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Self-Perceived Emotional Intelligence and Accounting Skills: Insights to Learning Competencies

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Abstract:

This study examined the University General Admission Abstract: This study examined the relationship between self-perceived emotional intelligence and accounting skills among third- and fourth-year Bachelor of Science in Accountancy students at Capiz State University to provide insights for competency-based learning. Employing a quantitative descriptive-correlational research design, the study utilized a researcher-made questionnaire administered to 42 proportionally stratified respondents. Emotional intelligence was assessed across five dimensions: self-awareness, self-regulation, motivation, empathy, and social skills, while accounting skills were evaluated in terms of intellectual, interpersonal and communication, personal, and organizational skills. The study was anchored on Goleman's Emotional Intelligence Model and the International Federation of Accountants' International Education Standard 3 framework. Findings revealed a significant positive relationship between emotional intelligence and accounting skills, indicating that emotional competencies contribute to the development of technical, analytical, and professional capabilities among accountancy students. The results further suggest that emotional intelligence serves as an important factor in strengthening professional competencies necessary in accounting education. The study concluded that integrating emotional intelligence development into the accounting curriculum may support the formation of holistically competent graduates capable of meeting the evolving demands of the accounting profession.

Keywords: Self-Perceived Emotional Intelligence, Accounting Skills, Accountancy Students, Competency-Based Learning, Professional Skills, Accounting Education, Emotional Competencies.

1. Introduction

Accounting education is widely recognized for its rigorous and demanding curriculum, requiring students to develop not only technical knowledge but also essential professional competencies such as analytical reasoning, communication, teamwork, decision-making, and adaptability. Traditionally, success in accountancy has been largely associated with intellectual ability and technical competence. However, contemporary educational and professional perspectives increasingly recognize that technical proficiency alone is insufficient in preparing students for the evolving demands of the accounting profession. Recent literature emphasizes the importance of non-cognitive competencies, particularly emotional intelligence, in influencing students' academic and professional development (Miao et al., 2017; MacCann et al., 2020). Emotional intelligence has emerged as a significant factor associated with academic engagement, interpersonal effectiveness, and professional performance. According to Goleman (2014), emotional intelligence consists of self-awareness, self-regulation, motivation, empathy, and social skills, which collectively influence how individuals manage emotions, interact with others, and respond to challenging situations. Within accounting education, these competencies are particularly relevant because students are frequently exposed to complex academic tasks, collaborative activities, and high-pressure learning environments. Furthermore, the accounting profession increasingly requires individuals who can communicate effectively, exercise professional

skepticism, demonstrate ethical judgment, and adapt to organizational changes (Singh et al., 2016). Studies have also shown that students with higher emotional intelligence tend to demonstrate stronger academic engagement and improved performance outcomes (Perera & DiGiacomo, 2015). Similarly, Embury and Saklofske (2016) emphasized that emotional intelligence contributes to leadership, adaptability, and interpersonal effectiveness in professional environments.

Despite the growing recognition of emotional intelligence in education and professional practice, gaps remain regarding its specific relationship with accounting skills. Existing studies present inconsistent findings. While several studies report positive associations between emotional intelligence and professional competencies (Mohamad & Jais, 2016), others reveal inconsistent or limited relationships between certain emotional intelligence dimensions and measurable outcomes (Barchard, 2014). Additionally, Bay and McKeage (2017) noted that accounting students often demonstrate lower emotional intelligence levels compared to students from other disciplines, yet limited research explains how these differences influence the development of accounting competencies. Moreover, most existing studies were conducted in foreign educational settings, with limited attention given to Philippine higher education institutions, particularly state universities.

Addressing these research gaps is important in strengthening accounting education and student development initiatives. Understanding the relationship between emotional intelligence and accounting skills may help educators and institutions design interventions that support both technical and emotional competency development. Such insights may also contribute to curriculum enhancement and the preparation of graduates who are not only technically proficient but also emotionally resilient, adaptable, and professionally competent in dynamic business environments. Therefore, this study aimed to examine the relationship between self-perceived emotional intelligence and accounting skills among Bachelor of Science in Accountancy students at Capiz State University. Specifically, the study sought to determine how emotional intelligence competencies influence the development of accounting-related skills and contribute to competency-based learning within the context of a Philippine state university.

2. Statement of the Problem

This study aims to determine the relationship between self-perceived emotional intelligence and accounting skills among Bachelor of Science in Accountancy students, guided by Goleman's Emotional Intelligence Model and the International Federation of Accountants' International Education Standard 3 framework. Specifically, the study seeks to determine the level of self-perceived emotional intelligence in terms of self-awareness, self-regulation, motivation, empathy, and social skills, and the level of self-perceived accounting skills in terms of intellectual skills, interpersonal and communication skills, personal skills, and organizational skills. Furthermore, the study seeks to determine whether significant differences exist in the level of self-perceived emotional intelligence and accounting skills when respondents are grouped according to profile variables, determine whether a significant relationship exists between emotional intelligence and accounting skills, identify which dimensions of emotional intelligence significantly predict accounting skills, and generate insights into competency-based learning based on the findings of the study. Specifically, this study sought to answer the following questions: (1) What is the level of self-perceived emotional intelligence of accountancy students as a whole and in terms of the five dimensions of emotional intelligence: self-awareness, self-regulation, motivation, empathy, and social skills? (2) What is the level of self-perceived accounting skills of accountancy students as a whole and in terms of the four domains of accounting skills: intellectual skills, interpersonal and communication skills, personal skills, and organizational skills? (3) Is there a significant difference in the level of self-perceived emotional intelligence of accountancy students when grouped according to profile variables? (4) Is there a significant difference in the level of self-perceived accounting skills of accountancy students when grouped according to profile variables? (5) Is there a significant relationship between self-perceived emotional intelligence and accounting skills of accountancy students? (6) Which among the dimensions of self-perceived

emotional intelligence significantly predicts accounting skills? (7) What insights into competency-based learning can be drawn based on the results of the study?

3. Theoretical Framework

This study is grounded in Goleman's Emotional Intelligence Model and the International Federation of Accountants (IFAC) International Education Standard (IES) 3: Professional Skills. These frameworks collectively explain how emotional competencies contribute to the development of accounting skills necessary for professional competence. Goleman's Emotional Intelligence Model (1995, 2014) identifies five core dimensions of emotional intelligence: self-awareness, self-regulation, motivation, empathy, and social skills. These competencies enable students to recognize and manage emotions, adapt to challenges, maintain motivation, communicate effectively, and build positive interpersonal relationships. Within academic environments, emotionally intelligent students are better equipped to manage academic pressure, collaborate with peers, and engage effectively in learning activities. Complementing this framework, the International Federation of Accountants (IFAC) International Education Standard (IES) 3: Professional Skills (2019) identifies four essential domains of accounting skills: intellectual skills, interpersonal and communication skills, personal skills, and organizational skills. These competencies are necessary for effective problem-solving, professional judgment, communication, leadership, adaptability, and task management in the accounting profession.

Anchored on these frameworks, this study proposes that emotional intelligence influences the development of accounting skills among accountancy students. Self-perceived emotional intelligence, consisting of self-awareness, self-regulation, motivation, empathy, and social skills, serves as the independent variable, while accounting skills, including intellectual, interpersonal and communication, personal, and organizational skills, serve as the dependent variable. The respondents' profile variables, specifically age, sex, and year level, function as controlling variables that may influence the development of these competencies. The interaction of these variables generates insights into competency-based learning by explaining how emotional competencies contribute to the acquisition of professional accounting skills necessary for academic and professional success.

4. Literature Review

Emotional intelligence has become increasingly recognized as an essential competency in higher education and professional practice, particularly in disciplines that require both technical expertise and interpersonal effectiveness. Goleman (2014) defines emotional intelligence as the ability to recognize, understand, regulate, and manage one's own emotions while effectively understanding and responding to the emotions of others. This framework identifies five core dimensions of emotional intelligence: self-awareness, self-regulation, motivation, empathy, and social skills. These competencies enable individuals to manage stress, adapt to changing situations, communicate effectively, and maintain positive interpersonal relationships. Within academic settings, emotional intelligence supports students' engagement, resilience, collaboration, and overall academic adjustment (MacCann et al., 2020). Research further demonstrates that emotionally intelligent students are more capable of sustaining motivation, managing academic pressure, and demonstrating effective learning behaviors necessary for academic and professional success (Perera & DiGiacomo, 2015).

4.1 Emotional Intelligence in Accounting Education

The accounting profession requires more than technical proficiency and computational ability; it also demands communication, adaptability, ethical judgment, teamwork, and professional skepticism. Modern accountants are expected to analyze complex financial situations, exercise sound professional judgment, collaborate effectively with colleagues and clients, and respond appropriately to organizational and ethical challenges (Singh et al., 2016). Due to these evolving professional demands, emotional intelligence has become increasingly relevant in accounting

education. Research suggests that emotional intelligence contributes significantly to students' academic engagement and professional readiness in accounting programs. Jackling and De Lange (2021) emphasized that emotional and interpersonal competencies enhance employability and workplace adaptability among accounting graduates. Similarly, Embury and Saklofske (2016) noted that emotional intelligence strengthens leadership, communication, and resilience, which are essential competencies in dynamic organizational environments. Studies also indicate that emotionally intelligent students demonstrate better stress management, stronger teamwork abilities, and more effective communication skills, allowing them to perform more effectively in academically demanding accounting programs. Despite these recognized benefits, research also indicates that accounting students often demonstrate lower emotional intelligence levels compared to students from other disciplines (Bay & McKeage, 2017). This finding raises concerns regarding how accounting education develops non-technical competencies alongside technical knowledge. Furthermore, traditional accounting instruction has often emphasized procedural and technical learning, which may limit opportunities for developing emotional and interpersonal competencies necessary in professional practice.

4.2 Emotional Intelligence in Accounting Skills

Several studies have examined the relationship between emotional intelligence and the development of professional competencies related to accounting education. Emotional intelligence has been associated with stronger analytical thinking, communication, problem-solving, collaboration, and ethical reasoning skills, which are necessary for effective accounting practice. Mohamad and Jais (2016) reported that emotional intelligence positively influences professional competencies by improving students' adaptability, interpersonal effectiveness, and learning engagement. Similarly, Aziz and Akhtar (2019) found that emotionally intelligent students demonstrated stronger analytical and decision-making abilities in academic tasks. Research also suggests that emotional intelligence contributes to the development of accounting skills identified under the International Federation of Accountants (IFAC) International Education Standard (IES) 3 framework, including intellectual, interpersonal and communication, personal, and organizational skills. Students with higher emotional intelligence tend to demonstrate stronger self-management, communication abilities, teamwork, and adaptability, which are necessary for both academic and professional success in accounting education. However, previous findings regarding emotional intelligence and accounting-related outcomes remain inconsistent. While several studies report positive relationships between emotional intelligence and professional competencies, others reveal weak or inconsistent associations between certain emotional intelligence dimensions and measurable academic outcomes (Barchard, 2014). These inconsistencies suggest that emotional intelligence may influence accounting competencies differently depending on contextual, educational, and individual factors. Moreover, limited studies have explored these relationships within Philippine state universities, particularly among Bachelor of Science in Accountancy students.

4.3 Emotional Intelligence and Learning Competencies

Learning competencies encompass the knowledge, skills, attitudes, and behaviors necessary for academic achievement and professional development. In higher education, competency-based learning emphasizes the integration of technical knowledge with critical thinking, communication, adaptability, and self-management competencies. Emotional intelligence contributes to these competencies by strengthening students' ability to regulate emotions, maintain motivation, collaborate effectively, and respond constructively to academic challenges. Studies indicate that emotionally intelligent students demonstrate stronger academic self-regulation, persistence, resilience, and problem-solving abilities (MacCann et al., 2020). Emotional intelligence also supports interpersonal communication and collaborative learning, which are necessary in accounting education where students frequently engage in group tasks, case analyses, and professional discussions. Furthermore, emotionally intelligent learners are more capable of adapting to complex academic demands and maintaining positive learning behaviors despite stressful situations. Within accounting education, the integration of emotional intelligence and accounting skills contributes to the development of holistic professional competencies necessary for future accountants. Understanding how emotional intelligence influences accounting skills may therefore provide meaningful insights for competency-based learning, curriculum

enhancement, and instructional strategies aimed at developing technically proficient and emotionally competent accounting graduates.

5. Methodology

This study examined the relationship between self-perceived emotional intelligence and accounting skills among third- and fourth-year Bachelor of Science in Accountancy students at Capiz State University during the Academic Year 2025–2026. The researchers employed a quantitative descriptive-correlational cross-sectional research design to determine the current levels of emotional intelligence and accounting skills and examine the relationship between these variables at a single point in time. Cross-sectional research design is appropriate for studies that aim to describe current conditions and determine relationships among variables without manipulating the research environment (Riau, 2018). Setia (2016) further explained that cross-sectional studies are suitable for correlational analysis within a defined population. In this study, self-perceived emotional intelligence served as the independent variable, while accounting skills served as the dependent variable. Through this approach, the researchers were able to examine how emotional intelligence relates to the development of accounting skills among accountancy students and generate insights relevant to competency-based learning and professional preparation.

6. Participants of the Study

The participants of the study consisted of selected third- and fourth-year Bachelor of Science in Accountancy students enrolled at Capiz State University during the Academic Year 2025–2026. Using Cochran's formula with a 5% margin of error, the study obtained a sample size of 42 respondents from a total population of 47 students. To ensure proper representation, the researchers employed proportionate stratified random sampling by dividing the population into two groups based on year level. Specifically, 21 respondents were selected from the third year and 21 respondents from the fourth year. This sampling method ensured that both groups were adequately represented in the study. The study focused on upper-year accountancy students because they had already completed most of their core accounting subjects and possessed sufficient exposure to the academic and professional competencies required in the accounting program

7. Data Gathering and Data Analysis Procedure

The data were collected through an online survey using Google Forms, with the questionnaire link distributed to the respondents through Meta Messenger. A data privacy and informed consent form was incorporated into the survey to explain the purpose of the study and the intended use of the respondents' information. Participation in the study was voluntary, and all responses were gathered with the respondents' consent. The researchers assured the respondents that their responses would remain confidential and would be used solely for academic and research purposes. The gathered data were recorded, tabulated, and analyzed using descriptive and inferential statistical methods through IBM SPSS Statistics 20.0. Mean and standard deviation were utilized to determine the levels of self-perceived emotional intelligence and accounting skills across their respective dimensions. Pearson Product-Moment Correlation Coefficient (r) was used to determine the strength and direction of the relationship between emotional intelligence and accounting skills, while stepwise multiple regression analysis was employed to identify which dimensions of emotional intelligence significantly predict accounting skills. All statistical analyses were tested at a 0.05 level of significance. Throughout the data gathering and analysis process, the confidentiality and anonymity of all respondents were strictly maintained.

8. Findings

Level of Self-Perceived Emotional Intelligence Among Accountancy Students

The findings revealed that accountancy students demonstrated a high level of emotional intelligence overall (M = 3.92, SD = .440). Among the dimensions, empathy obtained the highest mean (M = 4.31, SD = .618), interpreted as Very

High, while self-regulation obtained the lowest mean (M = 3.50, SD = .595), although still interpreted as High. The relatively low standard deviation values indicate consistent responses among respondents. The results suggest that students generally possess strong emotional competencies that support academic engagement, collaboration, and professional readiness in accounting education. High levels of self-awareness, motivation, empathy, and social skills indicate that students are capable of understanding emotions, sustaining academic drive, and maintaining productive interpersonal relationships. However, the relatively lower score in self-regulation suggests that some students still experience difficulty managing stress during examinations and demanding academic tasks. These findings support Goleman's Emotional Intelligence Theory, which emphasizes that emotional competencies enhance academic performance, decision-making, and interpersonal effectiveness. Similarly, MacCann et al. (2020) explained that emotionally intelligent learners demonstrate greater resilience and academic engagement in demanding educational environments. The findings imply that emotional intelligence plays an important role in strengthening the learning competencies and professional preparedness of accountancy students. Developing emotional intelligence through reflective learning, collaborative activities, and stress-management interventions may further improve students' academic and professional outcomes. Self-awareness. The findings revealed that students demonstrated a high level of self-awareness (M = 4.08, SD = .560). Among the indicators, awareness of strengths and weaknesses in accounting subjects obtained the highest mean (M = 4.17), while reflecting on feelings during academic challenges obtained the lowest mean (M = 3.95). These findings indicate that students generally possess reflective emotional competencies that support learning and decision-making. The results support Goleman (2020), who emphasized that self-awareness strengthens emotional control, reflective thinking, and professional judgment. Similarly, Sánchez-Ruiz et al. (2016) found that emotionally self-aware students demonstrate stronger academic persistence and metacognitive strategies. The findings imply that self-awareness contributes to reflective learning, academic resilience, and effective decision-making among accountancy students. Self-regulation. The respondents demonstrated a high level of self-regulation (M = 3.50, SD = .595). The highest mean was obtained in adapting to changes in workload and learning requirements (M = 3.71), while managing stress during examinations and deadlines obtained the lowest mean (M = 3.38). These findings suggest that although students generally manage their emotions effectively, some still experience challenges coping with academic pressure. The findings support Mayer and Salovey (2016), who explained that self-regulation enables individuals to transform emotional impulses into productive responses. Caballero-Domínguez and De Luque (2021) further noted that emotionally regulated learners exhibit greater resilience and reduced burnout. The results imply that strengthening stress-management and coping strategies may improve students' focus, emotional stability, and academic performance in accounting education. Motivation. The findings revealed that respondents demonstrated a high level of motivation (M = 3.94, SD = .686). Setting goals and working hard to achieve them obtained the highest mean (M = 4.10), while remaining motivated despite difficulties in accounting concepts obtained the lowest mean (M = 3.69). The findings indicate that students generally maintain determination and persistence in their studies despite academic challenges. This supports Ng et al. (2022), who found that motivated accounting students demonstrate greater persistence and stronger problem-solving performance. Bar-On (2020) also emphasized that motivated individuals are more likely to succeed academically and professionally. The findings imply that sustained motivational support, goal-setting activities, and engaging instructional approaches may further strengthen students' academic commitment and perseverance. Empathy. The results revealed a very high level of empathy among respondents. Students consistently demonstrated concern, understanding, and support toward peers experiencing academic difficulties. Considering classmates' feelings and perspectives during accounting tasks obtained the highest mean. The findings indicate that empathy strengthens collaborative learning, teamwork, and interpersonal relationships within the accountancy program. This supports Ahmad et al. (2021), who explained that empathetic learners contribute positively to group effectiveness and academic outcomes. The findings imply that empathy enhances cooperative learning and social interaction, both of which are essential in collaborative accounting environments. Social skills. The respondents demonstrated a high level of social skills. The findings suggest that students generally communicate effectively, maintain positive relationships, and collaborate productively during academic activities. The results support Goleman (2020), who emphasized that social skills strengthen communication, teamwork, and relationship

management in professional settings. The findings imply that social skills contribute significantly to collaborative learning, teamwork performance, and professional readiness among accountancy students.

Table 1

Level of Self-Perceived Emotional Intelligence of Accountancy Students as a whole

Variables	**Mean**	**Standard Deviation**	**Interpretation**
Self-awareness	4.08	.560	High
Self-regulation	3.50	.595	High
Motivation	3.94	.686	High
Empathy	4.31	.618	Very High
Social Skills	3.78	.587	High
Grand Mean	**3.92**	**.440**	**High**

Legend: 4.21-5.00 = Very High; 3.41-4.20 = High; 2.61-3.40= Moderately High; 1.81-2.60= Low; 1.00-1.80= Very Low*;* SD Interpretation: Above 0.80= High Variability; 0.60-0.79=Moderate Variability; 0.40-0.59=Low Variability

Source: Data from the Researchers

Level of Self-Perceived Accounting Skills Among Accountancy Students

The findings revealed that respondents demonstrated a high level of accounting skills overall with a grand mean of 3.88 and a standard deviation of .479. In terms of intellectual skills, respondents obtained a mean of 3.66 (SD = .570), interpreted as High. Interpersonal and communication skills obtained the highest mean of 4.20 (SD = .473), while personal skills obtained a mean of 3.78 (SD = .553). Organizational skills also revealed a high level with a mean of 3.87 (SD = .617). The relatively low to moderate standard deviation values indicate consistent responses among respondents regarding their perceived accounting competencies. The findings suggest that accountancy students generally possess strong accounting-related competencies aligned with professional expectations. The high rating in interpersonal and communication skills indicates that students are capable of communicating effectively, collaborating productively, and maintaining professionalism during academic activities. Similarly, the high ratings in personal and organizational skills suggest that students demonstrate responsibility, discipline, adaptability, and effective workload management. Although intellectual skills obtained the lowest mean among the dimensions, the findings still indicate that students possess analytical and problem-solving competencies necessary for accounting education, though some students may still experience difficulty dealing with highly complex accounting tasks. The findings imply that accountancy students are generally prepared for the academic and professional demands of the accounting profession. However, strengthening analytical reasoning, critical thinking, and complex problem-solving through case-based instruction, simulation activities, and experiential learning opportunities may further improve students' intellectual competencies. The findings further suggest that the accounting program effectively develops both technical and non-technical skills necessary for workplace readiness and professional effectiveness. The findings support IFAC IES 3 (2019), which emphasizes that professional accounting competence involves the integration of intellectual, interpersonal, personal, and organizational capabilities. Similarly, Kumar and Pandey (2022) explained that professional success in accounting is influenced by both technical competence and soft skills. Goleman (2020) further emphasized that communication, self-management, and emotional discipline are important components of professional effectiveness. Intellectual Skills. The findings revealed that respondents demonstrated a high level of

intellectual skills with an average mean of 3.66 and a standard deviation of .570. Among the indicators, critically analyzing financial information to make sound academic decisions obtained the highest mean (M = 3.76, SD = .692), while confidence in identifying and solving complex accounting problems obtained the lowest mean (M = 3.31, SD = .749). Adapting to new learning methods and academic requirements obtained a mean of 3.52 (SD = .707), evaluating multiple solutions before making decisions obtained a mean of 3.64 (SD = .759), and using critical thinking and skepticism when evaluating information obtained a mean of 4.05 (SD = .661). The findings indicate that respondents generally perceive themselves as capable of analytical thinking, problem-solving, and evaluating accounting-related information. Students demonstrated confidence in interpreting financial information, applying critical thinking, and making reasoned decisions during academic tasks. However, the relatively lower mean in solving complex accounting problems suggests that some students may still experience difficulty when dealing with highly technical or unfamiliar accounting situations. The findings imply that strengthening analytical exercises, case-based instruction, simulation activities, and judgment-oriented accounting tasks may further improve students' intellectual competencies and confidence in solving complex accounting problems. Developing higher-order thinking skills remains important in preparing students for the analytical and decision-making demands of the accounting profession. The findings support Tan and Laswad (2018), who emphasized that analytical reasoning and professional skepticism are essential foundations of accounting competence. Similarly, De Lange, Jackling, and Gut (2020) explained that students with stronger analytical competencies tend to perform better in practice-oriented and simulation-based learning activities. Interpersonal and Communication Skills. The findings revealed that respondents demonstrated a high level of interpersonal and communication skills with an average mean of 4.20 and a standard deviation of .473. Showing respect and professionalism during accounting simulations and presentations obtained the highest mean (M = 4.45, SD = .593), followed by using critical thinking and active participation during discussions (M = 4.43, SD = .501). Handling disagreements fairly during group accounting tasks obtained a mean of 4.10 (SD = .617), while contributing ideas clearly during accounting discussions obtained a mean of 3.64 (SD = .727). The findings suggest that respondents generally communicate effectively, collaborate productively, and maintain professionalism during academic activities. Students demonstrated strong interpersonal competencies in teamwork, respectful communication, conflict management, and relationship-building. The relatively low standard deviation indicates that respondents consistently perceived themselves as possessing strong interpersonal and communication competencies. The findings imply that collaborative learning activities, peer discussions, group projects, and presentation-based assessments may further strengthen students' communication confidence, teamwork abilities, and professional interaction skills. These competencies are important in accounting practice where collaboration, communication, and relationship management are essential. The findings support Jackling and De Lange (2021), who explained that teamwork and communication competence contribute significantly to internship performance and professional readiness. The findings also support Goleman's (2014) social competence framework, which emphasizes empathy, communication, and relationship management as important professional competencies. Personal Skills. The findings revealed that respondents demonstrated a high level of personal skills. Respondents showed initiative in seeking opportunities for learning and improvement (M = 4.10, SD = .727), acted with honesty and integrity during academic tasks (M = 3.90, SD = .593), remained focused and composed during stressful academic situations (M = 3.48, SD = .617), stayed organized when handling accounting exercises (M = 3.50, SD = .577), and demonstrated resilience when challenged with difficult accounting topics (M = 3.93, SD = .501). Overall, personal skills obtained a high average mean, indicating strong self-management and professional discipline among respondents. The findings suggest that students generally demonstrate responsibility, integrity, resilience, adaptability, and self-discipline in performing academic responsibilities. High ratings in initiative and resilience indicate that respondents actively seek opportunities for improvement and remain persistent despite academic challenges. However, the relatively lower mean in maintaining composure during stressful situations suggests that some students may still experience pressure when handling demanding academic tasks. The findings imply that strengthening reflective learning activities, stress-management programs, ethics integration, and confidence-building experiences may further improve students' personal competencies and emotional resilience. These competencies are important in developing ethical, disciplined, and professionally responsible accounting

graduates. The findings support Bui and Porter (2010), who emphasized that integrity, discipline, and perseverance are essential components of professional accounting competence. Similarly, Kavanagh and Drennan (2020) explained that students who demonstrate adaptability and resilience are more likely to succeed in professional workplace environments. Organizational Skills. The findings revealed that respondents demonstrated a high level of organizational skills with an average mean of 3.87 and a standard deviation of .617. Understanding how accounting topics relate to real business operations obtained the highest mean (M = 4.17, SD = .762), while planning study schedules to balance accounting tasks with other responsibilities obtained the lowest mean (M = 3.64, SD = .879). Managing time effectively to meet accounting deadlines obtained a mean of 3.67 (SD = .846), making careful decisions during accounting tasks obtained a mean of 3.93 (SD = .712), and participating actively in group accounting activities obtained a mean of 3.95 (SD = .731). The findings indicate that students generally possess effective planning, workload management, decision-making, and organizational competencies necessary for academic and professional preparation. Students demonstrated the ability to coordinate academic responsibilities, participate in collaborative tasks, and connect accounting concepts to real-world business situations. However, the relatively higher variability in time management and workload balancing suggests that some respondents still experience challenges in managing multiple academic responsibilities simultaneously. The findings imply that strengthening time-management training, project-based learning activities, academic planning interventions, and productivity strategies may further improve students' organizational competencies and readiness for professional accounting practice. The findings support Albrecht and Sack (2017), who emphasized that organizational ability contributes significantly to efficiency and effectiveness in accounting practice. Similarly, Palmer and Tan (2021) explained that effective time management and structured decision-making positively influence accounting students' academic and professional performance.

Table 2

Level of Self-Perceived Accounting Skills of Accountancy Students as a whole

Variables	**Mean**	**Standard Deviation**	**Interpretation**
Intellectual Skills	3.66	.570	High
Interpersonal and Communication Skills	4.20	.473	High
Personal Skills	3.78	.553	High
Organizational Skills	3.87	.617	High
Grand Mean	**3.88**	**.479**	**High**

Legend: 4.21-5.00 = Very High; 3.41-4.20 = High; 2.61-3.40= Moderately High; 1.81-2.60= Low; 1.00-1.80= Very Low*;* SD Interpretation: Above 0.80= High Variability; 0.60-0.79=Moderate Variability; 0.40-0.59=Low Variability

Source: Data from the Researchers

Difference in the Level of Self-Perceived Emotional Intelligence According to Sex

The findings revealed that there was no significant difference in self-awareness according to sex since the t-test p-value of 0.635 was greater than the 0.05 level of significance. The Levene's Test result (F = 0.012, p = 0.913) indicated that equal variances were assumed, confirming the reliability of the result. This indicates that both male and female accountancy students possess relatively comparable levels of self-awareness in recognizing emotions and understanding how these influence their thinking and behavior in academic situations. In terms of self-regulation, there was no significant difference since the t-test p-value of 0.520 was greater than the 0.05 level of significance. The Levene's Test result (F = 4.001, p = 0.052) confirmed that equal variances were assumed. The findings suggest that

male and female students similarly manage stress, regulate emotions, and maintain composure during examinations, deadlines, and demanding accounting tasks. For motivation, no significant difference was observed since the t-test p-value of 0.178 exceeded the 0.05 level of significance. The Levene's Test result (F = 1.883, p = 0.178) further confirmed the reliability of the result. This indicates that both male and female students are similarly motivated in accomplishing accounting tasks, setting academic goals, and persisting despite academic challenges. Similarly, empathy showed no significant difference according to sex since the t-test p-value of 0.551 was greater than the 0.05 level of significance. The Levene's Test result (F = 0.362, p = 0.551) indicated that equal variances were assumed. The findings suggest that both male and female respondents demonstrate comparable levels of understanding, concern, and support toward others within collaborative and academic environments. However, social skills revealed a significant difference according to sex since the t-test p-value of 0.031 was less than the 0.05 level of significance. The Levene's Test result (F = 0.213, p = 0.647) indicated that equal variances were assumed. This indicates that male and female students differ significantly in terms of communication, interaction, and relationship-management skills. The findings suggest that one group may perceive themselves as more confident in expressing ideas, interacting socially, and participating in collaborative activities. Overall emotional intelligence revealed no significant difference according to sex since the t-test p-value of 0.801 was greater than the 0.05 level of significance. The Levene's Test result (F = 1.342, p = 0.253) confirmed that equal variances were assumed. The relatively close standard deviation values between male (SD = .476) and female respondents (SD = .437) indicate low variability and consistent perceptions regarding emotional intelligence across both groups. The findings imply that emotional intelligence among accountancy students is generally independent of sex, particularly in self-awareness, self-regulation, motivation, and empathy. The absence of significant differences suggests that emotional competencies may be shaped more by shared academic experiences, classroom environments, collaborative learning activities, and professional preparation than by sex itself. However, the significant difference observed in social skills indicates that gender-related socialization and interpersonal experiences may influence how students express communication and relationship-management competencies. The findings support Goleman (2020), who emphasized that emotional intelligence develops through learning experiences, reflection, and social interaction rather than biological factors alone. Similarly, Baron (2020) explained that although overall emotional intelligence tends to remain comparable across genders, differences may emerge in interpersonal communication and social interaction competencies. Mayer, Salovey, and Caruso (2020) further emphasized that collaborative learning experiences and structured interpersonal engagement may minimize gender-based differences in empathy and emotional functioning. Overall, the results indicate that male and female accountancy students generally demonstrate similar levels of emotional intelligence, except in social skills where a significant variation was observed. These findings suggest that emotional intelligence remains largely gender-neutral among respondents, although differences in social interaction and communication styles may still exist due to social and experiential influences. Thus, the null hypothesis is accepted for sex.

Table 3

Difference in the Level of Self-Perceived Emotional Intelligence of Accountancy Students when grouped According to Sex

Variables	F-value	p-value	p-value	Remarks
Self-awareness	0.012	0.913	0.635	ns
Self-regulation	4.001	0.052	0.522	ns
Motivation	1.833	0.178	0.529	ns
Empathy	0.362	0.551	0.137	ns

Social skills	0.213	0.647	0.031	s
Overall Emotional Intelligence	**0.000**	**0.985**	**0.801**	**ns**

Legend: p-value<0.05 = significant; p-value>0.05 = not significant

Source: Data from the Researchers

Difference in the Level of Self-Perceived Emotional Intelligence According to Age

The findings revealed that there was no significant difference in self-awareness according to age since the F-value of .001 obtained a p-value of .999, which was greater than the 0.05 level of significance. The standard deviation of .560 indicates relatively consistent responses among respondents across different age groups. The findings suggest that students possess comparable levels of emotional awareness, reflective thinking, and understanding of how emotions influence their academic behavior and decision-making. In terms of self-regulation, there was no significant difference according to age since the F-value of 1.907 obtained a p-value of .162, which exceeded the 0.05 level of significance. The standard deviation of .595 indicates moderate consistency in responses. This suggests that students across different age groups similarly manage stress, control emotional impulses, and maintain composure during examinations, deadlines, and demanding accounting tasks. Similarly, motivation revealed no significant difference according to age since the F-value of .388 obtained a p-value of .681, which was greater than the 0.05 level of significance. The standard deviation of .686 indicates moderate variability in students' responses. The findings suggest that respondents across age groups possess relatively similar levels of academic drive, persistence, and commitment toward achieving academic and professional goals in accounting education. Empathy also revealed no significant difference according to age since the F-value of 1.748 obtained a p-value of .188, which exceeded the 0.05 level of significance. The standard deviation of .618 indicates moderate consistency in responses. The findings suggest that respondents demonstrate comparable levels of understanding, concern, and sensitivity toward peers regardless of age group. Shared academic experiences, collaborative learning activities, and group interactions may contribute to similar empathic competencies among students. Likewise, social skills revealed no significant difference according to age since the F-value of .811 obtained a p-value of .452, which was greater than the 0.05 level of significance. The standard deviation of .587 indicates relatively consistent responses among respondents. This suggests that students across different age groups similarly develop communication, interaction, teamwork, and relationship-management skills through shared academic activities such as presentations, recitations, and group accounting tasks. Overall emotional intelligence revealed no significant difference according to age since the F-value of .282 obtained a p-value of .756, which exceeded the 0.05 level of significance. The standard deviation of .440 indicates low variability and consistent emotional intelligence responses across age groups. The findings indicate that emotional intelligence among accountancy students does not significantly vary according to age. The findings imply that emotional intelligence among respondents is shaped more by educational exposure, learning experiences, collaborative activities, and personal development rather than chronological age. Since most accountancy students experience similar academic demands, classroom environments, and professional preparation activities, emotional competencies such as self-awareness, motivation, empathy, and social interaction appear to develop similarly regardless of slight age differences. The findings support Goleman (2020), who emphasized that emotional intelligence develops primarily through learning, reflection, and experience rather than age alone. Similarly, Zeidner, Matthews, and Roberts (2020) explained that emotional competencies are strengthened through structured academic experiences and learning environments. Schutte and Malouff (2020) further noted that emotional intelligence may be enhanced through educational training, self-reflection, and professional development regardless of age group. Mayer, Salovey, and Caruso (2020) also argued that emotional growth is more strongly associated with social and experiential learning than with chronological maturity. Overall, the findings indicate that emotional intelligence does not significantly differ across different age

groups of accountancy students. This suggests that emotional competencies are developed more through educational exposure, academic interaction, and experiential learning rather than age-related maturity. Thus, the null hypothesis is accepted for age.

Table 4

Difference in the Level of Self-Perceived Emotional Intelligence of Accountancy Students when grouped According to Age

Variables	F-value	p-value	Std. Deviation	Remarks
Self-awareness	0.001	0.999	.560	ns
Self-regulation	1.907	0.162	.595	ns
Motivation	0.388	0.681	.686	ns
Empathy	1.748	0.188	.618	ns
Social skills	0.811	0.452	.587	ns
Overall Emotional Intelligence	**0.282**	**0.756**	**.440**	**ns**

Legend: p-value<0.05 = significant; p-value>0.05 = not significant

Source: Data from the Researchers

Difference in the Level of Self-Perceived Emotional Intelligence According to Year Level

The findings revealed that there was no significant difference in self-awareness according to year level since the t-test p-value of .099 was greater than the 0.05 level of significance. The Levene's Test result (F = .007, p = .932) indicated that equal variances were assumed, confirming the reliability of the result. This suggests that both third-year and fourth-year accountancy students possess relatively similar levels of emotional awareness, reflection, and understanding of how emotions influence their academic performance and decision-making. The findings imply that self-awareness may already be established during the earlier stages of academic and personal development and remains relatively stable throughout the program. In terms of self-regulation, there was no significant difference according to year level since the t-test p-value of .144 was greater than the 0.05 level of significance. The Levene's Test result (F = .792, p = .379) indicated that equal variances were assumed. This indicates that third-year and fourth-year students similarly manage stress, regulate emotions, and maintain composure during demanding academic situations such as examinations, deadlines, and complex accounting tasks. The findings suggest that students from both year levels have developed comparable coping strategies and emotional control mechanisms through their shared academic experiences. Motivation revealed a significant difference according to year level since the t-test p-value of .002 was less than the 0.05 level of significance. The Levene's Test result (F = .381, p = .541) confirmed that equal variances were assumed. This finding indicates that students' motivation changes significantly as they advance academically. Higher-year students are exposed to more complex accounting subjects, professional preparation activities, internships, research requirements, and licensure-related expectations, which may strengthen their persistence, academic drive, and sense of professional purpose. The findings imply that motivation develops progressively through increased academic exposure and accumulated learning experiences within the accountancy program. Similarly, empathy revealed a significant difference according to year level since the t-test p-value of .005 was less than the 0.05

level of significance. The Levene's Test result (F = .041, p = .840) indicated that equal variances were assumed. This suggests that empathy improves as students progress to higher year levels. Fourth-year students are commonly exposed to more collaborative activities, case analyses, presentations, peer interactions, and teamwork experiences, which may contribute to stronger emotional understanding and interpersonal sensitivity. The findings indicate that empathy is influenced not only by personal characteristics but also by accumulated academic and social experiences throughout the program. In contrast, social skills revealed no significant difference according to year level since the t-test p-value of .116 was greater than the 0.05 level of significance. The Levene's Test result (F = .140, p = .710) indicated that equal variances were assumed. The findings suggest that communication, interaction, and relationship-management skills remain relatively consistent across year levels. This may indicate that social competencies are developed earlier during students' academic experiences and are maintained through continuous classroom interaction and collaborative learning activities. Overall emotional intelligence revealed a significant difference according to year level since the t-test p-value of .002 was less than the 0.05 level of significance. The Levene's Test result (F = .400, p = .531) indicated that equal variances were assumed, confirming the reliability of the result. The relatively low standard deviations for both third-year (SD = .420) and fourth-year students (SD = .372) indicate consistent emotional intelligence responses within each group. However, the significant p-value demonstrates that emotional intelligence differs meaningfully according to academic progression. The findings suggest that emotional intelligence develops through increased exposure to complex academic tasks, collaborative activities, professional preparation, and emotionally demanding learning experiences encountered at higher year levels. The findings imply that year level significantly contributes to the development of certain emotional intelligence dimensions, particularly motivation, empathy, and overall emotional intelligence. As students progress academically, they experience greater academic pressure, professional exposure, interpersonal interaction, and reflective learning opportunities, which may strengthen emotional maturity and emotional competencies. In contrast, self-awareness, self-regulation, and social skills appear relatively stable across year levels, suggesting that these dimensions may have developed earlier and remain consistent throughout the academic program. The findings support Zeidner, Matthews, and Roberts (2020), who emphasized that emotional intelligence develops through academic experiences, learning environments, and professional exposure rather than biological maturity alone. Similarly, Schutte and Malouff (2020) explained that motivation and empathy tend to strengthen as students encounter more demanding academic and interpersonal experiences. Mayer, Salovey, and Caruso (2020) further emphasized that emotional intelligence becomes more refined through repeated engagement in cognitively and emotionally demanding situations. Lopes and Salovey (2020) also noted that empathy develops through collaborative learning, communication, and exposure to diverse perspectives commonly experienced in higher academic levels. Overall, the findings indicate that emotional intelligence, particularly motivation, empathy, and overall emotional intelligence, significantly differs according to year level. This suggests that academic progression contributes to the enhancement of emotional competencies among accountancy students through accumulated learning experiences, interpersonal engagement, and professional preparation. Thus, the null hypothesis is rejected for year level.

Table 5

Difference in the Level of Self-Perceived Emotional Intelligence of Accountancy Students when grouped According to Year Level

Variables	F-value	p-value	T-test	Remarks
Self-awareness	0.007	0.932	0.099	ns
Self-regulation	0.792	0.379	0.144	ns
Motivation	0.381	0.541	0.002	s

Empathy	0.041	0.840	0.005	s
Social skills	0.140	0.710	0.116	ns
Overall Emotional Intelligence	**0.400**	**0.531**	**0.002**	**s**

Legend: p-value<0.05 = significant; p-value>0.05 = not significant

Source: Data from the Researchers

Difference in the Level of Self-Perceived Accounting Skills According to Sex

The findings revealed that there was no significant difference in intellectual skills according to sex since the t-test p-value of .480 was greater than the 0.05 level of significance. The Levene's Test result (F = .236, p = .630) indicated that equal variances were assumed, confirming the reliability of the result. This suggests that both male and female students perceive their analytical thinking, problem-solving, and interpretation of accounting information at relatively similar levels. The findings indicate that students from both groups are similarly confident in handling the intellectual demands of accounting education. Similarly, interpersonal and communication skills revealed no significant difference according to sex since the t-test p-value of .195 exceeded the 0.05 level of significance. The Levene's Test result (F = .186, p = .669) confirmed that equal variances were assumed. This indicates that male and female students similarly perceive their ability to communicate accounting concepts, participate in collaborative activities, and maintain professional interactions during academic tasks and group activities. In terms of personal skills, there was no significant difference according to sex since the t-test p-value of .879 was greater than the 0.05 level of significance. The Levene's Test result (F = .563, p = .457) indicated that equal variances were assumed. The findings suggest that both male and female students possess relatively comparable levels of discipline, honesty, resilience, responsibility, and self-management in performing academic tasks and responding to academic challenges. Likewise, organizational skills revealed no significant difference according to sex since the t-test p-value of .566 exceeded the 0.05 level of significance. The Levene's Test result (F = .365, p = .549) indicated that equal variances were assumed. This indicates that male and female respondents similarly manage deadlines, organize workloads, coordinate responsibilities, and balance academic tasks within the accountancy program. Overall accounting skills revealed no significant difference according to sex since the t-test p-value of .504 was greater than the 0.05 level of significance. The Levene's Test result (F = .001, p = .971) confirmed that equal variances were assumed. The overall standard deviation for accounting skills was .5838, while male respondents obtained a standard deviation of .524 and female respondents obtained .644, indicating moderate but acceptable variability within both groups. The findings suggest that male and female students evaluate their accounting competencies at relatively similar levels. The findings imply that sex does not significantly influence the self-perceived accounting skills of accountancy students. Both male and female students appear to receive similar learning experiences, academic exposure, and opportunities for skill development within the program. The absence of significant differences further suggests that accounting competencies such as analytical thinking, communication, organization, and personal discipline are shaped more by academic training, individual engagement, and educational experiences rather than by sex. The findings support Cohen and Zhang (2020), who explained that gender differences in perceived accounting competence are generally minimal when students experience similar coursework and academic standards. Robinson and Lacy (2020) further noted that although communication and leadership styles may vary between genders, these differences do not significantly affect perceived professional competence. Similarly, Mayer and Salovey (2020) emphasized that personal and interpersonal competencies are strongly influenced by learning environments and professional preparation rather than biological sex alone. Overall, the findings indicate that male and female accountancy students do not significantly differ in their self-perceived accounting skills across intellectual, interpersonal, personal, organizational, and overall accounting competencies.

This suggests that both groups experience relatively equal opportunities for competence development and professional preparation within the accountancy program. Thus, the null hypothesis is accepted for sex.

Table 6

Difference in the Level of Self-Perceived Accounting Skills of Accountancy Students when grouped According to Sex

Variables	F-value	p-value	T-test	Remarks
Intellectual Skills	0.236	0.630	0.480	ns
Interpersonal and Communication Skills	0.186	0.669	0.195	ns
Personal Skills	0.563	0.457	0.879	ns
Organizational Skills	0.365	0.549	0.566	ns
Overall Accounting Skills	**0.001**	**0.971**	**0.504**	**ns**

Legend: p-value<0.05 = significant; p-value>0.05 = not significant

Source: Data from the Researchers

Difference in the Level of Self-Perceived Accounting Skills According to Age

The findings revealed that there was no significant difference in intellectual skills according to age since the F-value of 1.021 obtained a p-value of .370, which was greater than the 0.05 level of significance. The standard deviation of .56951 indicates relatively consistent responses among respondents across age groups. This suggests that students of different ages perceive their analytical thinking, reasoning, and problem-solving abilities in accounting at relatively similar levels. Similarly, interpersonal and communication skills revealed no significant difference according to age since the F-value of 2.723 obtained a p-value of .078, which exceeded the 0.05 level of significance. The standard deviation of .47264 indicates low variability in responses. The findings suggest that students across age groups similarly perceive their ability to communicate accounting concepts, collaborate in group activities, and interact professionally with peers. In terms of personal skills, there was no significant difference according to age since the F-value of 1.690 obtained a p-value of .198, which was greater than the 0.05 level of significance. The standard deviation of .55315 indicates moderate consistency in responses. This implies that responsibility, resilience, initiative, discipline, and self-management are perceived similarly regardless of age group Likewise, organizational skills revealed no significant difference according to age since the F-value of 1.277 obtained a p-value of .290, which exceeded the 0.05 level of significance. The standard deviation of .61655 indicates moderate variability in responses. The findings suggest that respondents across different age groups similarly manage workloads, organize academic responsibilities, and handle deadlines within the accountancy program. Overall accounting skills revealed no significant difference according to age since the F-value of 1.586 obtained a p-value of .222, which was greater than the 0.05 level of significance. The standard deviation of .47898 indicates relatively consistent responses across age groups. The findings suggest that age does not significantly influence students' self-perceived accounting competencies. Instead, accounting skills appear to be shaped more by shared academic experiences, curriculum exposure, and learning opportunities within the program. The findings imply that students develop accounting-related competencies regardless of age, as they are exposed to similar academic expectations, learning environments, and professional preparation activities. The absence of significant differences further suggests that intellectual, interpersonal, personal, and organizational competencies are influenced more by academic engagement, training, and experiential learning rather than chronological age. The findings support Zeidner, Matthews, and Roberts (2020), who explained that

professional and emotional competencies are developed more through educational exposure and experience than age itself. Similarly, Lopes and Salovey (2020) emphasized that academic engagement and collaborative learning experiences contribute significantly to students' professional self-perceptions. Cohen and Zhang (2020) further noted that competence and confidence in accounting are more strongly influenced by practice and educational experience than demographic characteristics such as age. Overall, the findings indicate that accounting skills do not significantly differ across age groups among accountancy students. This suggests that age is not a determining factor in shaping students' self-perceived accounting competencies, as these skills are primarily developed through shared academic experiences and professional preparation within the program. Thus, the null hypothesis is accepted for age.

Table 7

Difference in the Level of Self-Perceived Accounting Skills of Accountancy Students when grouped According to Age

Variables	**F-value**	**p-value**	**T-test**	**Remarks**
Intellectual Skills	1.021	0.370	.56961	ns
Interpersonal and Communication Skills	2.723	0.078	.47264	ns
Personal Skills	1.690	0.198	.55315	ns
Organizational Skills	1.277	0.290	.61655	ns
Overall Accounting Skills	**1.566**	**0.222**	**.47898**	**ns**

Legend: p-value<0.05 = significant; p-value>0.05 = not significant; SD Interpretation: Above 0.80= High Variability; 0.60-0.79=Moderate Variability; 0.40-0.59=Low Variability

Source: Data from the Researchers

Difference in the Level of Self-Perceived Accounting Skills According to Year Level

The findings revealed that there was no significant difference in intellectual skills according to year level since the t-test p-value of .065 was greater than the 0.05 level of significance. The Levene's test result (F = .162, p = .689) indicated that equal variances were assumed, confirming the reliability of the result. This suggests that both third-year and fourth-year students perceive their analytical thinking, reasoning, and problem-solving abilities in accounting at relatively similar levels. Intellectual skills may have been consistently developed throughout the program, resulting in comparable self-perceptions across year levels. In contrast, interpersonal and communication skills revealed a significant difference according to year level since the t-test p-value of .006 was less than the 0.05 level of significance. The Levene's test result (F = .413, p = .524) confirmed that equal variances were assumed. This indicates that higher-year students perceive themselves as more capable in communication, collaboration, and professional interaction. Increased exposure to presentations, group activities, and application-based learning experiences may have strengthened these competencies among fourth-year students. Personal skills also revealed a significant difference according to year level since the t-test p-value of .004 was less than the 0.05 level of significance. The Levene's test result (F = 2.217, p = .144) confirmed the reliability of the result. This suggests that fourth-year students perceive themselves as more resilient, disciplined, responsible, and self-directed compared to third-year students. Greater academic demands and preparation for professional practice may contribute to the development of stronger personal competencies. Similarly, organizational skills revealed a significant difference according to year level since the t-test p-value of .006 was less than the 0.05 level of significance. The Levene's test result (F = .052, p = .821) indicated that equal variances were assumed. This finding suggests that higher-year students perceive themselves as more effective

in managing time, organizing tasks, coordinating responsibilities, and meeting deadlines. Their exposure to advanced coursework, research activities, and professional preparation likely contributed to stronger organizational competencies.

Overall accounting skills revealed a significant difference according to year level since the t-test p-value of .003 was less than the 0.05 level of significance. The Levene's test result (F = .052, p = .821) confirmed the reliability of the result. The standard deviations also showed that fourth-year students demonstrated slightly greater variability in responses, suggesting differences in individual experiences and confidence levels. Overall, the findings imply that year level significantly influences students' self-perceived accounting competencies, particularly in areas strengthened through experience, collaboration, and professional preparation. The results indicate that as students progress academically, they develop stronger interpersonal, personal, organizational, and overall accounting skills due to increased academic exposure, practical activities, and collaborative learning experiences. However, intellectual skills appear relatively stable across year levels, suggesting that these competencies are developed consistently throughout the program. The findings support Lopes and Salovey (2020), who emphasized that interpersonal competencies improve through repeated collaborative and experiential learning. Singh and Jha (2020) likewise found that upper-year students demonstrate stronger professional and organizational skills due to accumulated academic experiences. Cohen and Zhang (2020) further explained that advanced accounting students tend to report higher levels of competence because of increased exposure to practical and application-based learning tasks. Overall, the findings suggest that year level plays a significant role in shaping students' self-perceived accounting skills, particularly in competencies related to communication, organization, and personal development. This highlights the importance of integrating experiential and skill-based learning opportunities throughout the accounting curriculum. Thus, the null hypothesis is rejected for year level.

Table 8

Difference in the Level of Self-Perceived Accounting Skills of Accountancy Students when grouped According to Year Level

Variables	**F-value**	**p-value**	**T-test**	**Remarks**
Intellectual Skills	0.162	0.689	0.065	ns
Interpersonal and Communication Skills	0.413	0.524	0.006	s
Personal Skills	2.217	0.144	0.004	s
Organizational Skills	3.242	0.079	0.006	s
Overall Accounting Skills	**0.052**	**0.821**	**0.003**	**s**

Legend: p-value<0.05 = significant; p-value>0.05 = not significant

Source: Data from the Researchers

Relationship Between Self-Perceived Emotional Intelligence and Accounting Skills of Accountancy Students

The correlation analysis revealed a very strong positive relationship between self-perceived emotional intelligence and accounting skills, with a Pearson correlation coefficient of r = 0.804. This indicates that emotional intelligence and accounting skills increase together in a directly proportional manner. Since the computed p-value of 0.000 was lower than the 0.01 level of significance (two-tailed), the relationship was found to be statistically significant. The

findings indicate that emotional intelligence is strongly associated with students' self-perceived accounting competencies. The positive relationship implies that students with higher emotional intelligence also tend to perceive themselves as more competent in accounting-related skills. Emotional intelligence contributes to important academic and professional functions such as stress management, self-control, communication, adaptability, and problem-solving, which are essential in accounting education and practice. Students who possess strong self-awareness and self-regulation are more capable of managing academic pressure and identifying areas for improvement, while motivated students are more persistent in completing complex accounting tasks. Likewise, empathy and social skills support effective collaboration, communication, and participation in group activities and presentations. The very strong correlation further suggests that emotional intelligence plays an important role in strengthening intellectual, interpersonal, personal, and organizational accounting skills. As emotional intelligence increases, students become more capable of handling analytical tasks, working effectively with others, managing responsibilities, and maintaining professional behavior in academic settings. The findings support Bar-On (2020), who emphasized that emotional intelligence enhances stress management, adaptability, and interpersonal functioning, all of which are necessary in demanding academic disciplines. Mayer, Salovey, and Caruso (2020) likewise explained that emotional intelligence improves problem-solving and communication abilities, while Goleman (2020) highlighted its contribution to decision-making, self-management, and professional effectiveness. Smith and Evans (2020) further noted that emotional intelligence strengthens focus and cognitive performance, leading to improved analytical and accounting-related competencies. Overall, the findings indicate that emotional intelligence has a significant and very strong positive relationship with accounting skills among accountancy students. This suggests that students with higher emotional intelligence are more likely to demonstrate stronger accounting competencies and professional readiness. Thus, the null hypothesis is rejected.

Table 9

Relationship between Self-perceived Emotional Intelligence and Accounting Skills of Accountancy Students

Variables	**r-value**	**p-value**	**Remarks**
Emotional Intelligence and Accounting Skills	0.804	0.000	s

Legend: p-value<0.05 = significant; p-value>0.05 = not significant; Pearson-r >0 = positive relationship; Pearson-r <0 = inverse relationship; Strength: 0.80–0.99 = Very Strong; 0.60–0.79 = Strong; 0.40–0.59 = Moderate; 0.20–0.39 = Weak; 0.00–0.19 = Very Weak/None

Source: Data from the Researchers

Predictors of Intellectual Skills

The results revealed that in Model 1, self-regulation (β = .287, p = .022) and motivation (β = .319, p = .010) emerged as significant positive predictors of intellectual accounting skills. The positive beta coefficients indicate that higher levels of emotional control and motivation are associated with stronger intellectual accounting competencies. This suggests that students who can effectively manage stress and remain motivated are more capable of analyzing financial information, solving accounting problems, and applying accounting principles accurately in demanding academic situations. However, in the final stepwise model, motivation remained the strongest and most stable predictor of intellectual skills (β = .355, p = .004), while self-regulation was excluded after its contribution became less significant when motivation was retained in the model. This finding indicates that motivation plays the most important role in predicting students' intellectual accounting competencies. Students who demonstrate strong perseverance, goal orientation, and academic drive tend to perform better in tasks requiring critical thinking, reasoning, and analytical problem-solving. The findings imply that intellectual performance in accounting is influenced not only by cognitive

ability but also by motivational factors. Accounting tasks often require sustained concentration, persistence, and the ability to work under pressure, making motivation an essential component of academic success. Students who remain focused and committed despite academic difficulties are more likely to develop stronger intellectual accounting skills. The results further suggest the importance of strengthening students' motivation through educational interventions such as mentoring programs, goal-setting activities, problem-based learning, and challenging case analyses. These strategies may help students develop perseverance, maintain engagement, and improve their ability to handle intellectually demanding accounting tasks. The findings support Goleman (2020), who emphasized that motivation is a critical component of emotional intelligence because it influences persistence, productivity, and performance. Similarly, Schutte et al. (2020) explained that motivated individuals are more likely to sustain cognitive engagement and effort in complex learning environments, leading to stronger academic and professional competencies. Overall, the findings indicate that motivation is the strongest emotional intelligence predictor of intellectual accounting skills among accountancy students. This suggests that enhancing students' motivation can significantly contribute to stronger analytical reasoning, critical thinking, and overall academic performance in accounting.

Table 10

Predictors of Intellectual Skills

Variables	Beta	t-value	Sig.	Remarks
Model 1				
Self-awareness	.109	.797	.431	ns
Self-regulation	.412	3.672	.001	s
Empathy	0.123	.808	.424	ns
Social skills	.436	4.093	.000	s
Model 2				
Self-awareness	-.087	-.687	.496	ns
Self-regulation	.209	1.465	.151	ns
Empathy	.063	.480	.634	ns

Legend: p-value<0.05 = significant; p-value>0.05 = not significant

Beta>0 = Positive predictor; Beta < 0 = inverse predictor

Source: Data from the Researchers

Predictors for Organizational Skills

In Model 1, self-awareness (β = .442, p = .000), motivation (β = .353, p = .003), and empathy (β = .335, p = .005) emerged as significant positive predictors of organizational skills. The positive beta coefficients indicate that students who understand their strengths and weaknesses, remain goal-oriented, and consider others' perspectives are more capable of organizing workloads, planning tasks, and managing academic responsibilities efficiently. These findings suggest that emotional awareness, persistence, and interpersonal sensitivity contribute to stronger organizational

competence in accounting tasks. However, during the stepwise refinement process, motivation remained the most stable predictor in Model 2 (β = .227, p = .046), while self-awareness and empathy were excluded due to reduced contribution. This indicates that students with stronger internal drive, persistence, and commitment to academic goals are more likely to manage schedules effectively, meet deadlines, and maintain structured work habits even under pressure. The findings imply that organizational accounting competence is strongly influenced by students' motivational strength. Since accounting tasks often require long-term planning, accuracy, and sustained effort, motivated students are more capable of balancing workloads and maintaining discipline in completing requirements. These results support Goleman (2020) and Schutte et al. (2020), who emphasized that motivation is a core emotional intelligence component that enhances persistence, responsibility, and productive behavior in demanding academic and professional environments.

Table 11

Predictors of Organizational Skills

Variables	Beta	t-value	Sig.	Remarks
Model 1				
Self-awareness	.442	3.880	.000	s
Self-regulation	-.017	-.106	.916	ns
Motivation	.353	3.204	.003	s
Empathy	.335	3.008	.005	s
Model 2				
Self-regulation	-.100	-.701	.487	ns
Motivation	.227	2.067	.046	s
Empathy	.172	1.431	.161	s
Model 3				
Self-awareness	-.150			ns
Self-regulation	.209	-1.089	.283	ns
Empathy	.063	.480	.634	ns
Social skills	.076	.573	.570	ns

Legend: p-value<0.05 = significant; p-value>0.05 = not significant

Beta>0 = Positive predictor; Beta < 0 = inverse predictor

Source: Data from the Researchers

9. Conclusion and Recommendation

9.1 Conclusion

Based on the findings of the study, it was concluded that the accountancy students demonstrated high levels of self-perceived emotional intelligence and accounting skills. The findings indicate that the students possess not only technical and analytical competencies but also emotional and interpersonal abilities necessary for academic and professional success in accounting education. The study further established that emotional intelligence and accounting skills are positively and significantly related. This implies that students with higher levels of emotional intelligence also tend to demonstrate stronger accounting competencies, particularly in areas involving communication, organization, adaptability, and professional interaction. The findings suggest that emotional intelligence serves as an important factor in strengthening students' professional and academic capabilities. Moreover, selected dimensions of emotional intelligence significantly predicted accounting skills, indicating that emotional competencies such as motivation, empathy, self-awareness, and social skills contribute to the development of professional accounting competencies. These findings affirm that success in accounting education is influenced not only by intellectual ability but also by emotional competence and interpersonal effectiveness. Overall, the study concludes that integrating emotional intelligence development into accounting education may contribute to the formation of more holistic, emotionally resilient, and professionally competent future accountants capable of meeting the evolving demands of the profession.

9.2 Recommendations

Higher education institutions may continue strengthening programs and initiatives that promote both emotional and professional development among accountancy students. Activities such as self-awareness workshops, peer mentoring, stress-management programs, and guided reflection activities may help students develop emotional resilience necessary in managing the demands of accounting education. Faculty members may integrate emotional intelligence development into accounting instruction through collaborative activities, ethical case analyses, communication-based tasks, and leadership-oriented learning experiences. Embedding soft skills such as teamwork, adaptability, ethical reasoning, and interpersonal communication within accounting subjects may further strengthen students' professional competencies and readiness for practice. The Guidance and Counseling Office may intensify psychological wellness programs and support services that help students manage academic stress, maintain motivation, and strengthen emotional well-being. Mentorship programs involving upper-year students and alumni may also provide valuable guidance regarding academic challenges, emotional discipline, and professional preparation. To further enhance the curriculum, the college may align emotional intelligence competencies with the International Federation of Accountants (IFAC) International Education Standard 3 framework by integrating activities that develop self-regulation, communication, collaboration, and organizational skills alongside technical accounting competencies. Experiential learning activities such as simulations, case analyses, and community-based engagements may also strengthen both analytical and emotional competencies among students. Future researchers may explore additional variables related to accounting skills, such as academic motivation, self-efficacy, learning styles, personality traits, and mental well-being. Future studies may also utilize larger and more diverse samples, mixed-method approaches, longitudinal designs, or performance-based assessments to further examine the relationship between emotional intelligence and accounting skills. Moreover, researchers may investigate emotional intelligence interventions and their effectiveness in improving accounting performance, professional competence, and student development within accounting education.

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