

The effect of emotional intelligence on the performance of auditors

Tram-Nguyen Thi Huyen^a, Tuan-Le Anh^{b*}, Vu-Phan Gia Anh^c and Toan-Pham Ngoc^d

^aPh.D, HCMC University of Technology and Education, Ho Chi Minh city, Vietnam

^bPh.D, Institute of Research and Development, Duy Tan University, Da Nang city 550000, Vietnam

^cPh.D, HCMC University of Technology and Education, Ho Chi Minh city, Vietnam

^dPh.D, University of Economics Ho Chi Minh City, Ho Chi Minh city, Vietnam

CHRONICLE

Article history:

Received: February 23, 2023

Received in revised format: April 2, 2023

Accepted: May 16, 2023

Available online: May 16, 2023

Keywords:

Emotional intelligence

Auditor

Work efficiency

ABSTRACT

This study aims to evaluate the impact of effective emotional intelligence on the work of auditors in Ho Chi Minh City, Ho Chi Minh. The authors conducted a survey for 355 auditors at companies and organizations operating in the field of auditing. The results show that there were 4 factors of emotional intelligence that affect job performance, arranged in the following sequence: (1) Perception of emotions, (2) Positive thinking with emotions, (3) Understand emotions, (4) Control emotions. This is the basis for the authors to give some implications to improve the emotional intelligence characteristics of auditors towards work efficiency.

© 2023 by the authors; licensee Growing Science, Canada.

1. Introduction

Emotional intelligence is understood as an individual's emotional quotient, which describes an individual's ability, skill or self-perception to identify, evaluate, and regulate an individual's emotions. Emotional intelligence has attracted much attention from managers, educators, and academics (Ashkanasy & Daus, 2005) based on the belief that emotional intelligence will improve employee performance. Emotional intelligence is also a form of human intelligence and is an important component in personality structure. There is a close relationship between emotional intelligence and success in academic and professional activities. career of individuals (Ha & Van, 2015). If IQ is an innate factor, emotional intelligence is something that can be trained. This is the ability to understand, feel, and respond to the emotions of self and others. Employees with good emotional intelligence often collaborate better with co-workers. This is especially important for leaders because they need to create the best environment for subordinates to complete their tasks and respect each other. Emotional intelligence helps you understand the emotions of those around you, know each person's strengths and weaknesses, and the reasons for their emotional reactions. From there, you become more tolerant and adaptable, thus cooperating better with colleagues, especially in a team environment. Emotional intelligence also helps you to receive feedback calmly, not letting your emotions dominate before negative suggestions. We focus on finding solutions to improve work results instead of thinking that you are being attacked. Besides, we also know how to give suggestions to others skillfully to convey the message but avoid offending the other person. In independent audit firms or state audit units; Auditor is a department that provides information on checking data and documents for the control of production and business activities of many different organizations and enterprises. With high work pressure and heavy personal responsibility, the audit team at units in Ho Chi Minh City can easily fall into mental imbalances, leading to mistakes and failure at work. These have significantly affected the work results, reduced the creativity of each member of the organization and reduced the performance of the organization.

* Corresponding author.

E-mail address: leanhtuan@duytan.edu.vn (T. L. Anh)

ISSN 2561-8156 (Online) - ISSN 2561-8148 (Print)

© 2023 by the authors; licensee Growing Science, Canada.

doi: 10.5267/j.ijds.2023.5.013

2. Literature Review

Salovey and Mayer (1990) proposed a theory of emotional intelligence, a homogenous model of competence that focuses on the interaction between emotions and thoughts. From a cognitive perspective, they proposed four groups of emotional intelligence competencies: The ability to recognize emotions; Competence group to use emotions to support and promote thinking; Competence group to understand emotions and the laws of emotions; Group of ability to manage/regulate emotions. Goleman and Gurin (1995) began to study this term and published the book “emotional intelligence” then the term “emotional intelligence” became more widely known and became of interest to many people in American society. According to the model introduced by Goleman, emotional intelligence encompasses a range of skills and competencies that guide individuals, especially in leadership performance. He saw: “90% of the factors that determine the excellence in the career of managers is emotional intelligence”, so this ability needs to be learned and developed further. He also identified five important components of emotional intelligence: self-awareness, self-control, motivation, empathy, and social skills. Bar-On and Parker (2000) assert that emotional intelligence is not an innate ability but what people learn during life. Bar-On (1997) proposed the dissociation theory and mixed pattern type by blending emotional intelligence with non-competent characteristics and identified five competencies: The capacity to perceive, understand, and know how to express one's feelings; The ability to recognize, understand and empathize with others; The ability to cope with online emotions and control and master their emotions; Ability to adapt to changes and solve problems of the individual or society; Maintain a stable, positive general mood. Petrides and Furnham (2001) put forward a theory of emotional intelligence that focuses heavily on controlling individual inner and outer emotions. This theory explains the reality of the emotional states of the study subjects and has proposed that emotional intelligence consists of fifteen aspects divided into four different factors: emotionality, self-control, harmony and happiness.

Khan et al. (2013) conducted a survey to collect data from 320 employees of four paint manufacturing companies in Pakistan. The results show that 4 factors include: Self-perception of emotions; Self-management of emotions; Social Awareness and Relationship Management have a positive effect on helping improve employee performance. Shamsuddin and Rahman (2014) conducted a survey of 262 employees of two call centers in Kuala Lumpur in Malaysia to examine the relationship between emotional intelligence and job performance of call center employees. To carry out this study, the author adopted the reliability coefficient test combined with the emotional intelligence scale developed by Wong and Law (2002). Research results show that the components of emotional intelligence include Self-perception of emotions of self and others; Using emotions to support and Managing emotions has an impact on job performance, where using emotions to support and control emotions has a significant impact on job results. Dhani et al. (2016) examined the relationship between emotional intelligence and job performance in middle management of Indian organizations. The survey respondents for this study included 685 middle management employees from sectors such as banking, healthcare, IT, and advertising in India. The results show that 3 components of emotional intelligence: Emotional awareness; Emotion assessment; Emotional control have a significant correlation with job performance. Mohamad and Jais (2016) surveyed 280 teachers in 6 different secondary schools in Kedah, Malaysia. The results of this study show that emotional intelligence and its components include Self-control of emotions, Emotional self-awareness, Self-motivation, Social skills had a positive impact on performance. job. Vratskikh et al. (2016) investigated the impact of emotional intelligence on job performance through the mediating role of job satisfaction. The survey respondents consisted of 360 employees from the University of Jordan, by filling out self-reported questionnaires. The results of this study indicated four factors of emotional intelligence: Emotional awareness and evaluation; Positive thinking with emotions; Understanding emotions; Managing and controlling emotions will positively affect work efficiency. In addition, the study also confirmed the mediating role of job satisfaction in the relationship between emotional intelligence and job performance. Alonazi (2020) investigated the impact of emotional intelligence on the performance of nurses during the COVID-19 crisis. The author conducted an online survey via email of 800 employees from three major hospitals in Saudi Arabia. The results of this study outline the following components: Self-emotional awareness; Understand the feelings of others; Using Emotions for Support and Managing Emotions has an impact on nursing staff performance.

Tri and Tram (2017) examined the relationship between emotional intelligence and job performance at Hoang Duc Company with the aim of measuring the impact of emotional intelligence on employee performance through job satisfaction. Research results show that emotional intelligence had a positive impact on job satisfaction and employee performance, and the research results also showed that in addition to having a direct impact on work performance, of employees, emotional intelligence also indirectly affects work efficiency through the mediating variable of job satisfaction. Dung (2019) conducted a quantitative research method on the number of 300 valid questionnaires from civil servants at the Department of Finance of Ho Chi Minh City. The research results show that there are 04 components of emotional intelligence affecting the work results of civil servants at the Department of Finance of Ho Chi Minh City, including: Emotional awareness and evaluation; Positive thinking with emotions; Understanding emotions; Regulation and control of emotions. Nguyen Thanh Hien et al. (2021) conducted a study with the aim of determining the relationship between the components of emotional intelligence and the work performance of university lecturers in Hanoi. The study applied a regression model to analyze 187 observed samples collected and concluded that the components of emotional intelligence: Perceiving and evaluating emotions; Positive thinking with emotions; Understanding emotions and regulating and controlling emotions has a positive impact on the work performance of university lecturers in Hanoi.

Hypothesis H₁: *Perception of emotions (PEE) has a positive impact on an auditor's work performance.*

Emotional awareness makes it easier for us to form close relationships in the workplace. Self-awareness is the ability of a person to recognize their emotions and the effect they have on themselves. People who are aware of their own emotions are more productive than those with less self-awareness. They recognize and understand their emotions and needs and anticipate how their actions affect others. When they understand their own emotions, they will manage their lives well and can channel positive emotions to do well.

Hypothesis H₂: *Positive thinking with emotions (PTE) has a positive impact on an auditor's work performance.*

Emotion-positive thinking is emotions that prioritize thinking by directing attention to important information about the environment or other people. Job performance is greatly influenced by employees' ability to use emotions to facilitate their work, which is also one of the aspects of emotional intelligence, so it is important to maintain a positive and optimistic mindset when undertaking any task.

Hypothesis H₃: *Understanding that emotions (UNE) have a positive impact on the performance of auditors.*

Emotional literacy is an understanding of the language and meaning of emotions and an understanding of the antecedents of emotions, the ability to recognize relationships between emotions, the ability to interpret meanings that Emotional transmission involves relationships as well as the ability to understand complex emotions. Managers value understanding their own emotions and those of their subordinates to achieve the best results.

Hypothesis H₄: *Emotional control (EMC) has a positive impact on an auditor's work performance.*

Emotional control skills are not about getting rid of your emotions, but about learning how to control your behavior and attitude in all situations, even if it's very negative. If you do not control your emotions well, you will easily fail in communication, negotiation or negative emotions will be the cause of your relationships being ruined. On the contrary, if you are in control, you will find a new direction, have skillful words and actions, and be more successful at work.

3. Research Methods

The study consists of two main parts: preliminary research and formal research. Preliminary research using qualitative research method, through group discussion to check the level of word clarity, expressive ability, or content overlap, if any, of statements in the scale to serve for later corrections. Formal research using quantitative research methods, conducted through surveys by questionnaires, the purpose is to evaluate the scale and test the hypotheses. Group discussion was conducted by inviting 10 participants, including 04 business directors and the remaining 06 members who are research experts in the field of auditing, audit team leaders at enterprises, held in Ho Chi Minh City. To avoid losing time and not being distracted during the discussion, the discussion outline will be prepared in advance, and at the same time, to save time and increase the quality of the discussion results, purposes and contents. will be discussed in the discussion, which is sent in advance via E-mail to the respondents. Information about the participants participating in the discussion and the outline of the discussion. After conducting group discussions, the scale was adjusted to suit the situation of Vietnam, including four components with four observed variables for the emotional intelligence scale. After interviewing the experts, the scale in the research model was 100% agreed by the experts, from this expert's opinion panel we made the official survey. The sample size depends on the analytical method, in this study, the exploratory factor analysis (EFA) method is used, which according to Hair et al. (1998) suggests that the number of samples should be 5 times the number of observed variables. above. However, the authors distributed 405 questionnaires and obtained 355 valid questionnaires, which were used for data analysis. By reliability analysis Cronbach's Alpha, exploratory factor analysis (EFA) and multiple linear regression analysis for data collected from the survey process; The obtained results will determine which components have an influence and how much each component of emotional intelligence affects the auditor's work results.

4. Result

4.1 Descriptive statistics of the study sample

The research topic is carried out based on the audience who are auditors working at enterprises and organizations in Ho Chi Minh City. Based on 355 valid questionnaires, we collected, synthesized, and processed data on SPSS software. The results show that out of 355 people interviewed, there are 225 women and 130 men. This result shows that there is a big difference in the number of male and female auditors. This ratio is consistent with reality as the majority of accountants are female. Of the 355 interviewees, there are 83 people aged from 25-30, followed by the age group from 31-35 people is 35.8%, the age group from 36 to 40 is 25.1%, and there are 56 people over 40 years. This result reflects the fact that a large number of young auditors are being recruited. Regarding the type of unit, limited liability companies accounted for the highest proportion in 355 survey samples i 152 companies, joint stock companies accounted for 30.7%, state-owned organizations 15.8% and the lowest is other companies accounting for 7%. In terms of qualifications, the majority of auditors have university degrees in economics and technology, is 81.7%; only about 18.3% of auditors have postgraduate qualifications.

Table 1
Descriptive statistics table of the study sample

		Frequency	Ratio%	% valid	% Accumulated
Sex	Male	130	36.6	36.6	36.6
	Female	225	63.4	63.4	100
	Total	355	100	100	
Age	25-30	83	23.4	23.4	23.4
	31-35	127	35.8	35.8	59.2
	36-40	89	25.1	25.1	84.3
	Over 40	56	15.7	15.7	100
	Total	355	100	100	
Level	University degree	290	81.7	81.7	81.7
	postgraduate	65	18.3	18.3	100
	Total	355	100	100	
Type of survey unit	Government	56	15.8	15.8	15.8
	Company Limited	152	42.8	42.8	58.6
	Joint Stock Company	109	30.7	30.7	89.3
	Other	38	10.7	10.7	100
	Total	355	100	100	

(Source: Compiled by the author)

4.2 Assess reliability according to Cronbach's Alpha

Table 2
Reliability statistics Cronbach's Alpha

Research concept scale	Symbol	Number of observations	Cronbach's Alpha
Perception of emotions	PEE	4	0.865
Positive thinking with emotions	PTE	4	0.902
Understand emotions	UNE	4	0.869
Control emotions	EMC	4	0.851
Auditor's work efficiency	AWE	4	0.856

(Source: Compiled by the author)

The scale of research concepts all has the reliability coefficient Cronbach's Alpha > 0.6 , the correlation coefficient of the total variable is greater than 0.3, so the author can preliminarily conclude that the scale is reliable and reliable. no need for variable type. The author continues to explore the EFA factor.

4.3 EFA exploratory factor analysis

- EFA factor analysis of independent factors

The set of 16 observed variables of four independent variables, after being tested for reliability, was included in exploratory factor analysis (EFA); the results obtained for all variables were satisfactory. of an observed variable among factors > 0.3 . The results show that 16 observed variables after factor analysis have satisfied all conditions.

Table 3
Analysis of independent factor EFA examination
KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.807
Bartlett's Test of Sphericity	Approx. Chi-Square	3029.358
	df	120
	Sig.	.000

Component	Total Variance Explained			Extraction Sums of Squared Loadings		
	Initial Eigenvalues			Total	% of Variance	Cumulative %
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.891	30.570	30.570	4.891	30.570	30.570
2	3.064	19.148	49.718	3.064	19.148	49.718
3	2.662	16.638	66.356	2.662	16.638	66.356
4	1.426	8.910	75.266	1.426	8.910	75.266
5	.625	3.906	79.172			
6	.557	3.483	82.654			
7	.468	2.925	85.580			
8	.462	2.886	88.465			
9	.391	2.445	90.910			
10	.296	1.848	92.758			
11	.282	1.760	94.518			
12	.241	1.508	96.026			
13	.227	1.417	97.443			
14	.164	1.023	98.466			
15	.141	.879	99.345			
16	.105	.655	100.000			

(Source: Compiled by the author)

Rotated Component Matrix^a

	Component			
	1	2	3	4
UNE4	.908			
UNE3	.880			
UNE1	.850			
UNE2	.849			
EMC1		.908		
EMC2		.865		
EMC4		.864		
EMC3		.853		
PEE4			.861	
PEE1			.844	
PEE3			.840	
PEE2			.829	
PTE4				.842
PTE3				.791
PTE1				.783
PTE2				.753

(Source: Compiled by the author)

The variables in each scale have position disturbance after analysis but still keep the same group of factors. Each observed variable has a difference in the factor loading between the factors and is greater than 0.3, so the distinction between factors can be ensured.

EFA factor analysis of the dependent variable

The results of the analysis of independent factors show that it is appropriate to continue the exploratory factor analysis for the dependent variable of the model. The results of exploratory factor analysis EFA with KMO of 0.835 > 0.5 and Bartlett's test have sig equal to 0.000 < 0.05, so it can be confirmed that the data is suitable for factor analysis.

Table 4

Analysis of EFA examination of dependent factors

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.835
	Approx. Chi-Square	884.343
Bartlett's Test of Sphericity	df	6
	Sig.	.000

Communalities

	Initial	Extraction
AWE1	1.000	.772
AWE2	1.000	.821
AWE3	1.000	.745
AWE4	1.000	.894

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.234	80.841	80.841	3.234	80.841	80.841
2	.346	8.650	89.491			
3	.284	7.093	96.584			
4	.137	3.416	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix

	Component
	1
AWE4	.946
AWE2	.906
AWE1	.879
AWE3	.863

(Source: Compiled by the author)

The analysis has extracted from 3 variables assessing the influence on job performance into a key factor with an Eigenvalue of 3,234 and a total variance extracted of 80.841% > 50%.

Pearson's correlation coefficient analysis

After exploratory factor analysis, the author uses Pearson correlation coefficient to consider the linear correlation between the independent variables and the dependent variable and between the independent variables, at the same time consider the possibility of multicollinearity between the independent variables or not.

Table 5

Pearson correlation coefficient analysis

		HQ	SN	HR	KS	NT
AWE	Pearson Correlation	1	.612**	.499**	.291**	.358**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	285	285	285	285	285
PTE	Pearson Correlation	.612**	1	.383**	.270**	.334**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	285	285	285	285	285
UNE	Pearson Correlation	.499**	.383**	1	.113	.089
	Sig. (2-tailed)	.000	.000		.056	.133
	N	285	285	285	285	285
EMC	Pearson Correlation	.291**	.270**	.113	1	-.005
	Sig. (2-tailed)	.000	.000	.056		.927
	N	285	285	285	285	285
PEE	Pearson Correlation	.358**	.334**	.089	-.005	1
	Sig. (2-tailed)	.000	.000	.133	.927	
	N	285	285	285	285	285

(Source: Compiled by the author)

The results of Table 5 show that: The Sig value between the independent and dependent variables is less than 0.05, and the Pearson correlation coefficient is <1, which shows that the independent variables in the research model have a relationship. linear relationship with the dependent variable.

Multiple Linear Regression Analysis

Based on the proposed research model, the author conducts analysis of a linear regression model with 4 independent factors of emotional intelligence and 1 dependent factor is work results extracted through exploratory factor analysis (EFA), in order to assess the level of impact in the causal relationship of independent and dependent variables.

The regression model is:

$$AWE = \beta_1 \times PEE + \beta_2 \times PTE + \beta_3 \times UNE + \beta_4 \times EMC + \varepsilon$$

In which: β_1 , β_2 , β_3 and β_4 are the normalized regression coefficients,

- ε is the residual,
- AWE represents the dependent variable,
- PEE, PTE, UNE, EMC: represents the independent variables.

The results of the model fit test

Table 6

The results of the regression analysis

Model	R	R-Square	Adjusted R-Square	Std. Error of the Estimate	Durbin-Watson
1	0.724	0.519	0.512	0.44368	1.908

(Source: Compiled by the author)

From the results of Table 6, the adjusted R^2 value is 0.512, equivalent to 51.2%. That means that the independent variables in the linear regression model have an influence of about 51.2% of the variance of the dependent variable on work results. Adjusted R^2 value > 50%, ensuring the study can be used in practice. The DW index (Durbin-Watson) in the results table reaches $d = 1.908$, which is in the acceptable range, that is, there is no first-order serial correlation or in other words, there is no correlation between the residuals. Then the collected data is guaranteed to meet the research conditions.

Table 7

ANOVA Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	57.197	5	14.289	72.804	.000 ^b
	Residual	55.147	350	.196		
	Total	112.351	354			

(Source: Compiled by the author)

In the ANOVA table for assessing the fit of the research model, the coefficient $F = 72.804$ and the significance level $\text{Sig} = 0.000 < 0.05$, so the linear regression model built is suitable for the population and can be used.

Table 8

Results of the influence of each factor

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	
	(Constant)	-.073	.274				
1	PTE	.530	.068	.163	3.503	.000	.701
	UNE	.293	.046	.327	6.986	.000	.855
	EMC	.139	.041	.392	7.672	.001	.918
	PEE	.175	.039	.213	4.548	.000	.879

(Source: Compiled by the author)

The results of the regression analysis in Table 8 show that the standardized Beta coefficients of the 4 factors are all different from 0 (Zero), showing that the independent variables all have some degree of influence on the dependent variable. Factors with Sig value < 0.05 , including: Perception of emotions, Positive thinking with emotions, understanding emotions, Controlling emotions. Therefore, the variables in the model are all meaningful.

Multiple linear regression equation: The component factors of Emotional Intelligence affecting Work Outcomes are expressed through the regression equation (according to the adjusted coefficient) as follows:

$$\text{AWE} = 0.392 \times \text{EMC} + 0.327 \times \text{UNE} + 0.213 \times \text{NT} + 0.163 \times \text{SN} + \varepsilon$$

- Dependent variable: AWE - Working efficiency of auditors
- Independent variables:

PEE- Perception of emotions,
 PTE- Positive thinking with emotions,
 UNE - Understanding emotions,
 EMC: Controlling emotions.

The phenomenon of multicollinearity occurs when the independent variables are closely correlated with each other, if there is multicollinearity, the test results will be skewed, possibly due to the exaggeration of the research results. To examine whether multicollinearity occurs or not, the tolerance value, variance magnification (VIF) test is used. The results show that the variance exaggeration factor (VIF) ranging from 1,091 to 1,042 are all less than 2. Thus, it can be confirmed that multicollinearity is not a serious problem for the independent variables in the research model.

5. Discussion

Based on the research results, the authors offer some managerial implications to help auditors in Ho Chi Minh City perceive and understand emotional intelligence; help managers, businesses and organizations have a more comprehensive assessment of emotional intelligence and propose some management implications to facilitate auditors in HCMC to improve High emotional intelligence to increase efficiency at work.

5.1 Perception of emotions

Emotional awareness is the skill of feeling and understanding how you feel about what others say to you or how it affects those around you. Every auditor needs to practice cognitive skills because self-awareness is his or her necessary ability in building and contributing to making the quality of work more effective (Dung, 2019). Low self-perception of auditors can lead to poor decision making, which in turn leads to serious work consequences. Being aware of their own emotions is when auditors know their strengths and weaknesses and will recognize which areas can be promoted or weak that need to be overcome and orient what needs to be closed. contribute to the growing organization. People with good cognitive skills are people who know how to stay calm, they are always confident, calm and skillful in handling situations at work and they focus on completing tasks well at work. This helps them quickly achieve many successes.

In order to acquire emotional awareness skills, each individual and auditor need to actively express, think and feel, be willing to admit that they are still weak, recognize their own shortcomings and at the same time self-examination, constantly learning and promoting, always developing yourself; should take the stand of others as paying attention to others and feeling listening to them (Tri and Tram, 2019). Managers and businesses should pay attention to the auditors department; support for business trips; regularly encourage auditors to record their own feelings, which will help them assess their own behavior and develop or eliminate undesirable behaviour; talk to the auditor about how they are managing their emotions; it is necessary to have individual assessments for each auditor in order to come up with appropriate improvement plans, improve weaknesses and develop the auditor's own strengths; transparency, fairness in work, assignment of tasks, rewards, vacations ... in order to

motivate and stimulate auditors in the working process, thereby creating a harmonious working environment and achieving high efficiency. ; organize picnics and vacation programs for auditors to easily interact, exchange, get close and create cohesion in work and life; encourage auditors to express personal feelings, contribute opinions on strengths and weaknesses to colleagues to promote the advantages and overcome weaknesses to aim for high performance at work, build create a more dynamic working environment.

5.2 Emotionally positive thinking

To be successful in life, as well as to achieve high efficiency and achieve the desired achievements, people must be immersed in positive emotions. Each individual and auditor needs to control their own thinking. Because positive emotions help them develop and easily achieve high performance at work, it helps them stay on track on the way to their goals, because then their thoughts and actions are focused on. focus on moving towards the right goals, their dreams and aspirations contribute to the development of stronger, more creative actions that increase their faith and will to live (Ha and Van, 2015). This helps auditors to be productive at work as well as successful in life. When auditors can eliminate negative emotions, always show a proper attitude, behave wisely, skillfully, and harmoniously, making them more respected and trusted. This will help them strengthen, build and expand their relationships at work and in life.

Individual auditors need to raise their own awareness of emotional intelligence to appreciate and understand emotions, always focusing on the positive side of any situation to find the optimal problem solving. Simultaneously, willing to share feelings, thoughts, difficult problems with colleagues to increase the ability to solve work; self-development ability to regulate emotions by looking at problems in a more positive light, accepting innovation, adapting to different working environments, most of all, taking care of your own health. This will bring positive energy to the individual auditors and colleagues. (Khan et al., 2013)

Besides, businesses, organizations and units should also create a harmonious and friendly working environment and thereby create motivation and stimulate the auditor's work productivity; create psychological safety for them to approach and learn with new things; setting up discussion groups to encourage creativity and interaction among members to create the strength of a collective; improve the relationship between leaders and auditors in a positive way to eliminate the arid hierarchical gap.

5.3 Understanding emotions

Emotions play an important role in how people think and behave, greatly influence decision-making in work and life, and understanding emotions is when people can identify what they feel and put into words. Each individual, especially an auditor, needs to practice the skills of understanding emotions as well as managing emotions in order to understand themselves and understand the feelings of others in order to resolve conflicts in the communication process. Conflicts are resolved more harmoniously and constructively, helping to improve the work more and more. Make decisions and solve tough problems more effectively. Understanding and capturing the emotions of auditors and colleagues will help them express their thoughts to others. When they recognize their current emotions, they can control their emotions rationally, carefully consider their actions and words, and do not let unfortunate things happen. Having a good understanding of your personal feelings helps you behave more properly with people around you while also maintaining good relationships with colleagues and people in the company (Vratskikh et al., 2016).

An auditor who understands emotions is not only understanding his own feelings, but also understanding the feelings of colleagues and people around him is a person who has an understanding of the situation, needs, difficulties people's problems from their point of view and put yourself in their place to have a better insight and share to help them such as sharing the workload as well as the difficulties and pressures in the work. work of colleagues in the company, find a suitable solution, create job satisfaction for colleagues, do not let too much work be given to one person because that will create stress (Ha and Van, 2015). The pressure on them has a direct impact on the company's working performance. Always be fair in the work, so that the new auditors work with enthusiasm and enthusiasm for the job, thereby helping to achieve many good results at work. In addition, when a person understands emotions well, they know how to find out internal conflicts and disagreements so that they can share and handle them well, thereby helping auditors to reduce some pressure. Think negatively and maintain good relationships. At the same time, they can make the right decisions and know when to trust their own intuition. They are always willing to admit their weaknesses and know how to absorb criticism to develop themselves and work effectively.

To acquire this skill, auditors need to practice habits such as reading many books on how to recognize human emotions to detect, as well as easily share with others. Pay attention to the emotions, moods, and difficult problems of colleagues so that you can find the best and harmonious solution at work. At the same time, you must listen carefully to the point of view and be sensitive to other people's feelings to understand them and easily make suggestions for them. (Mohamad and Jais, 2016). In order to have high efficiency in work, managers and businesses need to regularly pay attention, listen, learn about the difficulties and pressures of auditors to understand the general situation, from that can easily give appropriate solutions, creating job satisfaction for auditors. This will motivate the auditor to contribute and inspire creativity. In addition, in order to maintain the discipline of the organization, strict discipline should also be introduced. When there are auditors who show

signs of bad mood affecting their work, they need to carefully investigate and promptly solve the auditor's difficulties and problems; find out internal conflicts and disagreements to have reasonable and skillful solutions to create a healthy working environment for auditors. This helps to achieve high efficiency at work.

5.4 Controlling emotions

In daily life, people are always faced with many different situations and emotions. And emotional control is the skill of mastering your own emotions to handle situations soberly. Controlling emotions always plays a particularly important role in life and work. For auditors, with a large workload, pressure from numbers, books, and reports, especially at the end of the period, at the end of the month, at the end of the year, they are prone to falling into pressure and stress leading to conflicts with people around, such as unworthy colleagues at work. Therefore, they need to practice emotional control skills to harmonize emotions and reason, act in balance to be assertive at work, create good working conditions and have good relationships. Beauty transmits work enthusiasm to colleagues, while controlling emotions will ease unnecessary tensions between colleagues. (Vratskikh et al., 2016) This makes a great contribution to building and developing relationships in the organization and the company, thereby promoting the work progress of the auditors to help the work get better results and quickly progress to success. work, career advancement. When auditors control their own emotions, when communicating, or working, they have skillful words and actions with people to help them easily achieve many of the things they want to aim for. As an auditor, this is a particularly important skill to have, this skill not only helps themselves but also helps people around to have enthusiasm at work, because when colleagues have conflicts If you have conflicts or disagreements in the process of working, this skill is necessary to relieve stress, avoid unfortunate things from happening, thereby bringing high performance to work. An auditor who has this skill proves that they are an enthusiastic and responsible auditor for their work, they can transmit energy and enthusiasm to their colleagues, they can deliver make accurate and reasonable decisions in all situations, and show that they are a good person to handle stress, anger or loud voices in their personal relationships this not only helps them achieve high achievements at work but also achieve success in life, have good relationships. Therefore, if each individual and auditor cannot control their emotions, it is very difficult to achieve high efficiency in work, as well as success in life. Not only does it make relationships worse, but it also has other serious consequences. (Ha & Van, 2015).

To have the skills to control emotions, auditors need to train themselves in the habit of facing problems to be assertive in solving work; convey your feelings and thoughts to colleagues and people around to keep the balance between emotions and reason, build good relationships and at the same time create favorable conditions for the process. work, with the aim of achieving high efficiency in work. Enterprises and organizations should pay attention to and support auditors such as visiting sick, sick or funerals, in addition, they should also build an open working environment that will create a favorable atmosphere. The atmosphere becomes more lively, more flexible in solving work, helping auditors easily interact with colleagues, reducing some of the stress from work, creating a comfortable feeling when working from there. radiate positive energy to everyone around. In addition, commending examples of sharing, helping, and responsibility at work to motivate individuals to strive and promote their positive aspects is one of the solutions. help auditors work more enthusiastically and effectively.

6. Conclusion

From the implications and policies discussed in the discussion, it shows that there are 4 factors affecting the topic, including emotional awareness, positive thinking with emotions, understanding emotions and controlling emotions. contact, thereby offering solutions to help auditors with the aim of determining work goals, increasing work progress and efficiency, and reducing the pressure that auditors bear. right, creating a more harmonious, dynamic environment. Thereby, there are suggestions of businesses to help auditors, support in the working process so that they can increase work efficiency.

Acknowledgement

This work belongs to the project in 2023 funded by Ho Chi Minh City University of Technology and Education, Vietnam.

References

- Alonazi, W. B. (2020). The impact of emotional intelligence on job performance during COVID-19 crisis: A cross-sectional analysis. *Psychology Research and Behavior Management*, 13, 749. doi: 10.2147/PRBM.S263656
- Ashkanasy, N. M., & Daus, C. S. (2005). Rumors of the death of emotional intelligence in organizational behavior are vastly exaggerated. *Journal of Organizational Behavior*, 26(4), 441-452. <https://doi.org/10.1002/job.320>
- Bar-On, R. (1997). *BarOn emotional quotient inventory*. Multi-health systems.
- Bar-On, R. E., & Parker, J. D. (2000). *The handbook of emotional intelligence: Theory, development, assessment, and application at home, school, and in the workplace*. Jossey-Bass.
- Dhani, P., Sehrawat, A., & Sharma, T. (2016). Relationship between emotional intelligence and job performance: A study in Indian context. *Indian Journal of Science and Technology*, 9(47), 1-12. DOI: 10.17485/ijst/2016/v9i47/103064
- Dung, D. T. M. (2019). Tác động của trí tuệ cảm xúc đến kết quả công việc của cán bộ công chức: trường hợp Sở Tài chính Thành phố Hồ Chí Minh (The impact of emotional intelligence on the work results of civil servants: the case of Ho Chi Minh City). *Journal of Science and Technology*, 9(47), 1-12.

- Minh City Department of Finance). Luận văn thạc sĩ (Master thesis), Trường Đại học kinh tế TP.HCM. <https://digital.lib.uieh.edu.vn/handle/UEH/59311>
- Goleman, D., & Gurin, J. (Eds.). (1995). *Mind body medicine: How to use your mind for better health*. Consumer Reports Books.
- Hà, T. K. T., & Vân Thị, T. N. (2015). Trí tuệ cảm xúc và các mối quan hệ (Emotional intelligence and relationships). *VNU Journal of Science: Social Sciences and Humanities*, 31(1).
- Hair, H.F., Anderson, R.E., Tatham, R.L., & Black, W.C. (1998), *Multivariate Data Analysis* Prentice-Hall, London.
- Khan, M. B., Asghar, N., & Chughtai, M. W. (2013). Exploring the Implications of Emotional Intelligence to Enhance Employees' Performance. *EuroEconomica*, 32(1).
- Mohamad, M., & Jais, J. (2016). Emotional intelligence and job performance: A study among Malaysian teachers. *Procedia Economics and Finance*, 35, 674-682. [https://doi.org/10.1016/S2212-5671\(16\)00083-6](https://doi.org/10.1016/S2212-5671(16)00083-6)
- Nguyễn Thanh Hiền và cộng sự (2021), Nghiên cứu ảnh hưởng của trí tuệ cảm xúc đến hiệu quả công việc: nghiên cứu trường hợp của các giảng viên đại học tại thành phố Hà Nội. (Research on the influence of emotional intelligence on work performance: a case study of university lecturers in Hanoi city). <https://fwps.ftu.edu.vn/2021/10/13/nghien-cuu-anh-huong-cua-tri-tue-cam-xuc-den-hieu-qua-cong-viec-nghien-cuu-truong-hop-cua-cac-giang-vien-dai-hoc-tai-thanh-pho-ha-noi/>
- Petrides, K. V., & Furnham, A. (2001). Trait emotional intelligence: Psychometric investigation with reference to established trait taxonomies. *European journal of personality*, 15(6), 425-448. <https://doi.org/10.1002/per.416>
- Salovey, P., & Mayer, J. D. (1990). Emotional intelligence. *Imagination, cognition and personality*, 9(3), 185-211. <https://doi.org/10.2190/DUGG-P24E-52WK-6C>
- Shamsuddin, N., & Rahman, R. A. (2014). The relationship between emotional intelligence and job performance of call centre agents. *Procedia-Social and Behavioral Sciences*, 129, 75-81. <https://doi.org/10.1016/j.sbspro.2014.03.650>
- Trí, C. M., & Trâm, N. T. B. (2017). Trí tuệ cảm xúc và hiệu quả làm việc: trường hợp nghiên cứu tại công ty Hoàng Đức (Emotional intelligence and work efficiency: a case study at Hoang Duc company). *TẠP CHÍ KHOA HỌC ĐẠI HỌC MỞ THÀNH PHỐ HỒ CHÍ MINH-KINH TẾ VÀ QUẢN TRỊ KINH DOANH*, 12(3), 204-219. <https://journalofscience.ou.edu.vn/index.php/econ-vi/article/view/620>
- Vratskikh, I., Masadeh, R., Al-Lozi, M., & Maqableh, M. (2016). The impact of emotional intelligence on job performance via the mediating role of job satisfaction. *International Journal of Business and Management*, 11(2), 1-69. <http://dx.doi.org/10.5539/ijbm.v11n2p69>
- Wong, C. S., & Law, K. S. (2002). Wong and law emotional intelligence scale. *The Leadership Quarterly*. <https://doi.org/10.1037/t07398-000>



© 2023 by the authors; licensee Growing Science, Canada. This is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC-BY) license (<http://creativecommons.org/licenses/by/4.0/>).