

## ANALYSIS OF THE RELATIONSHIP BETWEEN EI (EMOTIONAL INTELLIGENCE) AND ORGANIZATIONAL CULTURE IN THE ACCOUNTING SECTOR IN ROMANIA

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### ABSTRACT

*This study explores the relationship between emotional intelligence and organizational culture within knowledge workers in the financial-accounting sector in Romania. The main objective is to understand how the development of Emotional Intelligence (EI) influences the performance of employees/teams and consequently the performance of the organization. The study utilizes an empirical research methodology, collecting data through questionnaires applied to a representative sample of professionals in the Romanian financial-accounting sector. The data analysis indicates that better levels of EI are associated with a performance-oriented organizational culture. Results suggest that promoting EI development among employees can improve organizational performance. The findings of the study provide valuable insights for managers in the KIS (Knowledge Intensive Services) sector, highlighting the importance of integrating emotional competencies into organizational development strategies to create more productive work environments.*

**KEYWORDS:** *knowledge worker, motional intelligence, organizational culture.*

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### 1. INTRODUCTION

In an increasingly globalized and competitive economic context, organizations in the knowledge-intensive services (KIS) sector need to adapt rapidly to change in order to remain competitive. A key component of this adaptability is the organizational culture, which can significantly influence employee performance and, by extension, organizational success. Within this culture, emotional intelligence (EI) can play an important role, especially for knowledge workers (KW), whose work frequently demands both cognitive and emotion management skills. By the nature of their work, these professionals have a direct impact on decision-making and innovation. For this reason we believe that, in addition to technical skills, it is essential to have a deep understanding of their own emotions in order to effectively manage relationships.

This study explores the relationship between emotional intelligence and organizational culture among knowledge workers in the financial-accounting sector in Romania, a field that represents an eloquent example of KIS. The main objective is to understand how the development of EI influences the performance of employees and teams, thus contributing to improve the overall organizational performance. The research uses an empirical methodology, collecting data by administered questionnaires to a sample of professionals in the financial-accounting sector. The theoretical background of this study is based on three fundamental concepts: emotional intelligence (EI), knowledge workers (KW) and knowledge intensive services (KIS). Understanding the interactions

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between these concepts is essential to reveal how the development of EI can influence organizational culture and ultimately organizational performance. By identifying a positive association between high levels of EI and a performance-oriented organizational culture, this study aims to contribute to our understanding of the internal dynamics of KIS organizations.

The importance of this paper resides in the practical and theoretical relevance of its findings. On the one hand, managers in the KIS sector can use the findings of the study to develop strategies to promote the development of emotional competence among employees, thereby contributing to more productive and innovative work environments. On the other hand, the study provides a basis for researchers, adding value to the academic debate on the influence of EI on modern leadership and team dynamics.

Thus, this study not only brings attention to the role of emotional intelligence in the context of organizational culture, but also opens new research directions to explore more deeply the impact of EI on organizational performance, especially in firms in the financial-accounting sector, an integral part of KIS.

Our proposed study focuses on three ideas, namely:

- the role that values play in the development of EI in the growth of each employee with particular attention to the accounting profession;
- the extent to which the ethics and behavioral model of each employee in the accounting sector is related to EI and directly influences the type of organizational culture of the firm oriented towards top performance;
- identifying some of the elements that are part of EI and analyzing them in relation to what the theory consecrates by knowledge workers starting with the works of Drucker and other authors.

## 2. LITERATURE REVIEW

*Emotional Intelligence* (EI), a relatively recent topic in psychology and sociology, has gained relevance in organizational settings. The concept has its origin in the research of Edward Thorndike, who introduced the concept of social intelligence as the ability to manage interpersonal relationships (Thorndike, 1920, p.228). Howard Gardner extended this idea with the concept of multiple intelligences, emphasizing that cognitive intelligence (IQ) on its own is not a sufficiently complete construct to guarantee success in life and needs to be complemented by other abilities (Gardner, 2018). John Mayer and Peter Salovey (1990) developed EI as a set of skills related to emotion processing, describing four essential stages: perceiving, understanding, managing emotions and facilitating thinking (Salovey & Mayer, 1990, pp.189-191). Daniel Goleman popularized EI in 1995, identifying five key components: self-awareness, self-regulation, motivation, empathy, and social skills (Goleman, 1995, pp. 442-443; Goleman et al., 2005, pp.76-77; Bradberry, 2023, p. 35, pp. 50-53; Cherniss & Adler, 2023, pp. 13-29; Igbokwe et al., 2023, p. 43).

EI is now recognized as essential in the modern workplace and for knowledge workers, influencing organizational performance and culture (Goleman, 2005, pp. 40-41, 45, 53; Bradberry & Greaves, 2009, p. 50; Harahap et al., 2023, p. 335; Dasborough et al., 2022, pp. 2-3).

*Knowledge workers* are employees who focus on intellectual activities, using information rather than physical labor (Drucker, 1999, p. 6). After the Second World War, the transition from a physical labor-based to a knowledge-based economy was considered one of the most important changes of the 20th century (Drucker, 1999, p. 6). In this new context, the ability to effectively control and manage resources, including knowledge, has become essential for an organization. Its success depends not only on the ability to implement new techniques and strategies, but also on the degree to which workers accept and adapt to these changes (Gellner & Hirsch, 2020, p. 40). Peter Drucker introduced the concept of knowledge workers and described them as professionals with high expertise, autonomy, originality and commitment to continuous learning (Drucker, 1999, p. 79; Drucker &

Maciariell, 2008, p. 6). Drucker initially included professions such as doctors and lawyers, and now the concept has expanded to include technicians and analysts (Greene & Myerson, 2011, p. 20). Davenport categorized knowledge workers into fields such as management, technology and science (Davenport, 2011, p. 6). Although there is no uniform view on knowledge (Feyerabend, 2020, p.252), Drucker considered it as an essential economic and personal resource and the capital of a developed country (Drucker, 1989, p. 168; Drucker, 1999, p. 36; Drucker, 2001, p. 11, p. 43).

The concept of *knowledge-intensive services* (KIS) refers to services such as consulting, education and R&D, which are essential for the modern economy and contribute to innovation and adaptability (Krupskaya, 2024). These services are based on advanced knowledge and involve close collaborations with customers to meet their specific needs. KIS attracts highly skilled personnel and is essential in the knowledge-based economy, functioning as expertise-based 'vanguards' (Unger, 2019, p. 53); they are characterized by a high level of knowledge and rely heavily on the skills and expertise of their employees (Krupskaya, 2024, p. 4). The concept became relevant with the development of the knowledge-based economy, with Edith Penrose as a precursor, who emphasized the importance of employees' knowledge and expertise for the growth of firms (Penrose, 1960, p. 22). In today's digital age, characterized by an information explosion and rapid technological developments, the role of *knowledge workers* in knowledge intensive services has become essential for the success of this type of organizations. These professionals, who rely on their intellectual expertise and skills to create, distribute and use knowledge, face complex challenges that require more than technical skills. It should be emphasized that in developed countries such as the USA, Canada, Japan, South Korea, Germany, France, the UK, etc., the proportion of the KIS sector in the overall tertiary sector of the national economy is constantly increasing. EI, through its defining elements, helps to improve collaboration, effective communication and the ability to cope with stress and change, essential factors in an increasingly interconnected and dynamic work environment. In Table 1 we present a parallel between knowledge workers and EI elements.

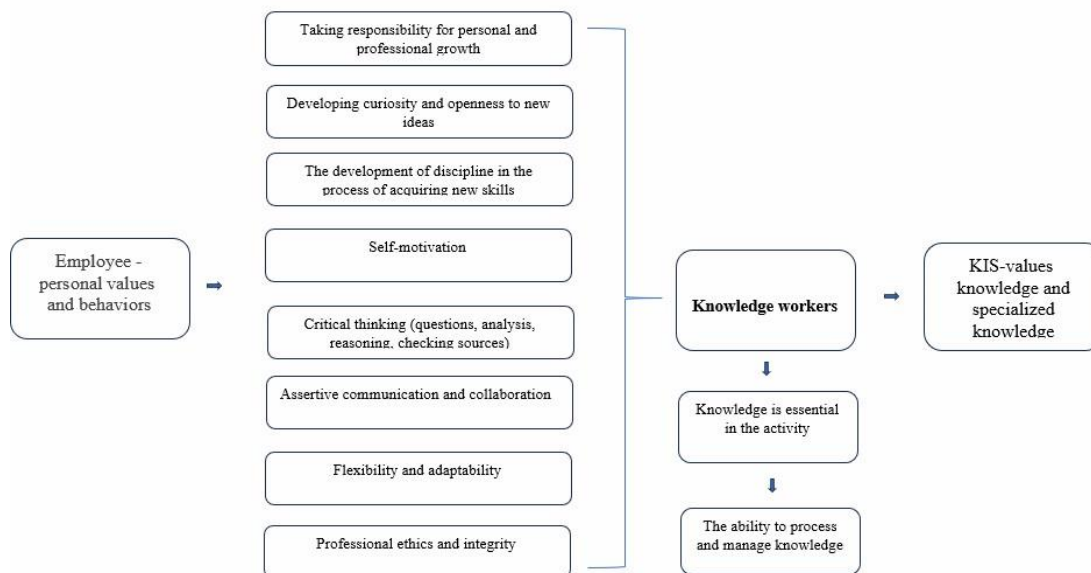
**Table 1. Parallel between knowledge workers and emotional intelligence elements**

<b>Element</b>	<b>Knowledge workers</b>	<b>Emotional intelligence</b>
Self-awareness	They are aware that they have a high level of expertise and qualification, which enables them to manage and process information correctly. Behave ethically and maintain high standards in both their personal and professional lives.	It is one of the pillars of emotional intelligence. People with high EI are aware of their emotions, understand them and manage them effectively; they use emotions to support thinking and self-awareness.
Self-regulation and working time management	Deadlines are challenging KWs to manage stress and maintain focus under time pressure; managing emotions in these situations is key to maintaining high performance	Important EI skill - the ability to understand and regulate emotions to respond effectively in different situations. The ability to pause (provide time to process a response) between a stimulus (stressful situation) and the response given
Adaptability and flexibility	They have the ability to adapt in the face of change - new technologies - they see them as a growth opportunity to become more successful.	The ability to adapt to change and cope with stress and pressure is an important aspect of EI. People with high EI are able to adapt to new circumstances and face challenges with resilience and optimism
Inter-human relation: communication and collaboration	Knowledge-based work often requires collaboration with colleagues or customers. To realize this KW must be able to transfer their knowledge and ideas in a clear and efficient way.	Social skills were considered a culmination of EI capabilities. Having them puts a KW in a position to understand the perspectives of those around them, to listen patiently to different opinions, and to be interested in developing an assertive communication style that leads to cooperation.

Element	Knowledge workers	Emotional intelligence
Motivation and passion:	Intrinsic motivation and passion for their working field are factors that can increase a knowledge worker's performance and commitment. KWs are motivated by their own desire to know and learn new things.	The ability to identify and pursue one's personal goals and values is related to EI. Intrinsic motivation is a specific aspect of EI and considers the desire to work for one's own inner satisfactions without prioritizing external rewards

Source: author elaboration adapted from Drucker (1967, p. 23, p. 98; 1999, p. 69, p. 164; 1989, pp. 220-222, p. 229); Goleman et al., (1995 pp. 442-443; 2005 pp. 76-77); Salovey & Mayer (1990, p. 149); Bradberry (2023, pp. 50-53); Cherniss & Adler (2023, pp. 13-29); Harahap et al., (2023, p. 335); Igbokwe et al., (2023, p. 46); Krupskaya (2024, p. 4).

For ease of understanding of table 1, we show in the figure below an individual's journey from employee to knowledge worker through the use of IE. The figure also shows the link between this category of employees and knowledge intensive services. We note that the simple possession of data at the employee level is not knowledge. The transformation of a simple employee into a knowledge worker involves a process by which this data is transformed into information, then analyzed, processed and linked with other information, whereby the initial information is given added value by the knowledge already held by the employee. (Drucker, 1989, p. 202) This sequence of steps is only successfully completed once this specialized knowledge has been capitalized on in organizations. Only their qualitative impact (Drucker, 1999, p. 147) through the practical applicability of knowledge gives an employee the quality of knowledge workers (Drucker, 1967, p. 21) and reveals their role and importance in knowledge intensive services. Moreover, one of the reasons that stimulate a knowledge worker in his work is precisely the possibility of capitalizing on the skills he has (Drucker, 1967, p. 99).



**Figure 1. The connection between emotional intelligence, knowledge workers and knowledge intensive services**

Source: author elaboration adapted from Drucker (1967, p. 23, p. 98; 1999, p. 69, p. 164; 1989, pp. 220-222, p. 229); Goleman et al., (1995 pp. 442-443; 2005 pp. 76-77); Salovey & Mayer (1990, p. 149); Bradberry (2023, pp. 50-53); Cherniss & Adler (2023, pp. 13-29); Harahap et al., (2023, p. 335); Igbokwe et al., (2023, p.46); Krupskaya (2024, p. 4).

As part of the study, we conducted a survey among professionals working in the field of accounting (a KIS domain), which fits into the category of knowledge-intensive services. The importance of the accountant in an organization was also recognized by Drucker, who specified that in some family businesses the owner's relatives could reach all the top positions in the organizational chart except the chief accountant (Drucker, 1967, p.11). We thus deduce that this position was reserved for a truly capable and well-qualified person, Drucker stating that a top professional accountant is quite hard to find (Drucker, 1967, p. 93).

Although there is some pressure from legislative requirements and professional organizations (CECCAR-The Council of Accounting Experts and Authorized Accountants), many accountants voluntarily choose to upgrade their knowledge to improve their professional performance and ensure career success. In practice, continuing education is both an obligation and a necessity to adapt to changes in the field. Similarly, based on the literature on the concepts of KW and KIS, we further formulate hypothesis H2 (see research methodology section).

IFAC - International Federation of Accountants emphasizes the importance of a stable legal framework for accounting professionals, stating that stability and predictability in regulations are essential to allow companies and accountants to focus on value-added activities and to minimize compliance risks and costs (<https://www.ifac.org/>).

The accounting profession in Romania, as in other countries, faces challenges related to specific regulations and legislation. There is evidence that certain stakeholders may try to exploit legislative loopholes or weaknesses to their advantage. Again, on the basis of the issues raised concerning the concepts of EI, KW and KIS, we formulate hypothesis H3 (see research methodology section).

A high level of ethics in the accounting profession is important to ensure compliance with accounting standards and principles, as well as to avoid illegal practices such as financial engineering or illegal tax optimizations (<https://www.ifac.org/>).

An organizational culture that promotes cooperation and good relations in the workplace is essential for employee and firm performance. Based on the international literature on the three concepts, we formulate hypothesis H4 (see research methodology section).

### **3. RESEARCH METHODOLOGY**

#### **3.1 Description of the research methodology**

For the empirical research part, we applied a questionnaire on a group (*Tax Advisors Group* – on the social networking platform *Facebook*) of accounting professionals in the period 22.05.2024 - 11.06.2024. Out of the total of 45.000 members of this group, nationally representative for this profession, we obtained a number of 200 valid responses with the assurance of confidentiality and anonymity of the respondents (no personal data were collected). The empirical research is survey based and the main research instrument is the questionnaire. In Romania, there are about 110,000 professional accountants, ([www.ceccar.ro](http://www.ceccar.ro)) of which only about 43% have accounts on the social networking platform Facebook (the sample we have constituted is representative only for the group of accountants who have accounts on this platform; it cannot be representative at national level).

In designing the questionnaire it was aimed that the questions asked were easy to understand, that there were no double negatives in the formulation of the questions, and that the questionnaire was of average complexity and size, so that we could get honest answers from the participants, who were able to read all the questions carefully. We used Google Forms to disseminate the questionnaire. Excel and SPSS (IBM, version 26) programs were used for data processing.

The structure of the sample is as follows: 192 female (96%) and 8 male (4%). However, we consider the sample to be representative, as there is a higher percentage of female employees in the financial accounting sector than male employees (Nishiyama et al., 2014).

In terms of respondents' educational level, 92 (46%) of the respondents have bachelor's degree, 74 (37%) have master's degree, and 4 (2%) have doctoral degree. Out of the 200 respondents, 12 respondents, representing 6% of the sample analyzed, stated that they had taken advanced training in their field of work, and 18 respondents (9%) stated that they held two or more bachelor's, master's or doctoral degree. In terms of respondents' age, 5 respondents (2.5%) are aged between 18 and 30 years old, 26 respondents (13%) between 30 and 40 years old, 69 respondents (34.5%) between 40 and 50 years old, 83 respondents (41.5%) between 50 and 60 years old, and 17 respondents (8.5%) over 60 years old.

Given that the sample consists of a majority of respondents over 40 years of age (84.5%), it is not surprising that 123 respondents (61.5%) have work experience of more than 20 years, 34 respondents (17%) have work experience between 15 and 20 years, 22 respondents (11%) have work experience between 10 and 15 years, 14 respondents (7%) have work experience between 5 and 10 years, and 7 respondents (3.5%) have work experience of less than 5 years.

Regarding the level of respondents' income, 3 respondents (1.5%) stated that their income is below 2000 lei per month, 6 respondents (3%) between 2000 and 3000 lei, 25 respondents (12.5%) between 3000 and 4000 lei per month, 43 respondents (21.7%) between 4000 and 5000 lei per month and 121 respondents (61.1%) have an income exceeding 5000 lei/month (only 198 out of 200 respondents answered this question). The regions where the survey participants work are: 46 respondents from the Bucharest-Ilfov Region, 24 respondents from the Center Region (which includes the counties of Alba, Brasov, Covasna, Harghita, Mures and Sibiu), 58 respondents from the Northeast Region (Bacău, Botosani, Iasi, Iasi, Neamt, Suceava, Vaslui), 12 respondents from the South Region (Argeş, Prahova, Dâmboviţa, Teleorman, Giurgiu, Ialomita and Calarasi), 15 respondents from the West Region (Timişoara, Arad, Hunedoara, Covasna), 15 respondents from the South-East Region (Brăila, Buzău, Constanţa, Galaţi, Tulcea, Vrancea), 6 respondents from the South-West Region (Dolj, Gorj, Mehedinţi, Olt and Vâlcea) and 24 respondents from the North-West Region (Bihor, Bistriţa- Năsăud, Cluj, Maramureş, Satu-Mare, Sălaj).

The sample structure is represented in Table 1 in Annex 1.

Building upon the insights gained from the literature review, this study seeks to examine the relationship between emotional intelligence (EI) and various factors influencing the performance of knowledge workers within the financial-accounting sector in Romania. To explore these relationships, four hypotheses have been formulated, each addressing a different aspect of the interaction between emotional intelligence, organizational culture, and the legal framework in this sector.

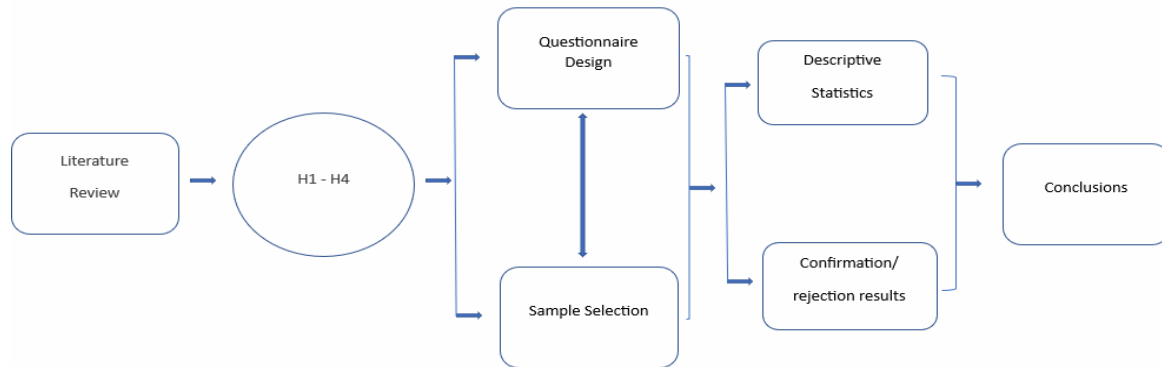
**Hypothesis 1:** Managing EI in knowledge workers supports building a performance-oriented organizational culture. The theoretical basis for this hypothesis was invoked by us when we presented the conception of the main authors who laid the foundations of the concept of IE at the international level (see literature review section).

**Hypothesis 2:** The stability of the legal rules regarding the financial services sector in Romania supports knowledge workers to manage their emotions. Similarly, the theoretical basis for this hypothesis has already been presented by us when we presented the conception of the main authors who laid the foundations for the concept of KW and KIS (see literature review section).

**Hypothesis 3:** Some stakeholders in Romania (employers, major clients, etc.) still show an inclination to "exploit" the legislative weaknesses of the accounting profession. Again, it is necessary to mention that H3 is based on the existing international literature on EI, KM and KIS (see literature review section).

**Hypothesis 4:** The favorable organizational culture that supports cooperation (good workplace relations) implicitly supports the performance of employees/ teams. Concerning the theoretical basis for the formulation H3 we point out that the statement is argued on the basis of the international literature on EI, KM and KIS.

In the following figure, as part of the research methodology, in order to support the understanding of the argumentation we constructed and the conclusions we reached, we reproduce in figure 2 a flow-chart of the entire study.



**Figure 2. Flow-chart of the present study**

Source: author's creation

### 3.2 Results and discussion

Before these hypotheses could be tested, variables were extracted from the questionnaire administered for this study. The extracted variables are presented in Table 2.

**Table 2. Presentation of variables and hypotheses proposed for testing**

Variable	Description of the variable
Emotional intelligence (EI)	The question that attempted to measure employee EI was: <i>If your job involves urgent tasks that interrupt your work, what is your response/reaction in these situations?</i> The possible answers to this question are: <i>I am used to this kind of situations</i> (this answer received a value of 3 - EI3), <i>it bothers me when I have to interrupt work</i> (this answer received a value of 2 - EI2), <i>one of the tasks will not be solved in time or correctly</i> (this answer received a value of 1 - EI1).
Employee performance/ adaptability (PERF)	The question that measured individual employee performance was: <i>How well do you keep up with legislative changes in your field?</i> Responses were coded with a value from 1 to 3, with a higher score representing higher performance and efficiency in the workplace. The answer <i>Yes, I succeed without difficulty</i> was given a score of 3 (PERF3). <i>Yes, I succeed but with difficulty</i> scored 2 (PERF2). <i>I don't succeed, I feel overwhelmed</i> received the lowest score, 1 (PERF1).
Stability of legal norms (STAB)	The question attempted to measure employee EI was: <i>How frequent are the changes in your area of specialty?</i> Responses were given values from 1 to 3, depending on how frequent these legislative changes are. <i>Annual</i> was coded as 1 (STAB1), <i>quarterly</i> as 2 (STAB2) and <i>monthly</i> as 3 (STAB3).

Variable	Description of the variable
Employee ethics (ETHICS)	The question that attempted to measure employee ethics was: <i>Have you had situations in which your employer/client asked you to avoid the law in order to help them?</i> If so, how did you do so? Possible answers to this question are: <i>I looked for a "way out" to help him</i> (ETHICS4); <i>I looked for a way because otherwise I would have lost my job/client</i> (ETHICS3); <i>I refused, but explained my reasons</i> (ETHICS2); <i>I absolutely refused, even though it would have caused me to lose my job/client</i> (ETHICS1); <i>I had no such situations</i> (these responses were removed from the regression analysis because they do not measure employee ethics)
Good relations at work (WREL)	The question that tried to measure the personal contribution of employees to creating a sense of well-being at work was: <i>Do you feel that the work atmosphere (relationship with your boss/colleagues) at work is favorable for you to do your job?</i> The answer <i>No, it is not</i> took the value 4 (WREL4). Answer <i>It would be good if the boss/colleagues were more open to dialog and cooperation</i> scored 3 (WREL3). The answer <i>Yes, most of the time, and this is only due to my own efforts</i> scores 2 (WREL2). The answer <i>Yes, I couldn't wish for more</i> was rated 1 (WREL1). The category <i>I don't have colleagues</i> did not receive a value and was excluded from the analysis.

Source: authors

The first hypothesis of this study was H1, as it has been stated. This hypothesis suggests that employees with a high level of EI contribute significantly to the development of a work environment that promotes the achievement of organizational goals.

In order to test this hypothesis, a logit ordinal regression was run using the SPSS statistical analysis program. This statistical method made it possible to analyze the relationship between employees' perceived level of EI and employees' perception of individual performance. In this regression analysis model, the dependent variable was employee performance and the independent variable was EI of knowledge workers. The results of the logit regression analysis are shown in Tables 3, 4 and 5.

**Table 3. Hypothesis 1 - Descriptive statistics**

		Number of respondents	Percentage (%)
To what extent do you manage to keep up with legislative changes in your field?	I can't do it, I feel overwhelmed	19	9.5%
	Yes, I succeed but with difficulty	136	68.0%
	Yes, I can do it without difficulty	45	22.5%
If your job involves urgent tasks that interrupt your work, what is your response/reaction in these situations?	I am used to this kind of situations, I know that I can solve both situations well	123	61.5%

		Number of respondents	Percentage (%)
	It bothers me when I have to interrupt work, I feel anxious/frustrated	64	32.0%
	One of the tasks will not be completed on time or correctly	13	6.5%
Total		200	100%

Source: Data analyzed by the authors using SPSS

In Table 3, employee performance (PERF) is distributed as follows: 19 respondents (9.5%) do not manage to keep up with legislative changes, 136 (68%) manage with difficulty, and 45 (22.5%) manage without difficulty. EI is distributed as follows: 123 respondents (61.5%) got used to urgent situations, 64 (32%) feel disturbed, and 13 (6.5%) cannot handle the tasks correctly. The results are shown in table 4.

**Table 4. Parameters estimation**

		Estimate	Std. Error	Wald	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
<b>PERF</b>	PERF1	-0,669	0,565	1,404	0,236	-1,776	0,438
	PERF2	3,059	0,624	24,060	0,000	1,837	4,282
	PERF3 <sup>a</sup>	.	.	.	.	.	.
<b>EI</b>	EI3	2,120	0,632	11,253	0,001	0,881	3,359
	EI2	1,392	0,644	4,675	0,031	0,130	2,654
	EI1 <sup>a</sup>	.	.	.	.	.	.

a. The parameter is set to a value of 0 because it is used as a reference category.

Source: Data analyzed by the authors using SPSS

The parameter estimates in Table 4 show that EI has a significant positive impact on employee performance, meaning that respondents who answered the question *If your job involves urgent tasks that interrupt your work, what is your response/reaction in these situations?* with *I mind when I have to interrupt work* (EI2) and *I get used to these kinds of situations* (EI3) tend to have higher job performance/adaptability than those who answered: *one of the tasks will not be solved in time or correctly*. The coefficients are positive and statistically significant ( $p < 0.05$ ). Therefore, the development of EI, defined as the ability to understand and manage one's own emotions and to adapt to unpredictable situations will have a positive effect on employees' perceived self- performance. *Hypothesis 1 can thus be confirmed.*

*Goodness of fit* refers to how well the observed data fit the proposed model.

In Table 5, various statistical measures are presented to assess how well the ordinal regression model fits the data.

**Table 5. Model fit information**

Model	-2 Log Likelihood	Chi-Square	Degrees of freedom (df)	Significance (sig)
Intercept Only	35.447			
Final model	21.824	13.622	2	0.001

Pseudo R-Square	
Cox and Snell	0.066
Nagelkerke	0.082
McFadden	0.041

Source: Data analyzed by the authors using SPSS

Chi-Square test and p-value (0.001) indicate that the model with independent variables (EI) is significantly better than the model with intercept only. The relatively small pseudo r-square values (6.6%, 8.2%, 4.1%) suggest that although the model is significant, it explains only a small part of the variation in employee performance. This is common in many ordinal regression models and indicates that there are other factors influencing employee performance that are not included in this specific model.

Hypothesis 2 of this study was tested using an ordinal logistic regression analysis, in which we used EI as the dependent variable and the stability of the legal rules as the independent variable.

The results of the regression analysis are presented in Tables 6, 7 and 8.

The distribution of responses in Table 6 shows that the majority of employees (61.5%) are used to managing urgent tasks and have a developed level of EI. However, a significant proportion (32%) experience anxiety or frustration with these tasks and a small percentage (6.5%) fail to manage them effectively.

In terms of the frequency of legislative changes, the majority of respondents (70,5%) perceive the changes to be monthly, which may suggest an instability that negatively affects their emotional state. Respondents who perceive changes to be less frequent (quarterly or annually) tend to have a more stable work environment, which may contribute to better emotional management.

*These results confirm the hypothesis that stability of legal rules influences the emotional state of accounting professionals.* Rule instability can create a stressful work environment, negatively affecting employees' ability to manage their emotions and, consequently, their job performance. These results can be seen in Table 6.

**Table 6. Hypothesis 2 – Descriptive statistics**

		Number of respondents	Percentage
If your job involves urgent tasks that interrupt your work, what is your response/reaction in these situations?	I am used to this kind of situations, I know that I can solve both situations well	123	61.5%
	It bothers me when I have to interrupt work, I feel anxious/frustrated	64	32.0%
	One of the tasks will not be completed on time or correctly	13	6.5%
What is the frequency of changes in your field of activity?	Monthly	141	70.5%
	Quarterly	50	25.0%
	Annually	9	4.5%

Source: Data analyzed by the authors using SPSS

The parameter estimates in Table 7 show that frequently changing legal rules have a significant negative impact on employees' emotional stability. This means that an unstable legal framework with frequent changes can be perceived as tiring and lead to mental exhaustion. Employees are forced to adapt and comply with new rules repeatedly, which can be frustrating, time-consuming and at the

same time can erode the confidence of accounting professionals in the stability and predictability of the business environment and working relationships. It can lead to low morale and add an additional burden on the finance-accounting department and the organization.

The coefficients for all categories (PERF1, PERF2, EI3 and EI2) are negative and statistically significant ( $p < 0.05$ ), which confirms the hypothesis that the stability of the legal rules regarding the financial services sector in Romania supports knowledge workers employees to manage their emotions. On the contrary, the instability of these laws have the potential to emotionally destabilize accounting professionals no matter how high their EI level is (The high EI level of professional accountants has already been confirmed by the interpretation in Table 3). The results are shown in table 7.

**Table 7. Parameter estimation**

		Estimate	Std. Error	Wald	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
EI	PERF1	-3,684	0,463	63,374	0,000	-4,591	-2,777
	PERF2	-1,417	0,375	14,260	0,000	-2,153	-0,682
	PERF3 <sup>a</sup>	.	.	.	.	.	.
STAB	STAB3	-1,750	0,578	9,166	0,002	-2,883	-0,617
	STAB2	-1,112	0,412	7,268	0,007	-1,920	-0,304
	STAB1 <sup>a</sup>	0 <sup>a</sup>	.	.	.	.	.

a. The parameter is set to 0 because it is used as a reference category

Source: Data analyzed by the authors using SPSS Version 26

The model is significant: Chi-Square test and p-value (0.003) indicate that the model with independent variables (EI and stability of legal rules) is significantly better than the model with intercept only. This means that introducing the independent variables significantly improves the fit of the model to the data.

Pseudo R-Square: The values (Cox and Snell = 0.057, Nagelkerke = 0.069, McFadden = 0.035) suggest that the model explains only a small part of the variation in employee EI. This is common in many ordinal regression models and indicates that there are other factors influencing EI that are not included in this specific model. The results are shown in table 8.

**Table 8. Model fit information**

Model	-2 Log Likelihood	Chi-Square	df	Sig.
Intercept Only	35.322			
Final model	23.681	11.641	2	0.003
Pseudo R-Square				
Cox and Snell		0.057		
Nagelkerke		0.069		
McFadden		0.035		

Source: Data analyzed by the authors using SPSS

*Hypothesis 3*, as it has been stated. This (direct answers of the analyzed sample members), leads to the following results.

Thus, Table 9 shows that 182 respondents (91%) stated that they are asked by clients to avoid the law. Out of these 182 respondents, 40 respondents (20%) stated that they tried to help their clients under pressure from their clients or superiors. This may indicate to us that there is still a problem of ethics of both clients and some of the employees of firms in the financial accounting sector. At the same time, when tax rates approach half of the gross personal income (which is now a reality in

Romania), people feel disadvantaged in their relationship with the state and their level of honesty decreases (Drucker, 1989, p.72). As a result, less integrity or ethical behavior may occur. Drucker's observations highlight how the perception of unfair treatment by the state, such as excessive taxation, can erode this ethic, leading to a decline in integrity and the emergence of less ethical behavior. In contrast to Drucker's view, Weber believes that the Protestant ethic has been a catalyst for the development of disciplined and responsible economic behavior (Weber, 1934). We thus believe that there are reasons to confirm hypothesis number 3.

**Table 9. Descriptive statistics for the question: Have you had situations where your employer/client asked you to circumvent the law in order to help him/her? If yes, how did you proceed?**

Response	Number	Percentage (%)
I looked for a "window" to help him	27	13.5
I looked for an alternative, otherwise I would have lost my job/client	13	6.5
I absolutely refused, even if it would have cost me my job/client	31	15.5
I refused, but explained my reasons	111	55.5
We haven't had such situations	18	9

*Source:* Data analyzed by the authors using SPSS

Hypothesis 4 of this study was tested using an ordinal logistic regression analysis, in which we used employee performance as the dependent variable and good workplace relations as the independent variable.

The regression analysis results are presented in Tables 10, 11 and 12.

**Table 10. Hypothesis 4 - Descriptive statistics**

		Number	Percentage (%)
How do you keep up with legislative changes in your sector?	I fail, I feel overwhelmed	19	9.5%
	Yes, I succeed but with difficulty	136	68.0%
	Yes, I succeed without difficulty	45	22.5%
Do you feel that the working atmosphere (relationship with your boss/colleagues) at work is favorable for your work?	Yes, I couldn't wish for more	89	44.5%
	Yes, most of the time, and that's only because of my effort	65	32.5%
	It would be good if the boss/colleagues were more open to dialog and cooperation	30	15.0%
	No, it is not	7	3.5%
	I have no colleagues	9	4.5%

*Source:* Data analyzed by the authors using SPSS

Table 10 presents descriptive statistics for Hypothesis 4, which examines the relationship between work atmosphere and employee performance. The question on adapting to legislative changes shows that 19 respondents (9.5%) fail to keep up with changes and feel overwhelmed, suggesting a difficulty in adapting to the dynamic demands of the field. In contrast, the majority of respondents, 136 (68%), manage to keep up with legislative changes, but with difficulty, indicating a moderate level of

adaptability and potential obstacles in managing these changes. Only 45 respondents (22.5%) manage without difficulty, showing a good ability to manage the dynamic demands of the field.

The question about the working atmosphere reveals that 89 respondents (44.5%) are very satisfied with the working atmosphere, indicating excellent relations with colleagues and superiors. 65 respondents (32.5%) consider the working atmosphere to be favorable due to personal efforts, suggesting that considerable personal effort is needed to maintain this atmosphere. 30 respondents (15%) would prefer more openness and cooperation from colleagues and bosses, indicating that there is room for improvement in workplace relations. Only 7 respondents (3.5%) consider that the working atmosphere is not conducive, suggesting significant problems in workplace relations that may negatively affect performance. A total of 9 respondents (4.5%) stated that they have no colleagues (accountancy is also a self-employed profession and they can work from home/remote or from their own offices). The regression analysis results are shown in table 12.

**Table 11. Parameter estimation**

		<b>Estimate</b>	<b>Std. Error</b>	<b>Wald</b>		<b>95% Confidence Interval</b>	
					<b>Sig.</b>	<b>Lower Bound</b>	<b>Upper Bound</b>
<b>PERF</b>	PERF1	-2.741	0.324	71.525	0.000	-3.377	-2.106
	PERF2	0.883	0.226	15.337	0.000	0.441	1.325
	PERF3 <sup>a</sup>	.	.	.	.	.	.
<b>EI</b>	WREL4	-0.177	0.519	0.117	0.732	-1.194	0.839
	WREL3	-1.236	0.473	6.833	0.009	-2.163	-0.309
	WREL2	-0.676	0.360	3.537	0.060	-1.381	0.029
	WREL1 <sup>a</sup>	.	.	.	.	.	.

a. The parameter is set to 0 because it is used as a reference category

*Source:* Data analyzed by the authors using SPSS

The parameter estimates in Table 11 show the relationship between work atmosphere (good relationships at work - WREL) and employee performance (PERF). For workplace relationships (WREL), the estimate coefficient for WREL4 (No, it is not, is -0.177, with a standard error of 0.519. The Wald value of 0.117 and significance (p-value) of 0.732 indicate that this coefficient is not significant, with a 95% confidence interval between -1.194 and 0.839. The estimate coefficient for WREL3 (It would be good if the boss/colleagues were more open to dialogue and cooperation) is -1.236, with a standard error of 0.473. The Wald value of 6.833 and significance (p-value) of 0.009 indicate that this coefficient is significant, with a 95% confidence interval between -2.163 and -0.309. The estimate coefficient for WREL2 (Yes, most of the time, and this is only due to my effort) is -0.676, with a standard error of 0.360. The Wald value of 3.537 and significance (p-value) of 0.060 indicate that this coefficient is marginally significant, with a 95% confidence interval between -1.381 and 0.029. In conclusion, the negative and significant coefficients for WREL3 and, to some extent, WREL2 suggest that the perception of a less conducive work atmosphere negatively impacts employee performance. This underscores the importance of a positive work atmosphere and good workplace relationships for improving employee performance.

The model fit information is shown in table 12.

**Table 12. Model fit information**

Model	-2 Log Likelihood	Chi-Square	df	Sig.
Intercept Only	45.286			
Final model	37.175	8.111	3	0.044
<b>Pseudo R-Square</b>				
Cox and Snell		0.040		
Nagelkerke		0.049		
McFadden		0.025		

*Source:* Data analyzed by the authors using SPSS

Table 12 presents the goodness of fit information for the analysis of hypothesis 4, which examines the relationship between work atmosphere and employee performance. The -2 Log Likelihood value for the intercept-only model is 45.286, and for the final model is 37.175. The difference between these values is reflected by a Chi-Square of 8.111 with 3 degrees of freedom (df) and a significance (Sig.) of 0.044. This indicates that the final model is significantly better than the intercept-only model, meaning that the introduction of independent variables significantly improves the model's fit to the data. The Pseudo R-Squares provide additional measures of model fit. The Cox and Snell value is 0.040, indicating that approximately 4% of the variation in the dependent variable is explained by the model. Nagelkerke, which adjusts Cox and Snell to have a range from 0 to 1, has a value of 0.049, suggesting that almost 5% of the variation in the dependent variable is explained by the model. The McFadden value is 0.025, indicating that the model explains approximately 2.5% of the variation in the dependent variable.

In conclusion, the final model is significantly better than the intercept-only model, but the Pseudo R-Squares suggest that the model explains only a small portion of the variation in employee performance. This indicates that while good workplace relationships are important for performance, other factors contribute to employee performance that are not included in this specific model.

#### 4. CONCLUSIONS

This study investigated the relationship between EI and organizational culture among knowledge workers in the financial-accounting sector in Romania. The main objective was to understand how EI influences employees' performance and, consequently, organizational performance. The research methodology was empirical in nature, based on data collected through questionnaires administered to a representative sample of professionals in the financial-accounting sector.

The data collected reflect that frequent changes in accounting legislation have created an environment of uncertainty for accounting professionals. They have to invest significant resources of time and energy to understand and comply with the new rules, which can further complicate accounting work by increasing stress and anxiety.

In a world where job automation increasingly integrates algorithms into the workplace, the conclusion of this study that high levels of EI are associated with an organizational culture that values collaboration and individual performance may still hold true, but with some important nuances.

Firstly, emotional intelligence (EI) would likely continue to be valuable in contexts where human interaction remains essential. While automation can streamline tasks and processes, many roles will still require human oversight, decision-making, and the management of complex social dynamics. In such environments, EI would remain important for fostering collaboration, resolving conflicts, and maintaining a positive work culture.

Moreover, as algorithms take over more routine and data-driven tasks, the human role in the workplace might shift toward more creative, strategic, and emotionally complex tasks—areas where EI is particularly important.

In conclusion, while the nature of EI's influence on organizational culture might change in an automated world, the association between high levels of EI and a culture that values collaboration and individual performance could still hold true, albeit in a context where the dynamics of collaboration and performance are reshaped by the presence of AI.

Despite the valuable insights gained from this research, several limitations should be acknowledged. First, the sample is limited in scope, focusing primarily on professionals who were accessible through specific channels. This may introduce a potential bias, as certain segments of the population may be underrepresented. Second, the study relies on self-reported data collected through questionnaires, which could be influenced by social desirability bias or inaccurate self-assessment. Respondents may have provided answers that they perceived as favorable or aligned with expected norms rather than their true experiences or feelings. Third, the study is geographically confined to Romania, which limits the generalizability of the findings to other contexts or regions. The unique economic, legal, and cultural environment of Romania may influence the results in ways that are not applicable to other countries or sectors. Finally, while we have made every effort to ensure the robustness of our conclusions, the inherent margin of error in the sampling and statistical methods must be acknowledged. This study serves as an initial exploration, and further research with larger, more diverse samples and additional variables is recommended to validate and extend these findings.

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## ANNEXES

### Annex 1

**Table 1. Descriptive statistics of the respondent sample**

Nr.	Descriptive statistics	Categories	Number	Percentage (%)
1.	Gender	Female	192	96
		Male	8	4
2.	Education/professional training	Bachelor's Degree	92	46
		Master's Degree	74	37
		Professional Development Courses	12	6
		Doctorate	4	2
		Holding Two or More Degrees (Bachelor's, Master's, or Doctorate)	18	9
3.	Age	18-30 years	5	2.5
		30-40	26	13
		40-50	69	34.5
		50-60	83	41.5
		>60 years	17	8.5
4.	Professional experience	0-5 years	7	3.5
		5-10 years	14	7
		10-15 years	22	11
		15-20 years	34	17
		>20 years	123	61.5
5.	Income level	<2000 RON	3	1.5
		2000-3000	6	3
		3000-4000	25	12.5
		4000-5000	43	21.5
		>5000	120	60
6.	Region of residence	Bucharest-Ilfov	46	23
		Central Region	24	12
		Southern Region	12	6
		Western Region	15	7.5
		North-Eastern Region	58	29
		South-Eastern Region	15	7.5
		South-Western Region	6	3
		North-Western	24	12

*Source: Authors' own findings*