

# Accounting Professionals' Interpersonal Skills: effectiveness, conflicts, and job satisfaction

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## Abstract

**Objective:** Considering the changes in the role of accounting professionals in organizations, this paper aims to investigate the relationships between the characteristics of accounting professionals, specifically interpersonal skills, effectiveness, job satisfaction, and conflict with managers.

**Method:** This cross-sectional study adopted a quantitative approach and the survey research technique. A questionnaire was applied to a sample of 74 accounting professionals.

**Results:** The interpersonal skills of accounting professionals are positively associated with their effectiveness at work. Additionally, their interpersonal skills are positively associated with conflict between organizational managers and accountants, and accountants' effectiveness is positively associated with job satisfaction, while conflicts decrease such satisfaction.

**Contributions:** This study provides three contributions. First, it discusses the importance of interpersonal skills for accounting professionals to be effective and influence management; second, it presents empirical findings to support the current discussion about the accounting profession based on the combination of technical and non-technical skills; and finally, it suggests that there is a "dark side" to the development of the accountant's interpersonal skills.

**Keywords:** Conflict between Managers; Accountants; Effectiveness; Interpersonal Skills; Job Satisfaction; Profession.

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## 1. Introduction

The role of accounting professionals in organizations has caused widespread interest among scholars and accounting bodies as they seek to identify and understand the profile of accountants working in organizations (Adam et al., 2018). Thus, skills other than technical become essential for a company to achieve its desired efficiency and effectiveness and obtain competitive advantage and short- and long-term gains (Alves et al., 2016). Ferreira et al. (2019) consider that the knowledge, skills, and attitudes that evolve with accounting professionals can ensure companies a competitive advantage. In this context, employers highlight teamwork, communication, and self-management as the most essential skills for Accounting graduates (Tempone, 2012). Therefore, the so-called non-technical skills are crucial for professionals to perform numerous functions and assist in organizations' decision-making (Muller et al., 2019).

Hence, interpersonal skills consist of knowledge still in the human mind (Pereira, 2014). Based on this understanding, these skills are categorized as personal knowledge (Nonaka & Toyama, 2015; Munoz et al., 2015; Stewart et al., 2017; Ramerita et al., 2016; Jaleel & Verghis, 2015; Wang et al., 2016; Serna et al., 2017; Jou et al., 2016; Rothberg & Erickson, 2017). According to the Chartered Global Management Accountant (CGMA) Competency Framework 2019, 80% of an organization's value is its intangible assets. CGMA (2019) also notes that the environment in which companies operate globally has become more volatile, uncertain, complex, and ambiguous. Thus, surviving and thriving in this business ecosystem means decision-makers and managers have less room for making mistakes (CGMA, 2019). At the same time, accountants must meet this evolving demand by becoming increasingly engaged and understanding the primary skills organizations currently require (CGMA, 2019).

Such a context emphasizes the importance of studies on this topic, considering that the development of interpersonal skills covered by the accountants' non-technical skills impacts the results of companies (Berry & Routon, 2020). A more independent accountant who values human relationships can conduct tasks organically and maintain a higher standard of information interpretation, ensuring more plural and higher quality corporate debates (Berry & Routon, 2020). Therefore, personal skills such as teamwork, interpersonal skills, leadership, and cultural knowledge might be relevant for accountants (Berry & Routon, 2020).

The literature indicates that the role predominantly developed by accountants is that of *bean counters* (Lambert & Sponem, 2012) –, which is typically associated with the activities of recording and accumulating data, producing financial statements, and financial analysis, in addition to control and supervise operational managers' performance, relating it to financial indicators (Burns & Baldvinsdottir, 2007). Therefore, the role of business partners and social actors tends to be less frequently observed (Bogt et al., 2016). The conflict between organizational managers and accountants is defined as the simultaneous occurrence of two or more functions in which full compliance with the requirements of one implies difficulty or impediment in fulfilling the requirements of the other (Fichter et al., 2010; Palomino & Frezatti, 2016). Tarrant and Sabo (2010) add that conflict occurs when conflicting expectations regarding a given role and the hierarchical chain of command between them is broken. Palomino and Frezatti (2016) state that such a conflict may emerge when (i) it is necessary to learn new skills as a result of taking on new roles; (ii) new skills are required due to new techniques, technologies, or government regulations; and (iii) one's training is inadequate to perform a given role.

Thus, this study aims to answer the following question: *What is the relationship between accounting professionals' interpersonal skills and their work effectiveness, conflicts between accountants and organizational managers, and job satisfaction?* Hence, our study sheds light on the relationships between interpersonal skills, conflicts between accounting professionals and managers, and accountants' effectiveness and job satisfaction. In this sense, this study's relevance lies in the need for studies addressing interpersonal skills. Despite these skills being considered relevant for accounting professionals, there is still no consolidated knowledge (Rouwellar et al., 2021). Essentially, there is the notion that accounting professionals should use interpersonal skills in their professional practice to remain relevant and efficient. However, more studies are needed to support and specify this statement. Furthermore, a better understanding of how the development of interpersonal skills relates to other professional aspects – e.g., effectiveness, conflicts, and job satisfaction, is needed (Berry & Routon, 2020).

## 2. Literature Review and Hypotheses Development

For Monteiro (2020), “skills” means abilities or capabilities. It is used to designate the ability to proceed and achieve a specific objective quickly and efficiently. Monteiro also says it refers to the competencies, manners, and dexterity an individual applies to a given task.

According to the CGMA 2019, personal skills and the ability to communicate effectively influence the decisions, actions, and behaviors of managers and senior administration within an organization and its stakeholders. Another critical skill is the ability to collaborate and work with partners. Boyatzis et al. (2012) assume that accountants' skills are associated with their ability to influence management; therefore, interpersonal skills – such as emotional intelligence – are positively associated with improved professional performance.

Some of the interpersonal skills listed by CGMA (2019) are influence, negotiation and decision-making, communication, and team collaboration, reaffirming the importance of professionals developing these characteristics. Thus, interpersonal skills are related to teamwork and seek to achieve the organization's goals through clear and concise communication to negotiate agreements and reach solutions (Nunes et al., 2014).

In this sense, developing technical knowledge is insufficient, as accountants must also develop interpersonal skills (Rouwellar et al., 2021). For Cory and Huttenhoff (2011), the most important topics to be covered in undergraduate Accounting courses should be critical thinking, oral and written communication, and interpersonal relationships (Reis et al., 2015).

Non-technical skills encompass an accountant's personality and professional behavior. These mental, social, and emotional skills improve according to the individual's culture, experience, and education (World Bank, 2018). According to Swiatkiewicz (2014), organizations appreciate interpersonal skills the most, with 78.7% relevance, while technical skills do not represent a significant number of competencies appreciated by contractors, accounting for only 14.5%.

Interpersonal skills ensure accountants constructively challenge assumptions, numbers, and meanings, i.e., developing interpersonal skills within organizations fosters the accounting professionals' strategic vision (Rouwellar et al., 2021). The importance of interpersonal skills is increasingly acknowledged in business. Evidence includes the project entitled "Europe 2020", the objective of which is to transform the European Union into a sustainable economy that generates employment by developing competencies and social and interpersonal skills as a way to ensure flexibility, corporate efficiency, and the workers' well-being and health (Moreno-Jiménez et al., 2013).

## 2.1 Accountants' Interpersonal Skills and Effectiveness

The literature suggests that the need for skills changes as accountants escalate within organizations, as different skills are needed at different levels and positions, i.e., skills development promotes improved effectiveness of some activities within companies (Rouwellar et al., 2021). In Australia, the Department of Education, Employment, and Workplace (DEEWR) states that employability skills, such as interpersonal or "non-technical" skills, are necessary for accountants to participate in the workplace effectively (Daff, 2013). Brewer et al. (2012) relate employability with the use of interpersonal skills beyond the ability to get the first job, considering that employability related to interpersonal skills can facilitate accountants to be able to efficiently "market" themselves, allowing them to navigate a career path while remaining employable for life.

Thus, in addition to technical skills, professionals are expected to have skills to manage, communicate, and make critical analyses, as well as knowledge of quantitative methods; higher qualifications imply higher levels of effectiveness (Nunes et al., 2014). Therefore, it is clear that interpersonal skills aligned with an organization's objectives may result in greater professional effectiveness and improved corporate results.

Rouwellar et al. (2021) consider that interpersonal skills add value to organizations, as more challenging and questioning behaviors are combined with leadership and strategic decision-making, influencing the effectiveness of solving internal and managerial problems. Hence, accounting professionals can dedicate more time to assisting managers in interpreting information and making decisions (Bernardo et al., 2018). In this sense, effectiveness is the broadest dimension of organizational performance, which includes the economic and social objectives imposed by a company's relationship with society. Therefore, effectiveness is directly linked to the objective one wants to achieve. For this reason, accounting professionals need to be aware of their professional purpose to be effective.

Based on the theoretical framework previously presented, the following research hypothesis is proposed:

**H1:** The interpersonal skills of accounting professionals are positively associated with their effectiveness at work.

## 2.2 Interpersonal Skills and Conflicts between Organizational Managers and Accountants

According to CGMA (2014), one of the competency structures required for accountants concerns technical skills, leadership, and the ability to deal with businesses and people. As these professionals need to influence people, conflicts may arise within organizations when accountants are unsure about their functions in the company (source). Not knowing one's role makes it difficult to know which skills one needs to develop, leading to poor organizational performance (CGMA, 2014).

Such ambiguity may hinder discerning what a person responsible for a specific task should do (Lambert & Sponem, 2012). A lack of definition or information about duties and non-explicit behavioral expectations may bring to the surface a conflict of performance over which skills to develop (Palomino & Frezatti, 2016). Burkert et al. (2011) state that managers are entrusted with the expectations of managing functions, which puts intense pressure on the performance of their competencies and can cause a feeling of incapacity, causing conflict between managers.

Accountants who identify with their roles within their organizations are more inclined to accept the company's value orientation; i.e., politically motivated decisions to benefit the organization can be accepted as an inevitable necessity, regardless of which functions are associated with the profession (Hiller et al., 2014). For Andrade (2016), interpersonal skills encompass good communication skills and problem-solving capacity. Improving understanding of the fundamentals of the processes is a challenge in an uncertain context resulting from increasing conflicts within an organization (Horton & Wanderley, 2018).

Additionally, little is known about the causes and effects of such changes in the profile and role of management accounting professionals. In some cases, this new profile of management accountants is a "double-edged sword" (Horton & Wanderley, 2018). In particular, greater involvement enabled by interpersonal skills can grant accountant managers greater legitimacy and power to influence organizational practices. On the other hand, it may raise significant challenges, including more turbulent relationships with operational managers (Horton & Wanderley, 2018).

Therefore, the following research hypothesis is proposed:

**H2:** The interpersonal skills of accounting professionals are positively associated with conflicts between organizational managers and accountants.

## 2.3 Accountants' Effectiveness and Job Satisfaction

Jesus and Jesus (2012) show a relationship between increased productivity, commitment to duties, retention in the company, no absence from work, and job satisfaction. Accountants who positively impact an organization's decision-making and feel more confident performing their duties tend to report higher levels of job satisfaction (Hiller et al., 2014). These aspects are positive for organizations, as more satisfied accountants identify with their profession and seek not to compromise their companies' values, instead associating their values with those of their companies (Hiller et al., 2014).

For Brito and Oliveira (2016), effectiveness is the broadest dimension of organizational performance, which includes the economic and social objectives imposed by a company's relationship with society. Therefore, effectiveness is directly linked to the objective one wants to achieve. Hence, accountants must be aware of their professional purpose to be effective. Efficiency is also related to resource optimization; thus, efficiency concerns the method used to perform tasks, i.e., the "right way" to perform a given task (Rouwellar et al., 2021). An efficient accountant must be aware of precisely what happens in the market so that s/he can use existing accounting information to her/his and the organization's advantage (Rouwellar et al., 2021). Critical areas within companies demand these professionals, increasing their performance value, even more so after the market has converged to international accounting standards (Nunes et al., 2014).

Based on these assumptions, the following hypothesis was developed:

**H3:** The effectiveness of accounting professionals is positively associated with their job satisfaction.

## 2.4 Conflicts between Accounting Professionals and Organizational Managers and Job Satisfaction

Although there is a significant amount of research on conflict management in the workplace, specific characteristics that trigger conflicts between people at different hierarchical levels are seldom investigated (Xin & Pelled, 2003). Thus, conflicting assignments, coming from two or more people at the same time, may lead to conflicts between managers (Horton & Wanderley, 2018).

Furthermore, for Xin and Pelled (2003), "emotional baggage" affects task conflicts between supervisors and subordinates, as it becomes difficult for a supervisor to accept criticism or a task from a subordinate without experiencing certain feelings. This situation confronts the norms of organizational positions and makes supervisors feel that their image is threatened (Xin & Pelled, 2003).

Rizzo et al. (1970) see role conflicts in the socialization process when a manager anticipates or creates expectations toward an individual's behavior based on his/her experiences, observations, and previous learning. Thus, conflicts may arise when expectations regarding one's performance are not met (Palomino & Frezatti, 2016). According to Ashforth and Mael (1989), role conflicts might arise when demands, beliefs, standards, and values of one identity confront other identities.

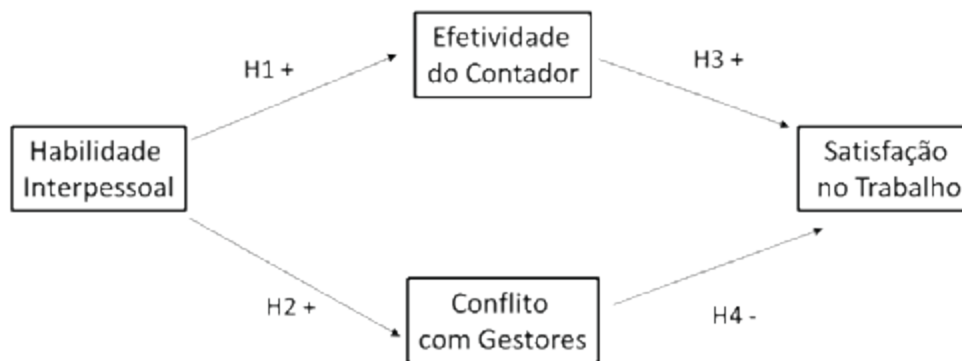
As for conflicts, which reflect different perspectives regarding a single level of analysis, Foreman and Whetten (2002) highlight the definition of organizational identity, for example, by two conflicting value systems, which may occur in hybrid organizations. Thus, Palomino and Frezatti (2016) discuss the negative consequences that may occur when the managers' understanding of the scope of their functions and the development of their hierarchical position within an organization are not properly formalized. According to the literature, these scenarios may lead managers to experience tension, negatively affecting their job satisfaction (Teixeira, 2003; Palomino & Frezatti, 2016).

Furthermore, when faced with conflicts or misalignments, individuals tend to experience anguish and negative emotions, possibly triggering a process that leads to decreased job satisfaction (Horton & Wanderley, 2018). Such an experience is often related to turnover, as individuals feel compelled to leave their organizations to find a better fit elsewhere (Hiller et al., 2014).

Hence, based on the previous discussion, the following hypothesis is proposed:

**H4:** Conflicts between organizational managers and accounting professionals are negatively associated with the accountants' job satisfaction.

The theoretical relationships proposed (hypotheses 1-4) are summarized in Figure 1:



Translate: Interpersonal Skills; Accountants' effectiveness; Job satisfaction; Conflicts with managers

**Figure 1.** Theoretical Relationships

### 3. Method

#### 3.1 Study Design and Sample

This study adopted a quantitative approach and the survey research technique because the objective was to collect data from a group of specific individuals. Data were collected using questionnaires; hence, primary data were analyzed here. According to Saunders et al. (2016), quantitative research is characterized by the association between numerically measured variables. These variables will be assessed using graphic and statistical procedures that support the classification adopted here.

The study population comprised Brazilian accounting professionals, regardless of whether they worked in a public or private company. It was impossible to determine this study's probabilistic sample because no databases with open access indicate the universe of accountants working in Brazil. For this reason, the sample was determined by the voluntary participation of individuals using the snowball technique, which enables a more significant number of respondents to be reached more quickly (Saunders et al., 2016).

Approximately 2,000 questionnaires were sent through the social network LinkedIn, based on job descriptions. The reason is that only those working in the accounting field could participate in this study. Seventy-four complete responses out of approximately 2,000 questionnaires sent during the data collection period (from July to September 2021) were returned. Considering that the respondents were supposed to forward the questionnaire to potential participants in their network, the responses may include individuals who received one of the 2,000 questionnaires originally forwarded and respondents who were nominated by one of the individuals reached by the 2,000 questionnaires.

Finally, the minimum sample size was calculated using the G\*Power software, following recommendations for statistical power of 80% and median effect size, with  $f^2 = 0.15$  (Ringle et al., 2014; Hair et al., 2017). Considering that the model's latent variables receive two predictors, the minimum result is 68 observations, below the number of respondents obtained for this study.

### 3.2 Study's instrument

The instrument used to collect data was an online questionnaire available on the Google Forms platform. This instrument was chosen due to its practicality in sending and collecting data, a condition to reach the most significant number of respondents possible and obtain a statistically sufficient number to validate results (Dillman, 2006). Furthermore, the main reasons to choose this method include its low cost, ease of access, little time required to complete, and flexibility (Dillman, 2006).

The questionnaire pre-test was conducted in July 2021 with eight accountants who work with public and private accounting. Modifications were implemented according to the participants' assessments to ensure the instrument fit the research context.

### 3.3 Variables' operationalization

All variables were measured using pre-established and validated scales. Those originally in English were translated into Portuguese and then back-translated. The answers were rated on a 5-point Likert scale.

The **Accountant's Effectiveness** construct was based on the measure proposed by Rouwellar et al. (2021), formulated with five items ("My superior agrees that my contribution is essential to the organization"; "I contribute to the organizational efficiency and effectiveness of internal processes"; "My contribution is for the Administrative Council or/and Board of Directors to make financially and organizationally better decisions"; "My tasks enable the organization's financial position to become more transparent"; "My tasks enable the organization to meet the demands imposed by entities external to the company") anchored on a 5-point Likert scale ranging from 1="Totally Disagree" to 5="Totally Agree."

The **interpersonal skills** construct was also measured by the scale proposed by Rouwellar et al. (2021), formulated with six propositions ("I ask the right questions"; "I think about the impact of numbers"; "I continually question the management's analyzes and plans"; "I know when to start a discussion and when to give up discussion"; "I am always asking questions"; "I do not hesitate to criticize the administration's plans and actions"). The items were rated on a 5-point Likert scale ranging from 1="Totally Disagree" to 5="Totally Agree".

For the **conflict between managers** construct, the measure by Xin (2003) and Jehn (2001) was used, composed of six items ("How often do you have conflicts of ideas with your organizational managers (senior management)?"; "How often do you have disagreements with organizational managers (senior management) about tasks or projects you are working on?"; "How often do you have conflicting opinions with organizational managers (senior management) about tasks/projects you are working on?"; "With How often are there disagreements with your organizational managers (senior management) about who should do what?"; "Are there many conflicts with organizational managers (senior management) about the responsibility for activities and tasks?"; "How often do you disagree with their operational managers (senior management) about resource allocation?"). The items are rated on a 5-point Likert scale ranging from 1="Never" to 5="Very often," allowing us to analyze how often the situations described happened to the respondents.



Finally, the **job satisfaction** construct was measured based on Tarrant and Sabo (2010) and Palomino and Frezatti (2016), with six questions (“How satisfied are you with the nature of your work?”; “How satisfied are you with the person who supervises you (your hierarchical superior)?”; “How satisfied are you with the relationship you maintain with the people in the organization in which you work (your co-workers)?”; “How satisfied are you with the remuneration you receive for your work?”; “How satisfied are you with the growth opportunities in your organization?”; “To conclude, considering the five items above, how satisfied are you with your current situation?”). The responses were rated on a 5-point Likert scale, ranging from 1 = “Totally dissatisfied” to 5 = “Totally satisfied,” which allowed us to verify the respondents’ degree of satisfaction with each situation described.

### 3.4 Procedures and Ethical Considerations

The contact with participants to collect data occurred through two strategies: (1) a search was performed in the LinkedIn network database and other social networks (e.g., Instagram), including the researcher’s networks, to identify accountants; and (2) by disseminating the survey on social networks. The individuals who consented to participate in the study had electronic access to the final questionnaire on the Google Forms platform. Once all the procedures were implemented, the data collected were tabulated and organized in Excel spreadsheets for subsequent analysis. Next, data analysis was performed, enabling us to reach conclusions about the phenomenon addressed here.

Ethical considerations were identified and met at all stages, in which researchers adopted procedures to preserve the participants’ anonymity and confidentiality of their responses. Respondents were not directly identified; personal information (e.g., gender, age group, position, length of service, etc.) was aggregated and treated together. All collected data was kept confidential, so only the researchers had access.

Finally, the respondents received clarification that their participation was voluntary, ensuring the impartiality of the answers they were about to provide. Hence, the respondents signed a consent form, confirming they knew about the ethical protocol. The participants were also informed where to find the study’s results if they were interested.

### 3.5 Tools for Analysis

Structural equation modeling using the partial least squares method was adopted for data analysis using the SmartPLS 4 software. Several preliminary tests were performed. First, the common bias method is performed to see whether the variances are due to how the constructs are measured instead of what they represent (Podsakoff et al., 2003). Hence, Harman’s (1976) single-factor test was conducted to assess how much of the observed variables can be explained by a single factor. The analysis must result in a value of less than 50% to ensure that a single factor cannot explain most of the variance. This study’s main factor extracted in exploratory analysis explains 24.19% of the variances, meeting the parameter of less than 50%.

## 4. Results

### 4.1 Sample Characterization

We identified the main characteristics of the 74 participants who completed the questionnaire, as described in Table 1:

Table 1

#### Respondents' Characteristics

Industry	N	%	Region	N	%
Agroindustry	1	1%	North	0	0%
Hospital technical assistance	2	3%	South	2	3%
Auditing	4	5%	Southeast	11	15%
Industrial goods	4	5%	Northeast	57	77%
Tax recovery services	2	3%	Midwest	3	4%
Consumer Cyclical (household appliances, etc.)	3	4%	No answer	1	1%
Consumer non-cyclical (food, etc.)	2	3%	<b>Total - Region</b>	<b>74</b>	<b>100%</b>
Accounting	7	9%	<b>Education</b>	N	%
Finances and others	30	41%	Specialization	31	42%
Tax	2	3%	Undergraduate degree	34	46%
Accounting expertise and consultancy	1	1%	Master's /Doctoral degree	8	11%
Oil, gas, and biofuels	5	7%	High school	1	1%
Judicial recovery and bankruptcy	1	1%	<b>Total - Educational level</b>	<b>74</b>	<b>100%</b>
Public service	5	7%	<b>Sex</b>	N	%
Third sector	4	5%	Female	42	57%
Retail	1	1%	Male	32	43%
<b>Total - Employees</b>	<b>74</b>	<b>100%</b>	<b>Total - Sex</b>	<b>74</b>	<b>100%</b>
<b>Number of employees</b>	<b>N</b>	<b>%</b>	<b>How many years of experience as an accountant?</b>	<b>N</b>	<b>%</b>
Less or equal to 100	41	55%	Less or equal to 5 years	52	70%
More than 100 and less or equal to 1000	18	24%	More than 5 years and less or equal to 10 years	11	15%
More than 1000	15	20%	More than 10 years	11	15%
<b>Total - Funcionários</b>	<b>74</b>	<b>100%</b>	<b>Total - Experience as an accountant</b>	<b>74</b>	<b>100%</b>
<b>How many years have you worked in the current company?</b>	<b>N</b>	<b>%</b>	<b>Respondents' positions</b>	<b>N</b>	<b>%</b>
Less or equal to 5 years	61	82%	Accountant or employee in the accounting area	41	55%
More than 5 years and less or equal to 10 years	8	11%	<i>Controller</i>	4	5%
More than 10 years	5	7%	Other	29	39%
<b>Total - Time in the current company</b>	<b>74</b>	<b>100%</b>	<b>Total - Position</b>	<b>74</b>	<b>100%</b>

Regarding the industry in which the respondents worked, most (41%) worked in the financial sector, in areas related to Accounting, tax, and controlling, among others. As for the regions where they worked, most reported the Northeast, with 57 valid questionnaires (77%), followed by the Southeast, with 11 responses (15%), and the Midwest, with three valid responses (4%). No response was obtained from individuals in the North, while one of the respondents did not report the region he was from.

Regarding the respondents' level of education, most reported a degree (34 respondents, 46% of the total sample), while 42% of the sample had a specialization. Regarding gender, 57% of respondents reported being a woman and 43% men.

Regarding the size of the organizations with which the respondents were affiliated, 41 worked in companies with less than 100 employees, 18 worked in organizations with between 101 and 1,000 employees, and the remaining reported organizations with more than 1,000 employees.

Regarding the respondents' experience as accounting professionals, most participants reported less than five years (70% of the sample), and the remaining 30% reported between 5 and 10 years. As for the time working at the current company, 61 of the 74 respondents reported less than five years. Finally, most respondents (41; 55%) are accountants or work in accounting.

## 4.2 Measurement Model

The measurement model is assessed according to reflective model criteria, such as validity and reliability. First, convergent validity was verified; the Average Variance Extracted (AVE) is expected to be greater than 0.50 (Fornell & Larcker, 1981). To meet this criterion, the model must be adjusted considering the excluding indicators of constructs concerning interpersonal skills (2) and accountant effectiveness (1). After these adjustments, all constructs met the criterion of  $AVE > 0.50$  (Table 2).

Table 2

**Matrix of correlations between latent variables (n=74)**

	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1 – Interpersonal Skills	<b>0,719</b>			
2 – Accountant's effectiveness	0,542***	<b>0,727</b>		
3 – Managers' conflicts	0,308**	0,027	<b>0,849</b>	
4 – Job satisfaction	0,292**	0,539***	-0,197	<b>0,771</b>
<i>Cronbach's alpha</i>	0,689	0,706	0,923	0,858
Composite reliability	0,810	0,816	0,939	0,896
Average Variance Extracted (AVE)	0,517	0,528	0,720	0,595

Note: (i) The numbers in the diagonal are the square root of AVE. (ii) Correlations \*, \*\*, \*\*\* are significant at 10%, 5%, and 1%, respectively.

Next, the internal consistency was verified via Cronbach's Alpha and Composite Reliability (Ringle et al., 2014); a Cronbach's Alpha above 0.6 is adequate, and above 0.7 is satisfactory. Table 2 shows that Cronbach's Alpha is adequate for the accountant effectiveness construct and satisfactory for the other constructs. As for composite reliability, values above 0.7 are adequate, and above 0.9 are satisfactory. Table 2 indicates that the composite reliability for the Conflict with managers construct is satisfactory and adequate for the other constructs. Finally, discriminant validity at the latent variable level indicates that the AVE's square root (diagonal in Table 2, in bold) must be greater than the correlations with the other latent variables (Fornell & Larcker, 1981).

Table 3

**Factor loading matrix (cross-loadings)**

	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1 – Interpersonal Skills	<b>0,710</b>	0,316	0,144	0,217
	<b>0,774</b>	0,538	0,080	0,390
	<b>0,706</b>	0,327	0,299	0,092
	<b>0,682</b>	0,345	0,358	0,122
2 – Accountant's effectiveness	0,344	<b>0,729</b>	-0,199	0,529
	0,574	<b>0,759</b>	0,097	0,288
	0,285	<b>0,621</b>	0,300	0,212
	0,342	<b>0,787</b>	0,001	0,481
3 – Conflict with managers	0,245	0,121	<b>0,850</b>	-0,096
	0,308	0,098	<b>0,891</b>	-0,044
	0,315	0,082	<b>0,862</b>	-0,077
	0,212	-0,074	<b>0,849</b>	-0,217
	0,276	-0,026	<b>0,808</b>	-0,172
	0,214	-0,034	<b>0,831</b>	-0,344
4 – Job satisfaction	0,393	0,480	-0,114	<b>0,837</b>
	0,160	0,293	-0,238	<b>0,722</b>
	0,206	0,413	-0,067	<b>0,573</b>
	0,226	0,330	-0,126	<b>0,743</b>
	0,062	0,409	-0,209	<b>0,792</b>
		0,513	-0,167	<b>0,916</b>

Notes: All the factor loads are significant at 1%.

Furthermore, discriminant validity at the indicator level (Table 3) requires factor loadings to be greater in the respective constructs than in the other constructs (Chin, 1998). In general, the criteria of internal consistency and discriminant validity were met.

Preliminary data indicate that interpersonal skills positively correlate with accountant effectiveness and conflict with managers. Additionally, the accountant's effectiveness construct positively correlates with job satisfaction, while conflict with managers is negatively correlated.

### 4.3 Structural Model

The structural model is estimated by calculating the complete bootstrapping, with 5,000 samples, to assess whether the paths are significant (Bido & Silva, 2019; Hair et al., 2017). The study hypotheses (H1-H4) are analyzed in this first subsection, and additional analyses examining the indirect effects of interpersonal skills on job satisfaction through accountant effectiveness and conflict with managers are discussed in the next section.

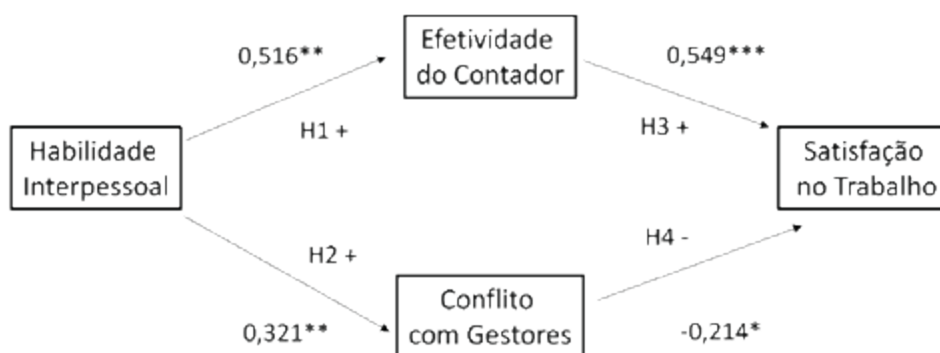
First, the VIF (Variance Inflation Factor) is observed in the model, as it indicates whether there is collinearity between the variables. The values obtained are all lower than 5 and, therefore, meet the parameter of an absence of collinearity (Hair et al., 2017) – see Note in Table 4. Next, the  $f^2$  values, which indicate effect size, are analyzed. Effect sizes up to 0.02 are considered small, up to 0.15, moderate, and up to 0.35 are considered large (Cohen, 1988). As for the explained variance of the endogenous variables, we used the adjusted  $R^2$  as a parameter, where values up to 2% are considered small, up to 13%, moderate, and up to 26% large (Cohen, 1988).

Table 4 and Figure 2 present the main results of the hypotheses testing. H1 predicts that accountants' interpersonal skills are positively associated with their effectiveness at work. The effect size is above the parameter determined for a large effect ( $f^2=0.417$ ), and the structural coefficient (0.516) indicates a positive association between the variables. Additionally, this association is significant ( $p$ -value=0.007), confirming that there is a positive association between interpersonal skills and accountant effectiveness. The explained variance of the endogenous variable accountant effectiveness is 28.4%, also above the parameter for large effect.

Table 4  
Structural model's results (n = 96)

	Hypotheses	$f^2$	Structural Coefficient	Standard deviation	t-value	p-value	Adjusted $R^2$
Interpersonal skills → Accountant effectiveness	1 (+)	0,417	0,516	0,202	2,690	0,007	0,284
Interpersonal skills → Conflict with managers	2 (+)	0,105	0,321	0,146	2,104	0,035	0,082
Accountant effectiveness → Job satisfaction	3 (+)	0,446	0,549	0,130	4,194	0,000	0,317
Conflict with managers → Job satisfaction	4 (-)	0,067	-0,214	0,126	1,679	0,093	

Note: VIF values are between 1.201 and 4.569.



Translate: Interpersonal skills; Accountant's effectiveness; Job satisfaction; Conflict with managers

Note: \*, \*\*, and \*\*\* indicate p-values below 0.10, 0.05, and 0.01, respectively.

Figure 2. Structural model's results (n = 96)

H2 predicts that the interpersonal skills of accounting professionals are positively associated with conflict between organizational managers and accountants. The effect size for this relationship is moderate ( $f^2 = 0.105$ ), and the structural coefficient (0.321) indicates a positive association between the variables. Furthermore, this association is significant (p-value=0.035) and supports the expected positive relationship between interpersonal skills and conflict with managers. The explained variance of the endogenous variable conflict with managers is 8.2%, within the average value parameter.

H3 predicts that the work effectiveness of accounting professionals is positively associated with their satisfaction within the organization. The effect size is above the parameter for a large effect ( $f^2=0.446$ ), and the structural coefficient (0.549) indicates a positive association between the variables. Additionally, this association is significant (p-value=0.000), supporting the expected positive relationship between the effectiveness of accounting professionals and job satisfaction.

H4 predicts that conflict between organizational managers and accounting professionals is negatively associated with accountants' job satisfaction. The effect size for this relationship is moderate ( $f^2=0.067$ ), and the structural coefficient (-0.214) indicates a negative association between the variables. Additionally, this association has marginal significance (p-value=0.093), supporting the expected negative relationship between conflict with managers and job satisfaction. The explained variance of the endogenous variable job satisfaction is 31.7%, i.e., higher than the large effect parameter.

#### 4.4 Additional analysis: Indirect effects

An analysis was performed to verify whether accountant effectiveness and/or conflict with managers explain the effect of interpersonal skills on job satisfaction. Hence, we adopted the bootstrapping procedure with 5,000 subsamples. As shown in Table 5, the structural coefficient (0.292) indicates that interpersonal skill is indirectly and positively associated with job satisfaction through the accountant's effectiveness. Such an association is significant (p-value=0.045), suggesting that the accountant's effectiveness construct mediates the association between interpersonal skills and job satisfaction.

Table 5

##### Indirect effects' results (n = 96)

	Structural	Standard deviation	t-value	p-value
Interpersonal skills → Accountant's effectiveness → Job satisfaction	0.292	0.147	2.006	0.045
Interpersonal skills → Conflict with managers → Job satisfaction	-0.065	0.051	1.279	0.201

Table 5 also shows that the structural coefficient (-0.065) of the association between interpersonal skills and job satisfaction through conflict with managers is not significant (p-value=0.201), indicating that conflict with managers does not mediate the association between interpersonal skills and job satisfaction.

## 4.5 Discussion

This study aimed to analyze the relationship between accountants' interpersonal skills and their work effectiveness, conflicts between accountants and organizational managers, and job satisfaction.

The models' results indicate that the association established in H1 – in which the interpersonal skills of accounting professionals are positively associated with their effectiveness at work – is significant. Thus, H1 was not rejected. Such a result is consistent with studies showing the importance of accounting professionals' interpersonal skills for their effectiveness in solving problems and assisting in decision-making (e.g., Bernardo et al., 2018; Rouwellar et al., 2021).

Regarding H2, which portrays a situation in which the interpersonal skills of accounting professionals are positively associated with conflicts between organizational managers and accountants, a positive and significant association was found. Thus, we failed to reject H2. Such a result is consistent with previous evidence, according to which a higher level of managerial skills of accounting professionals (e.g., greater engagement) leads to more significant challenges in terms of conflicts between managers and accounting professionals (Horton & Wanderley, 2018); despite its greater potential for influencing organizational practices.

H3 proposes the notion that the effectiveness of accounting professionals is positively associated with their job satisfaction. This positive and significant association confirms the expected positive relationship between accountant effectiveness and job satisfaction. The result obtained for H3 is aligned with previous studies' expectations that accounting professionals' effective performance is associated with their awareness of the importance and appreciation of their work (Nunes et al., 2014; Rouwellar et al., 2021) and, therefore, with their job satisfaction.

Finally, H4 predicts that conflict between organizational managers and accounting professionals is negatively associated with accountants' job satisfaction. Hence, its result indicates a negative association with marginal significance between the variables, supporting the expected negative relationship. Such a result aligns with previous studies highlighting that conflicts between managers and accounting professionals may lead to anguish and negative feelings, decreasing these professionals' job satisfaction at work (Horton & Wanderley, 2018).

Two complementary analyses were performed: the first was based on the idea that the accountant's effectiveness permeates the association between interpersonal skills and job satisfaction, and the second was intended to verify whether conflicts with managers interfere with the association between interpersonal skills and job satisfaction. The results were, respectively, significant and non-significant.

## 5. Final Considerations

Accounting professionals who now face the responsibility of multiple roles also need multiple skills. For example, interpersonal skills allow accountants to be more effective, enhancing their ability to influence managers. Therefore, this study presents three central contributions. First, we complement the literature examining what accountants do by showing the importance of interpersonal skills in the accountants' ability to be effective and influence management. Second, we broaden our understanding of complex accounting arrangements by showing the importance of accountants' interpersonal skills, which substantiates a contemporary discussion about the accounting profession based on the combination of technical and non-technical skills.

Finally, our findings provide important indications about a potential "dark side" of the development of accountants' interpersonal skills, which has been seldom acknowledged in the literature. The development of interpersonal skills by accountants has been seen as highly positive. However, paradoxically, we found that a higher level of interpersonal skills may be associated with more frequent conflicts between accountants and managers; these conflicts can potentially decrease the accountants' job satisfaction. It is an interesting finding, which demands future research to understand in more detail how accountants deal with this paradox in their professional context.

Although rigorous methodological procedures were adopted in this study, there are some limitations related to the study design, population, and the sample collected through questionnaires. This study's cross-sectional characteristic – i.e., data was collected only once – does not allow the results to be consolidated over time. Regarding the population, no databases determine the exact number of Brazilian accounting professionals. Additionally, despite the different forms in which data were collected, we cannot state that the study questionnaire obtained all or a significant amount of data. Thus, these limitations hinder the generalization of results, though they can inspire future studies to expand the discussion.

Despite the limitations previously mentioned, this study presents crucial and relevant starting points for the discussion concerning accountants' interpersonal skills. Future research is suggested to adopt case studies and larger samples to address the relationships identified in more depth. Finally, longitudinal studies would make the results more generalizable and conciliate the relationships presented here.



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