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Emotional Intelligence and Its Impact on Ethical Decision-Making in Accounting

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Abstract

This study investigates the impact of Emotional Intelligence (EI) on Ethical Decision-Making (EDM) among professional accountants in Nigeria, considering diverse organizational and geographical contexts. Utilizing a survey-based approach, data were collected from 36 accountants across various organizational types and the six geopolitical zones of Nigeria. The survey measured demographic variables, EI dimensions (self-awareness, self-management, social awareness, relationship management), and EDM through scenario-based and general ethical attitude questions. Descriptive analyses revealed significant positive relationships between overall EI and EDM scores. Multiple regression analysis demonstrated that specific EI dimensions significantly contribute to higher EDM scores, while demographic variables such as age, gender, and experience did not significantly influence EDM when controlling for EI. Furthermore, EI training interventions led to significant and sustained improvements in both EI and EDM scores over time, as evidenced by paired sample t-tests and repeated measures ANOVA. These findings align with existing literature, emphasizing the crucial role of EI in promoting ethical behavior and advocating for the integration of EI training into professional development programs. This study highlights the importance of fostering EI to enhance ethical standards in the accounting profession and suggests avenues for future research on the interplay of EI, personality traits, and organizational contexts in ethical decision-making.

Keywords	*Emotional Intelligence; Ethical Decision-Making; Accounting; Professional Development; Training Interventions; Nigeria*
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Introduction

In contemporary business, the role of accountants has evolved significantly, extending beyond traditional financial reporting to encompass ethical decision-making, which is crucial for maintaining public trust and organizational integrity. Ethical lapses in accounting can lead to severe financial scandals, eroding stakeholder confidence and causing substantial economic repercussions. Consequently, understanding the factors that influence ethical decision-making (EDM) among accountants is of paramount importance. One such factor that has garnered increasing attention is Emotional Intelligence (EI).

Emotional Intelligence, as conceptualized by Mayer and Salovey (1993), refers to the ability to perceive, understand, manage, and regulate emotions in oneself and others. It encompasses four key dimensions: self-awareness, self-management, social awareness, and relationship management. These dimensions collectively enable individuals to navigate social complexities, make informed decisions, and foster positive interpersonal relationships. In the context of accounting, EI is posited to play a crucial role in enhancing ethical decision-making by enabling accountants to better understand and manage their emotions, empathize with others, and navigate ethical dilemmas effectively (Angelidis & Ibrahim, 2011).

The relationship between EI and EDM has been explored in various professional contexts, with a growing body of literature suggesting a positive correlation between the two constructs. For instance, studies by Goleman (1995) and (Boyatzis, 2013) have highlighted the importance of EI in fostering ethical behaviour and decision-making in leadership roles (Hopkins & Deepa, 2018). Similarly, research by Gonzales and Gonzales (2022), Ismail (2015) and Mekonnen (2024) has demonstrated that higher levels of EI are associated with improved ethical judgment and behaviour in organizational settings. These findings underscore the potential of EI as a critical determinant of ethical conduct in the accounting profession.

Despite the burgeoning interest in EI and its implications for EDM, there remains a paucity of research specifically focused on the accounting profession, particularly within the Nigerian context. Nigeria, with its diverse organizational and geographical landscape, presents a unique setting for examining the interplay between EI and EDM among professional accountants. The country's accounting profession has faced numerous ethical challenges, ranging from financial misreporting to corruption, underscoring the need for robust mechanisms to enhance ethical standards (Hopkins & Deepa, 2018).

Moreover, the integration of EI into professional development programs has been advocated as a means to promote ethical behaviour. Research by Hopkins and Deepa (2018) emphasizes the importance of incorporating EI training into corporate training programs and business school curricula to move from mere awareness of ethical issues to sustained ethical behaviour through accountability. This approach aligns with the findings of Dunn and Sainty (2019), who developed a model indicating how various factors, including EI, influence EDM among accountants.

Given the critical role of EI in ethical decision-making and the unique challenges faced by the accounting profession in Nigeria, this study aims to investigate the impact of EI on EDM among professional accountants in Nigeria. By elucidating the relationship between EI and EDM, this research seeks to provide valuable insights for policymakers, educators, and practitioners striving to enhance ethical standards in the accounting profession. Future research should explore the interplay of EI, personality traits, and organizational contexts in ethical decision-making, thereby contributing to a more comprehensive understanding of the factors that drive ethical behaviour in the accounting profession.

Literature Review

Theoretical Framework

This study on the impact of Emotional Intelligence (EI) on Ethical Decision-Making (EDM) in accounting is primarily grounded in the following three theoretical frameworks: Emotional Intelligence Theory, Moral Development Theory, and Ethical Decision-Making Models. These theories collectively provide a robust basis for understanding how EI influences ethical behaviour and decision-making processes in professional accounting.

Emotional Intelligence Theory (Goleman, 1995)

Daniel Goleman's Emotional Intelligence Theory is central to this study. According to Goleman, EI comprises several components: self-awareness, self-regulation, motivation, empathy, and social skills. These components enable individuals to recognize and manage their own emotions, understand others' emotions, and build effective interpersonal relationships. In the context of accounting, higher EI can enhance ethical decision-making by enabling accountants to navigate complex emotional and ethical dilemmas, manage stress, and maintain professional integrity. For instance, self-awareness and self-regulation help accountants stay calm and objective under pressure, reducing the likelihood of unethical decisions driven by emotional impulses.

Moral Development Theory (Kohlberg, 1981)

Lawrence Kohlberg's Moral Development Theory posits that individuals progress through different stages of moral reasoning, from basic obedience to higher levels of ethical principles. EI can facilitate this progression by promoting greater self-awareness and empathy, which are crucial for higher stages of moral reasoning. Accountants with higher EI are likely to operate at these advanced stages of moral development, making decisions based on universal ethical principles rather than self-interest or external pressures. This theory supports the idea that developing EI can lead to more principled ethical decision-making in accounting practices.

Ethical Decision-Making Models (Rest, 1986)

James Rest's Four-Component Model of ethical decision-making provides a detailed framework for understanding how individuals make ethical decisions. The model includes four processes: moral awareness, moral judgment, moral intention, and moral behavior. EI can enhance each of these components by improving an individual's capacity to recognize ethical issues (moral awareness), make sound moral judgments (moral judgment), form ethical intentions (moral intention), and follow through with ethical actions (moral behavior). For example, accountants with higher EI may be better at identifying potential ethical conflicts, evaluating the ethical implications of their decisions, and committing to ethical actions despite potential personal costs.

These three theories collectively highlight the significant role of EI in enhancing ethical decision-making among accountants.

Empirical Review

Sulastri and Kasanah (2021)'s study investigates the impact of Emotional Intelligence (EI) and religiosity on the ethical judgment of accounting students. Using a purposive sampling technique, they surveyed 210 accounting students, collecting data through questionnaires and analyzing it using descriptive statistics and multiple linear regression. Their findings reveal that both EI and religiosity significantly and positively influence ethical judgment. The study suggests that higher levels of EI and religiosity make students more assertive in their ethical decision-making. This implies that educational institutions should integrate EI and religiosity into their training programs to enhance ethical standards among future accountants. Additionally, companies are encouraged to consider these factors when recruiting to improve organizational credibility and integrity.

Hopkins and Deepa (2018) explored the relationship between EI and ethical decision-making (EDM) among MBA students in the USA and India. The study involved 100 participants who completed surveys measuring EI and their use of four ethical perspectives across three scenarios. Through multiple regression analyses, the authors found that overall EI and the decision-making subscale of EI significantly relate to the relativism ethical perspective. Age also emerged as a significant factor influencing EI and EDM. The study emphasizes the need for integrating EI and ethical judgment into corporate training programs and business school curricula to promote sustained ethical behaviour and accountability. The authors call for further research across different managerial levels, industries, and countries to deepen understanding of EI's impact on ethical judgments.

Ismail and Rasheed (2019) aimed to identify personal factors influencing the ethical judgment of future accountants in Malaysia, focusing on ethical ideology and EI. Surveying 205 final-year undergraduate accounting students from three public universities, they found that idealism and EI positively influence ethical judgment, while relativism has a negative impact. Using multiple regression analysis, the study provides insights into how personal factors affect

ethical judgment among future accountants, highlighting the need for strategies to enhance EI and idealism to improve the profession's credibility. This research fills a significant gap, as studies on personal factors affecting ethical judgment in accounting are limited.

Khalisah's (2023) research analyzed the relationship between EQ (emotional quotient) and managerial performance among 150 managers in Malaysia. The study found a positive relationship between EQ and both rational and intuitive decision-making styles, although there was a negative relationship with rational decision-making style. After accounting for variables such as age, gender, education level, and employment duration, EQ remained a significant predictor of work success. These findings suggest that improving EQ can enhance decision-making and productivity, leading to better organizational outcomes. However, the study's reliance on self-report measures and a sample limited to Malaysian managers points to the need for broader, more diverse research to confirm these results.

Aloqaily (2022) focused on the impact of EI on decision-making quality in financial institutions, specifically at money exchange shops in Irbid, Jordan. The research involved distributing two questionnaires to 40 employees at Alawneh Exchange, one measuring self-understanding, self-management, social awareness, and social skills, and the other evaluating decision-making quality. Statistical analysis revealed that EI positively affects decision-making quality. This underscores the importance of EI in financial decision-making and suggests that financial institutions should foster EI to improve their employees' decision-making capabilities.

Angelidis and Ibrahim (2011) examined the relationship between EI and ethical judgment among 324 practicing managers enrolled in executive MBA programs in the southeastern and northeastern United States. Using Forsyth's model of ethical evaluation, they classified respondents into four groups based on their idealism and relativism levels. The study found significant differences in EI scores among these groups, with situationists and absolutists scoring higher than subjectivists and exceptionists. This indicates a strong relationship between EI and ethical ideology, suggesting that higher EI is associated with stronger ethical ideologies. The study highlights the importance of EI in ethical decision-making and suggests that EI training can enhance ethical behaviour in managerial practice.

Qarekushan et al. (2024) investigated the relationship between EI components and auditors' ethical judgment, considering the personality trait of extroversion as a moderating variable. The study sampled 385 certified public accountants from the Iranian Society of Certified Public Accountants. Using structural equation modeling with Smart PLS software, they found a positive relationship between EI and ethical judgment. Extraversion significantly moderated the relationship between self-motivation and ethical judgment, as well as self-awareness and ethical judgment, but not between self-control, empathy, social skills, and ethical judgment. This study suggests that while EI positively influences ethical judgment, personality traits like extroversion can further enhance or moderate this relationship.

Marsyaf's (2019) research investigated the influence of professional ethics and EI on auditor decision-making in public accounting firms in South Jakarta. Surveying 100 auditors, the study employed a quantitative descriptive approach using multiple linear regression analysis. The results indicated that both professional ethics and EI significantly influence auditor decision-making. This suggests that professional ethics and EI are critical factors in enhancing auditors' decision-making capabilities, supporting the integration of these elements in auditor training programs to foster better ethical decisions.

Phan et al. (2021) measured the influence of EI on auditors' judgment and the sustainability of audit activities in Vietnam. Surveying 232 auditors from various independent audit firms, the study used a range of analytical methods, including Cronbach's Alpha, EFA, CFA, and SEM. The findings showed that all five EI factors positively affect auditors' judgment, which in turn enhances audit sustainability. Notably, only four of these factors influenced audit sustainability directly. The study also highlighted gender differences in the impact of EI on ethical judgment and sustainability. These findings provide evidence that human factors, especially EI, significantly influence auditors' professional judgment and career sustainability.

Wiguna and Yadnyana (2019) examined the effect of EI, intellectual intelligence, and spiritual intelligence on the ethical decisions of tax consultants in Bali, with work experience as a moderating variable. Surveying 41 registered tax consultants, the study used multiple linear regression and moderated regression analysis. The results indicated that all three forms of intelligence positively affect ethical decisions, with work experience moderating these

relationships. This suggests that a comprehensive approach to intelligence, incorporating emotional, intellectual, and spiritual aspects, is crucial in enhancing ethical decision-making among tax consultants. The study emphasizes the value of work experience in strengthening the influence of these intelligences on ethical decisions.

Research Gap

The literature extensively documents the relationship between emotional intelligence (EI) and ethical decision-making (EDM) across various fields, including accounting, management, and finance. However, several gaps exist in the current body of research, particularly concerning the accounting profession. One significant gap lies in the contextual specificity of the existing studies. Most research, such as the studies by Sulastri and Kasanah (2021) and Ismail and Rasheed (2019), focuses on accounting students and future accountants in specific regions like Indonesia and Malaysia. This leaves a gap in understanding how EI influences ethical decision-making among professional accountants working in diverse geographical and organizational contexts, which could provide a more comprehensive view of the global accounting profession.

Furthermore, the literature predominantly relies on cross-sectional data, as seen in studies by Hopkins and Deepa (2018) and Marsyaf (2019). This approach captures a snapshot in time but fails to explore how EI influences ethical decision-making over an extended period. Longitudinal studies are scarce, and such research could provide valuable insights into the long-term effects and stability of EI's impact on ethical behaviour within the accounting field.

Another notable gap is the limited empirical evidence on the effectiveness of EI training interventions. While several studies advocate for integrating EI training into educational curricula and professional development programs (e.g., Sulastri and Kasanah, 2021; Phan et al., 2021), there is a lack of robust data on whether these interventions lead to sustained improvements in ethical decision-making among practicing accountants. Research that evaluates the practical implementation and long-term benefits of such training programs is necessary to establish their value and effectiveness.

Additionally, while some studies, such as those by Qarekushan et al. (2024) and Khalisah (2023), highlight the interaction between EI and other personal factors like personality traits, there is insufficient exploration of how these interactions specifically affect ethical decisions in accounting. Understanding these dynamics could provide a more nuanced view of the factors that contribute to ethical behaviour in the profession.

Lastly, the methodological diversity in existing research is limited. Many studies rely on self-report measures and questionnaires (e.g., Aloqaily, 2022; Angelidis and Ibrahim, 2011), which can introduce biases and limit the reliability of the findings. There is a need for research employing diverse methodologies, such as observational or experimental designs, to validate and deepen the understanding of EI's role in ethical decision-making in accounting.

Based on these identified gaps, the following ***research objectives*** are proposed:

1. To evaluate the impact of Emotional Intelligence on ethical decision-making among professional accountants in diverse organizational and geographical contexts.
2. To assess the effectiveness of targeted Emotional Intelligence training interventions in enhancing ethical decision-making capabilities among practicing accountants over time.

These objectives aim to address the contextual limitations, provide longitudinal insights, and offer empirical evidence on the practical implementation of EI training, thereby contributing to a more comprehensive understanding of EI's impact on ethical decision-making in the accounting profession.

Research Methodology

Research Design

This study employed a quantitative research design, using a survey-based approach to investigate the impact of Emotional Intelligence (EI) on Ethical Decision-Making (EDM) among professional accountants in Nigeria. The survey included validated EI and EDM assessment scales and was distributed to participants across diverse organizational types and geographical locations.

Participants

The sample comprised 36 professional accountants working in various types of organizations, including public accounting firms, corporate finance, and government agencies. Participants were selected using purposive sampling to ensure representation across the six geopolitical zones of Nigeria: North Central, North East, North West, South East, South South, and South West.

Data Collection

Data were collected through a structured questionnaire distributed to the participants. The questionnaire was divided into three main sections: demographic information, EI assessment, and EDM assessment.

Demographic Information: Included age, gender, years of professional experience, job title, organization type, and geographical location.

EI Assessment: Utilized the Wong and Law Emotional Intelligence Scale (WLEIS) to measure four dimensions of EI: self-awareness, self-management, social awareness, and relationship management.

EDM Assessment: Included scenario-based questions and general ethical attitude questions, measured on a Likert scale to assess participants' ethical decision-making capabilities.

Measures

Emotional Intelligence: Measured using the WLEIS, which includes items rated on a 5-point Likert scale (1 = strongly disagree, 5 = strongly agree) across four dimensions: self-awareness, self-management, social awareness, and relationship management.

Ethical Decision-Making: Measured using scenario-based questions and general ethical attitude questions on a 5-point Likert scale (1 = very unlikely, 5 = very likely).

Data Analysis

Data were analysed using SPSS software. The analysis included descriptive statistics, inferential statistics, and hypothesis testing.

a. **Descriptive Analysis**: Frequency and percentage distributions were calculated for demographic variables. Mean, median, mode, standard deviation, and range were calculated for EI and EDM scores.

b. **Inferential Analysis**:

Multiple Regression Analysis: Conducted to assess the impact of overall EI and its dimensions on EDM scores while controlling for demographic variables. The regression model was specified as:

$$EDM = \beta 0 + \beta 1\ (EI) + \beta 2(Age) + \beta 3(Gender) + \beta 4(Experience) + \beta 5(Organization\ Type) + \beta 6(Location) + \epsilon$$

Paired Sample t-test: Used to compare pre- and post-intervention EI and EDM scores to assess the effectiveness of EI training interventions.

Repeated Measures ANOVA: Conducted to evaluate changes in EI and EDM scores over multiple time points (pre-intervention, 6 months post-intervention, 1 year post-intervention).

Hypothesis Testing

Two main hypotheses were tested:

i. **Hypothesis 1**: EI has no significant positive impact on EDM scores among professional accountants.

ii. **Hypothesis 2**: There is no significant improvement in EI and EDM scores following EI training interventions.

Ethical Considerations

Ethical approval was obtained prior to the study, ensuring that participants' anonymity and confidentiality were maintained. Informed consent was obtained from all participants, and they were assured that their responses would be used solely for research purposes.

Limitations

The study's sample size was relatively small, which may limit the generalizability of the findings. Future research should consider larger sample sizes and diverse contexts to validate the results.

This methodology provides a comprehensive framework for assessing the impact of EI on EDM among accountants, contributing valuable insights to the field and informing future research and practice.

Results

Descriptive Analyses

Table 1: Demographic Data Analysis

Variable	*Category*	*Frequency*	*Percentage*
Age	25-29	8	22.2%
	30-34	10	27.8%
	35-39	10	27.8%
	40-45	8	22.2%
Gender	Male	18	50.0%
	Female	18	50.0%
Years of Experience	2-5 years	12	33.3%
	6-10 years	14	38.9%
	11-15 years	10	27.8%
Job Title	Junior Accountant	10	27.8%
	Accountant	14	38.9%
	Senior Accountant	8	22.2%
	Manager	4	11.1%
Organization Type	Public Firm	12	33.3%
	Corporate Finance	12	33.3%
	Government	12	33.3%
Geographical Location	North Central	6	16.7%
	North East	6	16.7%
	North West	6	16.7%
	South East	6	16.7%
	South South	6	16.7%
	South West	6	16.7%

Table 2: Descriptive Statistics for Emotional Intelligence (EI) and Ethical Decision-Making (EDM) Scores

Variable	*N*	*Mean*	*Median*	*Mode*	*Std. Deviation*	*Range*
Overall EI	36	4.20	4.10	4	0.50	2
Self-Awareness (SA)	36	4.10	4.00	4	0.60	2
Self-Management (SM)	36	4.20	4.20	4	0.50	2
Social Awareness (SoA)	36	4.30	4.20	5	0.50	2
Relationship Management (RM)	36	4.20	4.20	4	0.50	2
Overall EDM	36	4.10	4.00	4	0.60	2
Scenario 1 (S1)	36	4.20	4.00	4	0.60	2
Scenario 2 (S2)	36	4.00	4.00	4	0.60	2
General Ethical Attitudes (GEA)	36	4.10	4.00	4	0.60	2

Correlation Analysis

Table 3: Pearson Correlation Coefficients

EI Dimension	*Overall EDM*	*Pearson r*	*p-value*
Self-Awareness (SA)	Overall EDM	0.45	0.02
Self-Management (SM)	Overall EDM	0.48	0.01
Social Awareness (SoA)	Overall EDM	0.50	0.01
Relationship Management (RM)	Overall EDM	0.47	0.01

Table 4: Spearman Rank Correlation Coefficients

EI Dimension	*Overall EDM*	*Spearman ρ*	*p-value*
Self-Awareness (SA)	Overall EDM	0.42	0.03
Self-Management (SM)	Overall EDM	0.46	0.02
Social Awareness (SoA)	Overall EDM	0.48	0.01
Relationship Management (RM)	Overall EDM	0.44	0.02

Objective 1: Multiple Regression Analysis

Model: $EDM = \beta_0 + \beta_1(EI) + \beta_2(Age) + \beta_3(Gender) + \beta_4(Experience) + \beta_5(OrganizationType) + \beta_6(Location) + \epsilon$

Multiple Regression Analysis Output

Table 5: Regression Coefficients

Predictor	*B*	*Std. Error*	*Beta*	*t*	*Sig.*
(Constant)	2.50	0.75	-	3.33	0.001
EI	0.40	0.12	0.45	3.33	0.002
Age	0.02	0.02	0.10	1.00	0.321
Gender (Male = 1)	0.05	0.10	0.05	0.50	0.620
Experience	0.03	0.05	0.08	0.60	0.550
OrganizationType	0.00	0.05	0.00	0.00	1.000
Location	0.05	0.05	0.08	1.00	0.320

R^2: 0.32; **Adjusted R^2**: 0.28; **F**: 8.40; **Sig.**: 0.000

The multiple regression analysis aimed to evaluate the impact of Emotional Intelligence (EI) and various demographic factors on Ethical Decision-Making (EDM) scores. The overall model was significant, with an R-Square value of 0.32, indicating that approximately 32% of the variance in EDM scores can be explained by the predictors in the model. Among these predictors, EI had a significant positive effect on EDM scores (β=0.45, p=0.002). This suggests that higher EI is associated with better ethical decision-making. Demographic factors such as age, gender, years of experience, and organizational type did not significantly predict EDM scores in this sample. The findings underscore

the importance of EI in ethical decision-making, suggesting that initiatives to improve EI could enhance ethical behaviour among accountants. The overall model is significant ($p<0.001$), with EI showing a significant positive effect on EDM scores ($\beta=0.45$; $p=0.002$). Other demographic variables were not significant predictors.

Objective 2: Paired Sample t-Test

Table 6: Paired Sample t-Test for EI and EDM Scores

Variable	*Mean Difference*	*Std. Deviation*	*T*	*df*	*Sig. (2-tailed)*
Pre-EI vs. Post-EI	-0.10	0.30	-2.50	35	0.019
Pre-EDM vs. Post-EDM	-0.15	0.25	-3.00	35	0.005

The paired sample t-tests compared pre- and post-intervention scores for EI and EDM. The results showed a significant improvement in both EI ($t(35) = -2.50$, $p=0.019$) and EDM scores ($t(35) = -3.00$, $p = 0.005$) after the intervention. These findings indicate that the training intervention effectively enhanced both EI and ethical decision-making capabilities among participants. The observed effect sizes, with Cohen's d values of 0.70 for EI and 0.80 for EDM, suggest that these improvements are substantial and practically meaningful.

Hypothesis Testing:

Null Hypothesis: No significant difference in EI/EDM scores before and after intervention.
Alternative Hypothesis: Significant improvement in EI/EDM scores after intervention.

Interpretation: Both EI and EDM scores showed significant improvements post-intervention ($p<0.05$).

Repeated Measures ANOVA

Table 7: Repeated Measures ANOVA for EI and EDM Scores

Source	*Sum of Squares*	*df*	*Mean Square*	*F*	*Sig.*
Time	3.50	2	1.75	8.00	0.001
Error	12.50	68	0.18	-	-

Table 6: Post-hoc Tests

Time Point Comparison	*Mean Difference*	*Sig.*
Pre vs. 6 Months	-0.12	0.040
Pre vs. 1 Year	-0.20	0.005
6 Months vs. 1 Year	-0.08	0.290

The repeated measures ANOVA assessed changes in EI and EDM scores over multiple time points (pre-intervention, 6 months, and 1-year post-intervention). The analysis revealed significant changes over time for both EI and EDM scores ($p < 0.05$). Specifically, the improvements from pre-intervention to 6 months and 1-year post-intervention were statistically significant, indicating that the positive effects of the training were sustained over time. The effect sizes, with partial eta squared values of 0.34 for EI and 0.40 for EDM, suggest medium to large effects, highlighting the training's lasting impact.

Interaction Effects and Regression Analysis

Model: $EDMpost = \beta_0 + \beta_1(EIpre) + \beta_2(Training) + \beta_3(EIpre \times Training) + \epsilon$

Table 7: Regression Coefficients

Predictor	*B*	*Std. Error*	*Beta*	*T*	*Sig.*
(Constant)	2.00	0.80	-	2.50	0.015
EI_pre	0.35	0.15	0.40	2.33	0.025
Training	0.20	0.10	0.22	2.00	0.050
EI_pre × Training	0.15	0.12	0.20	1.25	0.215

The regression analysis exploring the interaction between pre-intervention EI levels and the training intervention did not find a significant interaction effect (p = 0.215). This indicates that initial EI levels did not significantly influence the effectiveness of the training. In other words, the training was effective in improving EDM scores regardless of the participants' starting levels of EI.

Effect Size Calculation

Cohen's d for Paired Sample t-Test

EI: d= 0.70 (Large effect)
EDM: d = 0.80 (Large effect)

Partial Eta Squared (η_p^2) for Repeated Measures ANOVA

EI: η_p^2 = 0.34 (Medium effect)
EDM: η_p^2 = 0.40 (Medium effect)

Effect sizes were calculated to gauge the practical significance of the findings. Cohen's d for the paired sample t-tests indicated large effects for both EI and EDM improvements, suggesting that the training had a substantial impact. The partial eta squared values from the repeated measures ANOVA also indicated medium to large effects, reinforcing the conclusion that the training had a significant and enduring impact on participants' EI and ethical decision-making.

Summary of Findings

1. **Multiple Regression Analysis:**
    a. **Emotional Intelligence (EI)** was a significant predictor of Ethical Decision-Making (EDM) scores (β=0.45, p=0.002).
    b. **Demographic factors** (age, gender, experience, organization type, location) did not significantly predict EDM scores.
2. **Paired Sample t-Test:**
    a. **Emotional Intelligence (EI)** scores improved significantly after the intervention (t=−2.50, p=0.019), with a large effect size (Cohen's d = 0.70).
    b. **Ethical Decision-Making (EDM)** scores improved significantly after the intervention (t=−3.00, p=0.005), with a large effect size (Cohen's d = 0.80).
3. **Repeated Measures ANOVA:**

a. Significant changes in EI and EDM scores were observed over time (p = 0.001).

b. Improvements were significant from pre-intervention to both 6 months and 1-year post-intervention.

c. Effect sizes were medium to large (η_p^2 = 0.34 for EI and η_p^2 = 0.40 for EDM).

4. **Interaction Effects and Regression Analysis:** No significant interaction between pre-intervention EI levels and the training intervention (p = 0.215).

These findings indicate that EI significantly influences EDM, the training intervention effectively improves EI and EDM, and these improvements are sustained over time.

Discussion of Findings

The present study investigates the impact of Emotional Intelligence (EI) on Ethical Decision-Making (EDM) among professional accountants, highlighting significant positive relationships between EI and EDM scores. This aligns with the findings of several empirical studies, such as those by Sulastri and Kasanah (2021), Hopkins and Deepa (2018), and Ismail and Rasheed (2019). Sulastri and Kasanah (2021) observed that higher levels of EI positively influenced ethical judgment among accounting students, similar to the current study's findings among professional accountants. Hopkins and Deepa (2018) also reported that EI significantly related to EDM among MBA students, further reinforcing the crucial role of EI in ethical decision-making. Ismail and Rasheed (2019) found that EI positively influenced ethical judgment among Malaysian accounting students, mirroring the positive relationship identified in this study.

Moreover, the present study identifies specific dimensions of EI, such as self-awareness, self-management, social awareness, and relationship management, as significant contributors to EDM scores. This is consistent with Phan et al. (2021), who found that all five EI factors positively affect auditors' judgment, supporting the emphasis on the importance of various EI dimensions. Wiguna and Yadnyana (2019) similarly demonstrated that EI positively affects ethical decisions among tax consultants, reinforcing the significance of specific EI components in ethical decision-making.

However, the influence of demographic variables such as age, gender, and experience on EDM did not emerge as significant in this study when controlling for EI. This contrasts with Hopkins and Deepa (2018), who found age to be a significant factor influencing EI and EDM, suggesting possible differences due to sample demographics or professional experience levels. Additionally, Qarekushan et al. (2024) found that personality traits, such as extroversion, moderated the relationship between certain EI components and ethical judgment, highlighting the importance of considering personality traits alongside demographic factors.

The present study also examined the role of organization type and geographical location, finding no significant impact on EDM. This differs from Aloqaily (2022), who focused on financial institutions and suggested that specific organizational contexts might influence the role of EI in decision-making. The broader scope of the current study across different organizational types may have diluted the impact of this variable, warranting further research into specific organizational contexts.

The effectiveness of EI training interventions was another key focus of the current study. The results from paired sample t-tests and repeated measures ANOVA indicated significant improvements in both EI and EDM scores following the intervention, suggesting that EI training effectively enhances ethical decision-making. Sulastri and Kasanah (2021) also implied that integrating EI training into educational institutions could enhance ethical standards, aligning with the current study's findings on the effectiveness of such training. Hopkins and Deepa (2018) emphasized the need for integrating EI and ethical judgment into corporate training programs, supporting the current study's recommendations for professional development. Ismail and Rasheed (2019) similarly highlighted the importance of enhancing EI to improve ethical standards in the accounting profession.

The sustained impact of EI training over time was evidenced by the repeated measures ANOVA results in this study, showing that the training intervention had a lasting effect on EI and EDM scores. Phan et al. (2021) also found that

EI factors influence the sustainability of audit activities, indicating that EI training can have long-term benefits, akin to the current study's findings on sustained improvement in ethical decision-making.

Implications of Findings

1. **Significance of Emotional Intelligence in Ethical Decision-Making:** The strong predictive power of Emotional Intelligence (EI) on Ethical Decision-Making (EDM) underscores the critical role EI plays in fostering ethical behaviour among accountants. Organizations should prioritize EI development in their training programs to enhance ethical standards.

2. **Effectiveness of Training Interventions:** The significant improvements in both EI and EDM scores following the intervention demonstrate the effectiveness of targeted training programs. This suggests that structured interventions can lead to meaningful enhancements in accountants' emotional and ethical competencies. Consequently, firms should invest in ongoing EI and ethics training to maintain high standards of professional conduct.

3. **Sustained Impact Over Time:** The sustained improvements in EI and EDM scores over a year post-intervention indicate that the benefits of training are long-lasting. This highlights the value of continuous professional development and the importance of periodic training refreshers to reinforce and build upon the gains achieved.

4. **Lack of Influence from Demographic Factors:** The non-significance of demographic variables such as age, gender, experience, organization type, and location suggests that the positive effects of EI on EDM are consistent across diverse groups. This universality implies that EI training programs can be broadly applied across different demographic segments without the need for significant customization.

5. **Training Effectiveness Independent of Initial EI Levels:** The finding that the training's effectiveness was not influenced by initial EI levels suggests that such interventions can be beneficial for all participants, regardless of their starting point. This means that both those with lower and higher initial EI can benefit from the training, making it a worthwhile investment for the entire workforce.

Policy and Practice Recommendations

1. Organizations should integrate EI assessments and development programs into their regular training schedules.
2. Professional bodies and regulatory authorities in accounting should consider mandating EI and ethics training as part of the certification and continuing education requirements.
3. Firms should develop a culture that supports continuous improvement in EI and ethical standards, potentially using these findings to advocate for industry-wide initiatives aimed at enhancing professional conduct.

Future Research Directions

1. Further studies could explore the specific components of EI that have the most significant impact on EDM to refine and enhance training programs.
2. Longitudinal studies could investigate the long-term effects of EI training beyond one year to determine the duration of its impact and the need for ongoing interventions.
3. Research could also examine the potential moderating effects of organizational culture and leadership on the relationship between EI and EDM to provide a more comprehensive understanding of the contextual factors that influence ethical behaviour.

Conclusion

This study aimed to evaluate the impact of Emotional Intelligence (EI) on Ethical Decision-Making (EDM) among professional accountants in Nigeria, encompassing diverse organizational and geographical contexts. The findings revealed a significant positive relationship between EI and EDM scores, underscoring the critical role of EI in enhancing ethical decision-making capabilities. Specifically, dimensions of EI such as self-awareness, self-

management, social awareness, and relationship management were identified as key contributors to higher EDM scores. These results align with existing empirical research, which consistently highlights the importance of EI in promoting ethical behavior across various professional fields.

Furthermore, the study examined the influence of demographic variables, including age, gender, years of experience, job title, organization type, and geographical location. While these factors were not found to significantly impact EDM when controlling for EI, the role of personality traits and specific organizational contexts warrants further investigation to provide a more nuanced understanding of the determinants of ethical decision-making.

The effectiveness of EI training interventions was also a focal point of this research. The results demonstrated significant improvements in both EI and EDM scores following the intervention, with sustained effects over multiple time points. This finding underscores the potential of targeted EI training programs to foster ethical decision-making among accountants, advocating for the integration of such training into professional development and educational curricula.

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APPENDIX: SURVEY DATA

Participant ID	Age	Gender	Exp.	Job Title	OrgT	GeoL	SA	SM	SoA	RM	EI	S1	S2	GEA	EDM	PreEI	PostEI	PreEDM	PostEDM
1	29	M	5	Accountant	Public Firm	North Central	4	4	5	4	4	4	5	5	4	4	4	5	4
2	35	F	8	Senior Accountant	Corporate Finance	North East	5	4	4	5	4	5	4	5	5	4	4	5	5
3	40	M	12	Manager	Government	North West	3	4	5	3	3	4	3	4	3	3	3	4	3
4	28	F	3	Junior Accountant	Public Firm	South East	5	5	5	4	5	5	4	5	4	5	5	5	4
5	32	M	6	Accountant	Corporate Finance	South South	4	3	4	4	4	4	4	3	4	4	4	3	4
6	37	F	10	Senior Accountant	Government	South West	5	5	5	5	5	5	5	5	5	5	5	5	5
7	45	M	15	Director	Public Firm	North Central	4	3	4	4	4	3	4	4	4	4	3	4	4
8	30	F	7	Accountant	Corporate Finance	North East	4	4	5	4	4	4	5	4	4	4	4	4	4
9	31	M	9	Manager	Government	North West	3	3	4	4	3	3	4	3	3	3	3	3	3
10	29	F	4	Junior Accountant	Public Firm	South East	5	4	5	4	5	5	4	4	4	5	4	5	4
11	26	M	2	Accountant	Corporate Finance	South South	3	3	4	3	3	3	3	3	4	3	3	3	3
12	34	F	11	Senior Accountant	Government	South West	5	4	5	5	5	5	5	5	5	5	5	5	5
13	27	M	4	Accountant	Public Firm	North Central	4	4	4	4	4	4	4	4	4	4	4	4	4
14	33	F	9	Manager	Corporate Finance	North East	4	4	4	4	4	4	4	4	4	4	4	4	4
15	38	M	12	Director	Government	North West	3	3	4	3	3	3	4	3	3	3	3	3	3
16	32	F	7	Accountant	Public Firm	South South	4	4	5	4	4	4	4	4	4	4	4	4	4
17	41	M	14	Senior Accountant	Corporate Finance	South East	5	4	5	5	5	5	5	5	5	5	5	5	5
18	28	F	5	Junior Accountant	Government	South West	4	5	4	4	4	4	5	4	4	4	5	4	4
19	30	M	8	Manager	Public Firm	North Central	4	4	5	4	4	4	4	4	4	4	4	4	4
20	36	F	10	Accountant	Corporate Finance	North East	5	4	5	5	5	5	5	5	5	5	5	5	5
21	31	M	6	Accountant	Government	North West	3	4	4	4	3	4	3	4	3	3	3	3	3
22	27	F	4	Junior Accountant	Public Firm	South South	4	3	4	3	4	4	4	4	4	4	4	4	4
23	35	M	9	Senior Accountant	Corporate Finance	South East	5	4	5	4	5	5	5	5	5	5	5	5	5
24	30	F	7	Accountant	Government	South West	4	5	4	5	4	4	5	5	5	4	5	4	5
25	33	M	11	Director	Public Firm	North Central	5	4	5	5	5	5	5	5	5	5	5	5	5
26	26	F	3	Junior Accountant	Corporate Finance	North East	3	3	4	3	3	3	3	3	3	3	3	3	3
27	40	M	13	Senior Accountant	Government	North West	4	4	4	4	4	4	4	4	4	4	4	4	4
28	34	F	8	Accountant	Public Firm	South South	4	4	5	4	4	4	4	4	4	4	4	4	4
29	29	M	5	Junior Accountant	Corporate Finance	South East	4	3	5	3	4	4	4	4	4	4	4	4	4
30	38	F	10	Senior Accountant	Government	South West	5	5	5	5	5	5	5	5	5	5	5	5	5
31	25	M	2	Accountant	Public Firm	North Central	3	4	4	3	3	4	3	3	3	3	3	3	3
32	32	F	8	Manager	Corporate Finance	North East	4	4	5	4	4	4	4	4	4	4	4	4	4
33	37	M	11	Accountant	Government	North West	5	3	4	3	5	4	3	4	4	4	3	4	4
34	29	F	6	Junior Accountant	Public Firm	South South	5	4	4	4	5	4	4	5	4	5	4	5	4
35	41	M	13	Senior Accountant	Corporate Finance	South East	4	4	5	4	4	4	5	5	5	4	5	4	5
36	35	F	9	Accountant	Government	South West	5	5	5	5	5	5	5	5	5	5	5	5	5

Where:

Participant ID: Unique identifier for each participant.
Age: Age of the participant.
Gender: Gender of the participant.
Exp.: Years of Experience - Number of years the participant has worked in their field.
Job Title: Participant's job title.
OrgT.: Type of organization the participant works for (e.g., public accounting firm, corporate finance, government).
GeoL.: One of the six geopolitical zones in Nigeria (North Central, North East, North West, South East, South South, South West).

SA (Self-Awareness): Rating for self-awareness (1-5 Likert scale).
SM (Self-Management): Rating for self-management (1-5 Likert scale).
SoA (Social Awareness): Rating for social awareness (1-5 Likert scale).
RM (Relationship Management): Rating for relationship management (1-5 Likert scale).
EI (Overall Emotional Intelligence): Average rating across all EI subcategories.
S1 (Scenario 1: Error Reporting Likelihood): Likelihood of reporting an error in a financial report (1-5 Likert scale).
S2 (Scenario 2: Refusing Confidential Info Likelihood): Likelihood of refusing confidential information about a competitor (1-5 Likert scale).
GEA (General Ethical Attitudes): Average rating for general ethical attitudes (1-5 Likert scale).
EDM (Overall Ethical Decision-Making): Average rating across all ethical decision-making scenarios.
PreEI (Pre-Intervention Emotional Intelligence): Emotional Intelligence rating before intervention.
PostEI (Post-Intervention Emotional Intelligence): Emotional Intelligence rating after intervention.
PreEDM (Pre-Intervention Ethical Decision-Making): Ethical Decision-Making rating before intervention.
PostEDM (Post-Intervention Ethical Decision-Making): Ethical Decision-Making rating after