**"

Hypothesis Test 2

The researchers reviews the results of the second hypothesis test (H0₂), which states that "**there is a moral impact between the dimensions of emotional intelligence and the quality of the performance of accountants**"

The variables of this hypothesis are as follows: -

1. **Independent variable (X):** Dimensions of emotional intelligence (self-awareness - self-regulation - self-motivation– empathy – social skills)
2. **Dependent variable (Y):** Accountants' performance

   As a result of the existence of a relationship between the independent variable and the dependent, the multiple linear regression model can be applied to determine the relationship between the dimensions of emotional intelligence and the performance of accountants.

Table 9. Application of the Multiple Linear Regression Model to Determine the Effect of Emotional Intelligence Dimensions on Accountants' Performance

Independent Variables	Estimated Coefficients (B)	T-Test Value	Significance Level	F-Test Value	Significance Level	R^2
Regression Constant	0.648	2.028	0.044			
Self-Awareness	0.169	2.619	0.000	29.737	0.000	44%
Self-Regulation	0.328	4.519	0.000			
Self-Motivation	0.117	2.455	0.000			

Empathy	0.235	3.653	0.000
Social Skills	0.185	2.073	0.000

Significant at a significance level less than (0.05)
Source: SPSS Output Results

It is clear from the previous table that:

1. **Determination coefficient:** Which indicates that the independent variables explain (44%) of the dependent variable "**accountants' performance**", and the rest (56%) may be due to random error in the equation or perhaps for not including other independent variables that were supposed to be included in the model.
2. **Testing the significance of the quality of matching the regression model:** To test the significance of the variables of the model as a whole, the (F Test) was used, as the value of the (F Test) is (29.737), which is significant at a level less than (0.05), which indicates the impact of independent variables on the dependent variable.
3. **Testing the significance of the independent variable:** Using the T Test, it is clear that the independent variables in the multiple linear regression model (self-awareness - self-regulation - self-motivation– empathy – social skills) have a significant impact on the performance of accountants at a level of significance (0.05).

4. Conclusion

First: Results of study

a. There is a moral correlation between the dimensions of emotional intelligence and the quality of the accountants' performance, which means that the high level of emotional intelligence of the accountant is reflected positively on his professional competence and the quality of his work outputs.
b. There is a moral impact between the dimensions of emotional intelligence and the quality of accountants' performance. This is explained by the fact that accountants with high levels of emotional intelligence are better able to control their emotions, adapt to work pressures, and communicate effectively with colleagues and customers, which positively reflects on the accuracy and quality of their accounting work.

Second: Recommendations of the study

a. The study recommends the inclusion of emotional intelligence concepts and skills in educational curricula in colleges of commerce and vocational training programs for accountants, given its clear impact on improving the quality of professional performance and the ability to make sound decisions.
b. The study recommends that accounting institutions organize training programs and professional development courses aimed at developing self-awareness skills, controlling emotions, empathy, and teamwork, in a way that contributes to enhancing the efficiency and performance of accountants in the work environment.
c. The study recommends that HR departments take into account indicators of emotional intelligence when evaluating the performance of accountants or nominating them for supervisory positions, given the role of these skills in building effective business relationships and achieving the quality of accounting outputs.
d. The study recommends the need to create a work environment that encourages positive communication and cooperation between accountants, which enhances the level of job satisfaction and self-motivation, and is reflected in the quality of overall performance.

Third: Future Research

When the researchers deals with all topics related to emotional intelligence, so please search in the future for the following topics:

a. The impact of emotional intelligence as an intermediate variable in the relationship between job satisfaction and the quality of accountants' performance.
b. The role of emotional intelligence in enhancing the ability of accountants to adapt to digital transformation and modern technologies in accounting.
c. Comparative study of the impact of emotional intelligence on the performance of accountants in government and private sectors.
d. The impact of emotional intelligence training programs on improving the quality of accountants' performance in the work environment.
e. The relationship between emotional intelligence and the level of commitment to professional ethics among accountants.
f. The impact of emotional intelligence on the efficiency of external auditors in detecting errors and financial fraud.

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