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EXAMINING THE EFFECT OF PSYCHOLOGICAL LITERACY, SELF-DISCIPLINE SKILLS, AND EMOTIONAL INTELLIGENCE ON FORENSIC ACCOUNTING SKILLS AMONG UNDERGRADUATE STUDENTS IN THAILAND: AN EMPIRICAL INSIGHT

Narinthon Imjai[1], Kanokwan Meesook[2], Wasan Kanchanamukda[3], Berto Usman[4], and Somnuk Aujirapongpan[5, *]

Abstract

This research examines the interplay of psychological literacy, self-discipline skills, and emotional intelligence in enhancing forensic accounting proficiency among undergraduate accounting students in Thailand. Addressing a literature gap, the study introduces emotional intelligence as a mediating factor connecting psychological acumen and self-regulatory competencies to forensic accounting skills. Utilizing a comprehensive questionnaire based on an extensive literature review, the study assesses four constructs: Psychological Literacy (PL), Self-Discipline Skills (SDS), Emotional Intelligence (EI), and Forensic Accounting Skills (FAS). Initially validated through a pilot test with 30 participants, the final survey obtained responses from 605 predominantly female undergraduate students, using a convenience sampling method. Analysis, employing the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach, revealed a significant impact of psychological literacy on emotional intelligence and forensic accounting skills, affirming its foundational importance in accounting education. Moreover, self-discipline skills were found to more effectively influence forensic accounting skill development in comparison to psychological literacy, emphasizing the role of personal management in acquiring specialized accounting capabilities. Crucially, emotional intelligence emerged as the strongest predictor of forensic accounting skills, highlighting the necessity for emotional awareness in the accounting profession. This study advocates for an integrated educational approach, incorporating psychological literacy, self-discipline, and emotional intelligence into the accounting education curriculum. Such an approach is essential not only for meeting the technical demands of forensic accounting but also for addressing the emotional and psychological challenges of the profession. The research provides valuable insights for curriculum development and underscores the need for future investigations into additional variables influencing forensic accounting skills.

[1] Asst. Prof. Narinthon Imjai is currently working as a lecturer in the Faculty of Management Science, Nakhon Si Thammarat Rajabhat University, Nakhon Si Thammarat, Thailand. He obtained M.B.A. in General Management from Ramkhamhaeng University, Thailand. He is a Ph.D. Candidate of the Graduate Study in Business Administration Program, Ramkhamhaeng University, Thailand.

[2] Dr. Kanokwan Meesook (Co-first Author) is currently working as a lecturer in the School of Accountancy and Finance, Walailak University, Thailand. She obtained a Ph.D. in Regional and Rural Development Planning from Asian Institute of Technology, Thailand

[3] Asst. Prof. Dr. Wasan Kanchanamukda is currently working as a lecturer in the Faculty of Economics and Business Administration, Thaksin University, Songkhla, Thailand. He obtained a Ph.D. in Sustainable Development – Management Accounting from Thaksin University, Thailand.

[4] Asst. Prof. Dr. Berto Usman is currently working as a lecturer in the Faculty of Economics and Business, University of Bengkulu, Indonesia. He obtained a Ph.D. in Accounting and Finance from the University of Padua, Italy.

[5,*] Assoc. Prof. Dr. Somnuk Aujirapongpan (Corresponding Author) is currently working as a lecturer in the Faculty of Management Science, Silpakorn University, Thailand. He obtained a Ph.D. in Technopreneurship and Innovation Management from Chulalongkorn University, Thailand.
Email: somnuk.aujirapongpan@gmail.com

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INTRODUCTION

Accounting education in Thailand has evolved to necessitate a comprehensive approach extending beyond domain-specific knowledge. Alongside proficiency in accounting principles, the modern accounting landscape requires a diverse skill set encompassing analytical acumen, decision-making aptitude, and emotional intelligence. Forensic Accounting, which combines financial data analysis with legal expertise, has emerged as a critical discipline for resolving complex financial disputes and case studies, underscoring the need for a multifaceted skill set (Alshurafat et al., 2021). While traditional accounting education imparts specialized skills, success in the profession today hinges on emotional and social competencies, such as Emotional Intelligence (EI), enabling effective decision-making and communication in various contexts (Rebele & Pierre, 2019). Additionally, a grasp of psychology is essential for understanding human behavior and decision-making processes, particularly in tasks involving emotions, cognition, and swift decisions (Yarkoni & Westfall, 2017). Thus, a holistic approach to accounting education in Thailand recognizes the equal importance of technical proficiency and these broader skill sets in preparing students for success in a rapidly changing professional landscape.

In the domain of accounting education, forensic accounting stands as a pivotal area combining accounting knowledge with investigative skills in examining financial statements and transactions for legal purposes. This study aims to explore the associations and effects of psychological knowledge and self-discipline skills on the development of forensic accounting capabilities among accounting students in Thailand. Emotional intelligence is posited as a mediating variable forging a link and amplifying the impact of these foundational skills on forensic accounting proficiency. By examining these dynamics, this research aims to illuminate the critical role of psychological understanding and emotional competencies in refining forensic accounting skills. The anticipated outcomes are expected to inform curriculum development and training programs, facilitating the comprehensive professional growth of students. Emphasizing forensic accounting within the curriculum will equip future accountants with the necessary skills to navigate the complexities of financial investigations, significantly contributing to their preparedness for multifaceted professional challenges.

As professional accounting organizations increasingly recognize the benefits of well-defined psychological literacy, self-discipline, and emotional intelligence in the context of forensic accounting skills, they are poised for greater success. Surendra (2010) and Kvapil (2007) elucidated that cultivating Emotional Intelligence aims to enable individuals to appropriately experience emotions in their interactions, thereby contributing to their ethical and social functioning. For accounting bodies committed to engaging, selecting, employing, and developing their human resources, acknowledging and integrating emotional intelligence, self-discipline, and psychological literacy is imperative to enhance forensic accounting skills. Accounting managers should possess the ability to discern the aptitude of their staff and potential new recruits (Gayle, 2013). It is vital to understand how to assess individuals based on their emotional intelligence, self-discipline, and psychological literacy, and to determine the roles that best align with these proficiencies. A contemporary challenge lies in the relatively low level of psychological literacy, self-discipline, and emotional intelligence prevalent in the accounting profession, often characterized by reluctance to embrace emotions due to a

commitment to objectivity and representational faithfulness (McPhail, 2004). Surprisingly, limited research has been conducted thus far on the correlation between psychological literacy, self-discipline, emotional intelligence, and forensic accounting skills. The research problem addressed in this study revolves around the existing knowledge gap concerning the measurement and impact of psychological literacy, self-discipline, and emotional intelligence on the development of students' forensic accounting skills.

The subsequent sections of this paper are organized as follows: Section 2 offers a comprehensive exposition of the theoretical framework underpinning the existing literature and the formulation of hypotheses. Section 3 elucidates the research methodology, encompassing aspects such as data collection, sample selection, variable definitions, and the specifications of the regression models. Notably, Section 4 serves as the repository for the principal findings of the study, complemented by in-depth empirical discussions. The final section, Section 5, encapsulates the conclusions drawn from the research findings.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

The existing body of literature that explores the intricate interplay between psychological knowledge, self-discipline, and emotional intelligence in the context of forensic accounting skills, provides valuable insights into the collective influence of these factors on the proficiency of financial data analysis and decision-making. Psychological knowledge, offering a deeper understanding of human behavior and decision-making processes, forms the foundation for more precise and expeditious financial data analysis. On the other hand, self-discipline significantly contributes to fostering professionalism, bolstering information retention, and ensuring strict adherence to accounting standards, all crucial attributes in the field of forensic accounting. In parallel, emotional intelligence assumes a central role in improving communication effectiveness and facilitating collaborative teamwork, pivotal in resolving intricate financial cases (McNulty & Politis, 2023). The empirical evidence supporting the synergistic impact of these three skills on the efficacy of forensic accounting is compelling.

This holistic view of integrating psychological knowledge, self-discipline, and emotional intelligence, into accounting education directly addresses the needs of contemporary accounting practice. This practice is increasingly defined by its reliance on digital technologies, ethical governance, and global standards compliance, demanding not just technical skills but also advanced cognitive and emotional competencies. By enriching accounting curricula with these dimensions, students are better prepared for the complexities of modern accounting roles, enhancing their ability to effectively navigate technological advancements, ethical dilemmas, and regulatory challenges. Such an approach equips future accountants with the necessary skills for a successful transition into the evolving landscape of the profession (Alshurafat et al., 2021). The subsequent sections engage in a comprehensive exploration of these aspects.

Psychological Literacy

Psychological Literacy (PL) extends beyond mere theoretical understanding in psychology. It encompasses the ability to apply such knowledge in real-life situations, particularly in decision-making contexts (Pownall et al., 2023). The research has considered the following critical points: 1) Cognitive Biases: These are errors arising from humans' inherent thought patterns. Having psychological knowledge enables us to recognize and manage these "Cognitive Biases," which can otherwise lead to inaccurate decision-making (Korteling et al., 2023). 2) Decision-making Under Pressure: In high-pressure situations, psychological knowledge can facilitate swift and professional decision-making without succumbing to the pressures of stressful circumstances (Porcelli et al., 2017). 3) Impulse

Control: Controlling emotions and impulsive reactions is vital. Armed with psychological knowledge, we can enhance and develop skills for efficiently managing emotions and our reactive nature (Šimić et al., 2021). 4) Moral Reasoning: In decisions tethered to morality, psychological knowledge aids in analyzing and deciding based on ethical principles (Miguel & Sílvia, 2020). In essence, psychological knowledge can guide decision-making in various everyday life situations and impact the application of essential tools and skills necessary for today's professional world.

Self-Discipline Skills

The ability to exercise self-control, termed "self-discipline". "Self-Discipline Skills" (SDS), are crucial for achieving success in both professional endeavors and daily life (Şimşir & Dilmaç, 2020). This closely relates to the subsequent critical aspects: 1) Goal Setting: Setting objectives is a pivotal component of self-discipline. A knowledge of defining clear and challenging goals, assists us in remaining committed to their realization (Bailey, 2019). 2) Time Management: Efficiently managing time directly influences self-discipline. Literature reviews have demonstrated that adept time management is a significant determinant of success (Kader & Eissa, 2015). 3) Concentration: Focus and engagement in tasks are essential for professionalism. Self-discipline aids in maintaining our attention and determination (Indeed, 2023). 4) Task Initiation: Swiftly and efficiently commencing tasks when required is vital. Self-discipline ensures that we neither procrastinate nor hesitate (Batt & Terwiesch, 2017). In essence, the skill of self-discipline affects success in various facets and interlinks with goal setting, time management, focus, and task initiation. Integrating these skills leads to efficient work practices and accomplishments in research and everyday life.

Emotional Intelligence

Emotional Intelligence (EI) refers to the capacity to perceive, understand, and manage one's own and others' emotions. EI plays an integral role in various aspects of work and human life (Giulia et al., 2019). Notable facets to consider include: 1) Self-Regulation: The modulation of emotions and responses forms a component of EI. Individuals with heightened emotional z can effectively control and navigate their emotions across varying situations (Bucich & MacCann, 2019). 2) Expression: Communicating and expressing personal emotions is pivotal. Through emotional intelligence, individuals can convey their emotions and sentiments both appropriately and professionally (Raghubir, 2018). 3) Motivation: EI serves as a driving force behind actions and decisions. Those with high EI often possess robust intrinsic motivation, reinforcing positive actions in both work and life (Trigueros et al., 2019). 4) Social Interaction: Establishing favorable relationships with others is a core element of EI. The ability to interpret and respond to the emotions of others aids in fostering quality relationships and efficient collaboration (Issah, 2018). In essence, emotional intelligence is an invaluable tool vital for productive work and forming gratifying relationships with others. With a solid foundation in EI, one can make better decisions and, consequently, achieve greater happiness and success in life.

Forensic Accounting Skills

Forensic Accounting Skills (FAS) is a specialized branch of accounting where professionals require specific skills and knowledge related to financial investigations and fraud prevention (Ismail et al., 2018). Key aspects to consider include: 1) Detail-Oriented Approach: A meticulous attention to detail is paramount. Emphasizing a detailed approach enables the recognition of anomalies or concealed financial fraud (Pourhabibi et al., 2020). 2) Analytical

Techniques: Analyzing financial data is essential. Effective analytical techniques assist in uncovering and revealing fraudulent activities or discrepancies in accounting records (Ali et al., 2023). 3) Communication: Clear and effective communication is crucial for presenting and demonstrating the results of financial investigations. Excellent communication facilitates acquiring information from external parties and disseminating findings to stakeholders (Reddy & Gupta, 2020). 4) Problem-Solving: When confronted with financial issues, problem-solving skills become vital. They aid in identifying the root causes of problems and devising appropriate solutions (Almulla & Al-Rahmi, 2023). Forensic accounting demands specific expertise, be it in attention to detail, data analysis, communication, or problem-solving. Possessing these skills will aid in detecting and preventing financial irregularities, ensuring success in financial investigations.

Psychological Literacy and its influence on Self-Discipline Skills, Emotional Intelligence, and Forensic Accounting Skills

The concept of Psychological Literacy occupies a pivotal position in influencing an array of critical attributes, including psychological skills, personal discipline, emotional intelligence, and forensic accounting abilities (Schweinsberg et al., 2021). When intertwined with Self-Discipline Skills, an appreciation of the significance of personal discipline not only facilitates goal setting and efficient time management but also bolsters determination and expedites task initiation (Aeon et al., 2021). In the context of Emotional Intelligence, the recognition and adept management of one's own emotions as well as those of others contributes to improved decision-making, enhanced interpersonal relationships, and an enhanced ability to cope more effetively with life's challenges (Drigas & Papoutsi, 2018). Within the domain of Forensic Accounting skills, psychological knowledge assumes a critical role in unraveling the motives behind financial fraud or deceit, offering insights into strategies for identifying and addressing such issues (Dearden, 2019). As such, fundamental psychological knowledge serves as an indispensable foundation, fostering the integration and augmentation of a diverse range of skills rooted in psychological insight, discipline, emotional intelligence, and forensic accounting proficiency. A comprehensive and formally informed grasp of this domain significantly supports the cultivation and practical application of these skills in both everyday life and professional contexts. Drawing from an extensive review of the literature, the following hypotheses are posited:

H1: Psychological Literacy positively influences Self-Discipline Skills.

H2: Psychological Literacy positively impacts Forensic Accounting Skills.

H3: Psychological Literacy positively affects Emotional Intelligence.

Self-Discipline Skills, Emotional Intelligence, and their impact on Forensic Accounting Skills

Self-discipline emerges as a foundational pillar with profound implications for the effectiveness of professional endeavors and a multitude of personal skills. When coupled with Emotional Intelligence, individuals possessing strong self-discipline exhibit adeptness in managing their emotions and feelings. This amalgamation of traits, namely determination and emotional regulation, assumes a pivotal role in facilitating sound decision-making and adaptive responses to challenges across diverse contexts (Lerner et al., 2015). In the context of Forensic Accounting Skills, self-discipline assumes the role of an indispensable tool for professionals operating within this specialized domain. The unwavering dedication and discipline exhibited by these individuals are instrumental in sustaining unwavering focus during complex financial investigations and in conducting the meticulous examinations required to unearth instances of fraud or corruption (Clavería Navarrete & Carrasco Gallego, 2023). The prowess of self-

discipline serves as a cornerstone for achieving success across a spectrum of domains, whether it be within the domain of emotional intelligence or in vocations demanding meticulous precision. This attribute facilitates preparedness and resilience when confronted with challenges in both professional pursuits and everyday life. Drawing upon a comprehensive review of existing literature, the researcher formulates the following hypotheses:

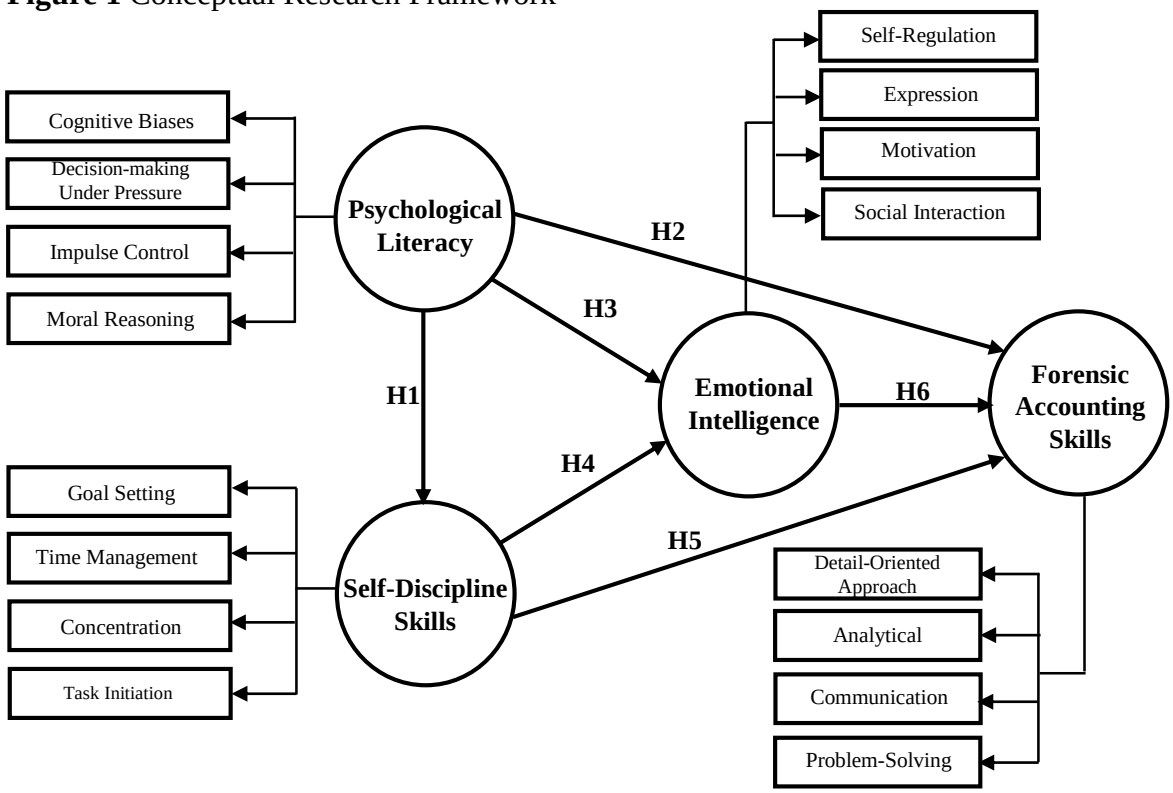
H4: Self-Discipline Skills have a positive influence on Emotional Intelligence.

H5: Self-Discipline Skills positively impact Forensic Accounting Skills.

The Relationship between Emotional Intelligence and Forensic Accounting Skills

Emotional Intelligence (EI), often referred to as the emotional quotient (EQ), encompasses the capacity to comprehend, regulate, and harness both one's own and others' emotions to enhance communication and promote effective decision-making. In the context of Forensic Accounting Skills, the investigative landscape highlights the significance of recognizing and empathizing with emotions during inquiries, as this insight provides invaluable data essential for establishing trust and facilitating efficient communication among all relevant parties (Shahalizadeh et al., 2022). Decisions informed by EI are adept at assessing the emotional implications associated with these choices, ensuring their effectiveness, particularly in intricate or high-pressure scenarios. Moreover, emotional intelligence plays a pivotal role in maintaining emotional stability and informing professional decision-making processes (Alzoubi & Aziz, 2021). The symbiotic relationship between emotional intelligence and forensic accounting skills underscores their capacity to synergize effectively. Possessing a high level of emotional intelligence equips individuals to navigate complex conditions and make informed decisions reliant on the skill of financial data analysis. Consequently, emotional intelligence serves to augment forensic accounting skills, fostering an elevated level of

Figure 1 Conceptual Research Framework



professionalism and overall efficiency. Grounded in an extensive review of the literature, the following hypothesis is proposed:

H6: Emotional Intelligence has a positive influence on Forensic Accounting Skills.

The research framework is illustrated in Figure 1.

RESEARCH METHODOLOGY

Research Design

This study employed a quantitative approach, focusing on fourth-year undergraduate accounting students in Thailand to explore the effects of psychological literacy, self-discipline skills, and emotional intelligence on forensic accounting skills. Given the critical role these students play in the evolution of Thailand's financial and accounting systems amid a growing economy and global market integration, the research employed convenience sampling to ensure a wide range of insights. Out of 620 surveys collected, 605 complete responses were analyzed, providing a robust basis for examining the study's proposed relationships within the Thai context.

The accelerating complexity of the global business environment, underscored by technological advancements and increasing regulatory demands, has magnified the need for accounting professionals who are not only proficient in financial reporting but also skilled in forensic accounting. This need is particularly pronounced in Thailand, where the dynamic economic landscape is marked by a pressing demand for accountants equipped with comprehensive skills to combat financial fraud, ensure ethical practices, and adhere to international accounting standards. However, the country faces a notable challenge: a shortage of qualified accounting professional's adept in forensic accounting, compounded by socio-economic issues such as corruption and tax evasion. This gap highlights the urgent need for an educational approach that integrates psychological knowledge, self-discipline, and emotional intelligence into the development of forensic accounting skills, aiming to prepare accounting students for the multifaceted demands of their future roles and to contribute effectively to Thailand's economic development and integrity in the business sector.

The data for this research were collected through online platforms, with questionnaires being directly distributed to fourth-year undergraduate accounting students in Thailand. A convenience sampling technique was employed, primarily because data collection relied on students' willingness to participate. To determine the sample size, Taro Yamane's method (1967) was applied, particularly due to its suitability for cases where the exact population size is not ascertainable. Assuming a 95% confidence level and a margin of error of ±5%, a minimum sample size of 400 participants was deemed sufficient. This sample size was chosen to provide a reasonably representative overview of the environment encompassing fourth-year undergraduate accounting students in Thailand.

Measurement Tools

The development of the questionnaire underwent a thorough process, involving extensive literature review and a meticulous content accuracy assessment by three experts with profound knowledge in the field of Accounting Education. This rigorous process was implemented to ensure a high degree of consistency and validity across the questionnaire's items. The questionnaire itself comprises two distinct sections: the first section gathered demographic information from the respondents, while the second section employed Likert-scale questions, ranging from 1 (indicating the least agreement) to 5 (signifying the highest

agreement), designed to gauge the overall structure of the model. The initial set of indicators encompassed four constructs: Psychological Literacy (consisting of 8 items), Self-Discipline Skills (comprising 8 items), Emotional Intelligence (with 8 items), and Forensic Accounting Skills (comprising 8 items).

In the preliminary phase, a pilot test involving 30 participants was conducted to validate the questionnaire's reliability and validity. Reliability assessment, calculated using Cronbach's alpha coefficient, highlighted varying levels of internal consistency across different constructs. The utilization of two questions per variable is rooted in the principle of parsimony, ensuring the brevity and clarity of the questionnaire while covering the breadth of each construct. This approach balances the need for comprehensive coverage against the potential risk of respondent fatigue. Notably, the Cognitive Biases (CB) construct within Psychological Literacy presented a Cronbach's alpha of 0.284, falling below the commonly accepted threshold for moderate reliability. This lower reliability score suggests limitations in the internal consistency of the CB items, which could potentially affect the interpretability and reliability of findings related to this specific construct.

Acknowledging this limitation, several approaches were considered to mitigate its impact on the overall research outcomes. Firstly, the content and structure of CB items were critically reviewed to identify and address any ambiguities or redundancies. Additionally, this acknowledgment underscores the challenges and intricacies associated with condensing complex constructs into a limited number of items, which while efficient, may require further refinement. The theoretical underpinning of Cognitive Biases as part of Psychological Literacy was reinforced through a comprehensive literature review, ensuring its relevance and significance to the study's objectives were clearly articulated. Despite the lower reliability score for CB, the substantial reliability scores observed in other constructs support the questionnaire's overall validity and the study's findings. However, the decision to employ two questions per variable is based on preliminary studies which indicate that a pair of well-constructed questions can effectively capture the essence of a variable, provided they are adequately validated. Future research is encouraged to further refine the measurement of Cognitive Biases, exploring alternative items or scales that may offer improved reliability. The results of the reliability assessment are presented in Table 1.

Table 1 Cronbach's Alpha Values for Observable Variables in Each Construct

Construct	Observable Variables	Questionnaire	Cronbach's Alpha	Ref.
Psychological Literacy (PL)	*Cognitive Biases (CB)*	1. When making decisions, I tend to consider what I have previously known or experienced rather than new possibilities.	0.284	Korteling et al. (2023)
		2. I base my decisions more on information and reasoning than on my personal feelings.		
	Decision-making Under Pressure (DUP)	1. In situations requiring quick decision-making, I am always able to make decisions confidently.	0.859	Porcelli et al. (2017)
		2. Even under pressure, I can analyze the available information to make decisions.		

Table 1 (Continued)

Construct	Observable Variables	Questionnaire	Cronbach's Alpha	Ref.
	Impulse Control (IC)	1. I always consider the potential impacts before making a decision and taking action. 2. When I encounter new and interesting approaches, I can pause my current course of action to consider these new possibilities.	0.700	Šimić et al., (2021)
	Moral Reasoning (MR)	1. I consistently consider ethical standards when determining right from wrong. 2. If I face a decision that conflicts with my values but benefits me, I still adhere to ethical principles.	0.510	Miguel & Sílvia (2020)
Self-Discipline Skills (SDS)	*Goal Setting (GS)*	1. No matter what I do, I always set my own goals. 2. I believe that setting clear goals positively impacts my success in life.	0.640	Bailey (2019)
	Time Management (TM)	1. I am able to allocate my time appropriately for work and various activities. 2. I set timelines for my work and ensure completion in a timely manner.	0.874	Kader & Eissa (2015)
	Concentration (CT)	1. I can maintain focus and concentration on my tasks or activities for extended periods. 2. I am consistently dedicated to my work, even when there are other distracting activities.	0.875	Indeed (2023)
	Task Initiation (TI)	1. I can initiate and create new tasks on my own without waiting for orders or encouragement from others. 2. I am able to start new tasks without worry, even if I have never done them before.	0.708	Batt & Terwiesch (2017)
Emotional Intelligence (EI)	*Self-Regulation (SR)*	1. In rapidly changing situations, I am able to adapt and maintain my composure at all times. 2. I can manage my emotions and expressions well, even in adverse situations.	0.932	Bucich & MacCann (2019)

Table 1 (Continued)

Construct	Observable Variables	Questionnaire	Cronbach's Alpha	Ref.
	Expression (EP)	1. I am confident in expressing my feelings and thoughts those around me without any worries 2. I believe that being authentic and expressing my true self is important in my life.	0.478	Raghubir (2018)
	Motivation (MV)	1. I am consistently able to find inspiration for my work or various activities. 2. I always set success as a goal to motivate myself in my work.	0.710	Trigueros et al. (2019)
	Social Interaction (SI)	1. I feel happy and comfortable when communicating and interacting with others. 2. I do not like to do things alone, both in my personal life and at work.	0.448	Issah (2018)
Forensic Accounting Skills (FAS)	*Detail-Oriented Approach (DOA)*	1. I believe that paying attention to detail is crucial for success in my work. 2. I think that being meticulous in my work helps to prevent mistakes definitively.	0.866	Pourhabibi et al. (2020)
	Analytical (AL)	1. When faced with a problem, I can quickly interpret various aspects to find a solution. 2. I possess strong analytical skills, which are vital for achieving success in my work.	0.672	Ali et al. (2023)
	Communication (COM)	1. I am consistently able to perceive and respond to the emotions of others through clear and effective communication. 2. I can distinguish between face-to-face communication and remote communication, and act appropriately in each context.	0.553	Reddy & Gupta (2020)
	Problem-Solving (PS)	1. I am capable of solving problems efficiently, leading to positive outcomes. 2. I always spend an appropriate amount of time analyzing and devising solutions for my work-related problems.	0.509	Almulla & Al-Rahmi (2023)

From the provided data, it is evident that within the Emotional Intelligence (EI) domain, the subconstruct 'Self-Regulation' exhibits an impressively high Cronbach's Alpha value, which signifies excellent reliability. However, it is notable that both 'Expression' and 'Social Interaction' subconstructs have relatively low Cronbach's Alpha values. This observation suggests a need for a thorough review and potential reconsideration of the questions or constructs associated with these variables to enhance their reliability and overall validity. Moving on to the domain of Psychological Literacy (PL), it is evident that the 'Cognitive Biases' subconstruct displays a relatively low Cronbach's Alpha value. This finding points to the necessity of reviewing and potentially refining the questions or constructs pertaining to this variable to improve its reliability. It is crucial to emphasize that the reliability coefficient, as represented by Cronbach's Alpha, should not be regarded simplistically as either "good" or "bad." Rather, it should be viewed as a valuable tool for guiding future research analysis and for the ongoing enhancement of the questionnaire and constructs to ensure their robustness and validity in assessing the intended psychological attributes.

Data Analysis

In response to the need for a clear delineation of the factor analysis model used, this study implemented a first-order confirmatory factor analysis (CFA) to validate the construct validity of the measurement scales. Each variable, including Cognitive Biases (CB), Decision-making Under Pressure (DUP), and others within the Psychological Literacy and Self-Discipline Skills domains, were grouped under their respective constructs without forming a hierarchical structure, which would necessitate the use of a second-order CFA.

The data analysis was initiated by examining the levels of the indicators for each variable and generating descriptive statistics using the sample data. There were five classifications, as determined by the means of the data: very low (0.00–1.00), low (1.0–1.00), moderate (2.0–1.00), high (3.01–4.00), and very high (4.01–5.00). Analysis of the theoretical model was conducted utilizing PLS-SEM. When evaluating the reflective measurement model, convergent validity, discriminant validity, internally consistent reliability, and indicator loadings were considered. Additionally, the structural model was evaluated based on collinearity values, R2, predictive relevance (Q2), and PLSpredict (Hair, Risher, Sarstedt, & Ringle, 2019). Ultimately, the effects of the three structures were examined to validate the research hypotheses set forth.

RESULTS

The results indicate that a total of 620 participants were initially collected. Out of these, an overwhelming majority of 605 participants, accounting for approximately 97.6% of the total, provided their consent to participate in the study. Conversely, a small number of 11 participants, constituting roughly 1.8% of the total, did not provide their consent. Additionally, 4 participants, making up about 0.6% of the total, were deemed ineligible for the study due to lacking the necessary qualifications or criteria.

The gender distribution among participants revealed a notably female-dominated sample, with 556 females (91.9%) and 49 males (8.1%). This predominance might introduce a bias in interpreting the study's outcomes, as it does not mirror the gender proportion observed in the general population of accounting students in Thailand. It is imperative to consider these factors when evaluating the implications of the findings. In terms of Grade Point Average (GPA), 4 participants (0.7%), had a GPA less than 2.00, 57 (9.4%) held GPAs ranging from 2.01 to 2.50, 174 (28.8%) held GPAs between 2.51 and 3.00, 262 (43.3%) held a GPA in the range of 3.01 to 3.50, and participants with GPAs ranging from 3.51 to 4.00 numbered 108

(17.9%). In relation to accounting work experience, 292 participants, or about 48.3%, had less than 3 months of experience. Meanwhile, those with more than 3 months of experience numbered 183 (roughly 30.2%), those with over 5 months of experience numbered 32 (5.3%), those with more than 7 months of experience totaled 50 (8.3%), those with over 9 months of experience numbered 21 (3.5%), and participants with more than a year of experience accounted for 27 responses (4.5%). Descriptive statistics are detailed in Table 2.

Table 2 Demographic Information

Measure	Value	Frequency	Percentage
Participant Screening	- Consent to Provide Information	605	97.6
	- Do not Consent to Provide Information	11	1.8
	- No Qualifications	4	0.6
Total		**620**	**100**
Gender	Male	49	8.1
	Female	556	91.9
Grade point average	Less than 2.00	4	0.7
	2.01 - 2.50	57	9.4
	2.51 - 3.00	174	28.8
	3.01 - 3.50	262	43.3
	3.51 - 4.00	108	17.9
Duration of accounting internships	Less than 3 months	292	48.3
	More than 3 months	183	30.2
	More than 5 months	32	5.3
	More than 7 months	50	8.3
	More than 9 months	21	3.5
	More than 1 year	27	4.5
Total		**605**	**100**

To adequately address the model's appropriateness, model fit indices were computed to assess the overall fit of the first-order CFA model. The model fit was evaluated using several indices including the Standardized Root Mean Square Residual (SRMR), the Comparative Fit Index (CFI), and the Tucker-Lewis Index (TLI), among others. These indices provide a comprehensive view of the model fit, ensuring that the model accurately reflects the data structure. The inclusion of these indices aids in substantiating the robustness and appropriateness of the analytical approach used, enhancing the reliability of the findings reported. Furthermore, the specific values for these fit indices are presented to transparently demonstrate the model's performance, with SRMR values below 0.08 and both CFI and TLI above 0.90, indicating an excellent fit, corroborating the adequacy of the first-order CFA in capturing the nuances of the constructs examined.

After conducting a rigorous analysis, including reliability testing and Confirmatory Factor Analysis (CFA) for each variable in the study, the results can be summarized as follows. For PL, all standard loadings are satisfactory, indicating that each item is a good representative of the construct. The Cronbach's alpha of 0.759 suggests good internal consistency, while the Composite Reliability (CR) is acceptable at 0.847, ensuring the reliability of the construct as a whole. Moreover, the Average Variance Extracted (AVE) for PL meets the threshold with a value of 0.581, which affirms convergent validity. Similarly, SDS exhibits robust standard loadings and an impressive Cronbach's alpha of 0.834, which exceeds the benchmark for reliability. The CR value for SDS stands at 0.890, well above the acceptable limit, while the AVE is also above the threshold at 0.669. These values highlight the robustness and

consistency of the SDS construct. EI's standard loadings and Cronbach's alpha of 0.821 indicate strong internal consistency, and its CR of 0.882 confirms the reliability of this construct. Furthermore, the AVE for EI is 0.653, substantiating convergent validity. FAS also displays excellent standard loadings and an outstanding Cronbach's alpha of 0.850, indicating very high reliability. The CR value is equally impressive at 0.900, and the AVE meets the standard at 0.695, ensuring the construct's validity.

These findings collectively provide valuable insights into the validity and reliability of the variables under examination in the study, indicating that the selected variables exhibit strong internal consistency and are deemed reliable for the purposes of the research, and bolstering the credibility of the study's results and conclusions. The details are presented in Table 3.

Table 3 CFA and Reliability Information

Construct	Std. loading (>0.5)	Cronbach's α	CR (>0.7)	AVE (>0.5)
Psychological Literacy **(PL)**		0.759	0.847	0.581
CB	0.730			
DUP	0.781			
IC	0.808			
MR	0.726			
Self-Discipline Skills **(SDS)**		0.834	0.890	0.669
GS	0.758			
TM	0.844			
CT	0.855			
TI	0.811			
Emotional Intelligence **(EI)**		0.821	0.882	0.653
SR	0.833			
EP	0.862			
MV	0.829			
SI	0.699			
Forensic Accounting Skills **(FAS)**		0.850	0.900	0.695
DOA	0.701			
AL	0.877			
COM	0.873			
PS	0.869			

Note. Factor-loadings are significant at: $p < 0.001$.

In the assessment of measurement validity, both the Heterotrait-Monotrait Ratio of Correlations (HTMT) and the Fornell-Larcker Criterion were applied to the constructs Psychological Literacy (PL), Self-Discipline Skills (SDS), Emotional Intelligence (EI), and Forensic Accounting Skills (FAS). While HTMT values below 0.85 to 0.9 generally indicate adequate discriminant validity, in this study, all values reported were under 1, suggesting that while distinction between constructs is maintained, the high proximity to 1 indicates strong intercorrelations that could pose a challenge to discriminant validity. In regard to the Fornell-Larcker Criterion, it is clear that the diagonal values, which are intended to be the square roots of the AVEs, exceed the correlations (off-diagonal values) with other constructs, as expected for adequate discriminant validity. However, a discrepancy has been identified wherein the reported diagonal values actually represent AVEs instead of their square roots. This oversight necessitates a reevaluation of discriminant validity using the correct square root values to

ensure accuracy. The omission of convergent validity assessment also requires addressing, with future studies recommended to include both types of validity assessment for a comprehensive evaluation of the measurement model. Detailed results of these validity tests are documented in Table 4, with the corrected interpretation and relevant statistics.

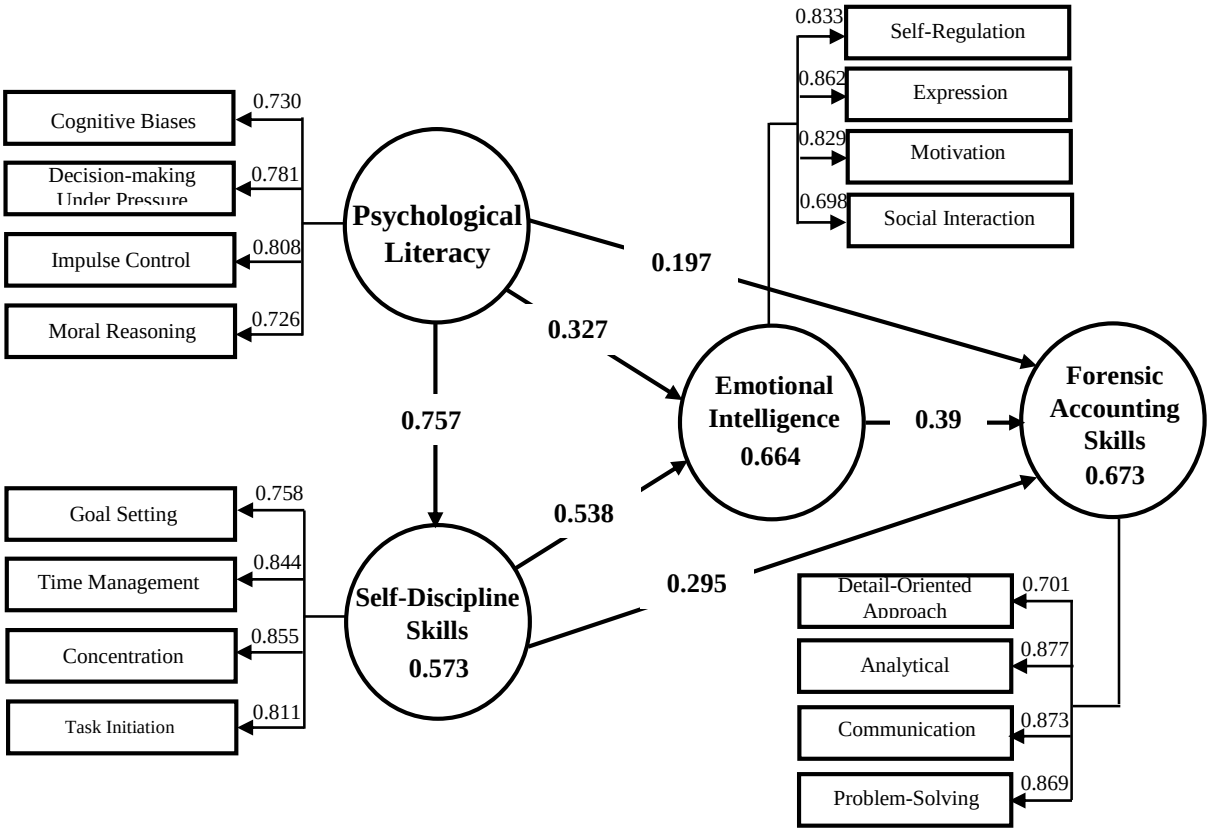
Table 4 Comparative Validity Metrics for Constructs: HTMT and Fornell-Larcker Criterion

Heterotrait-Monotrait Ratio of Correlations (HTMT)				
Construct	PL	SDS	EI	FAS
PL				
SDS	0.945			
EI	0.923	0.940		
FAS	0.884	0.897	0.922	
Fornell-Larcker Criterion				
Construct	PL	SDS	EI	FAS
PL	0.581			
SDS	0.573	0.669		
EI	0.540	0.618	0.653	
FAS	0.509	0.574	0.601	0.695

Psychological Literacy (PL), Self-Discipline Skills (SDS), Emotional Intelligence (EI), Forensic Accounting Skills (FAS)

An analysis was conducted using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method to evaluate the hypotheses posited. This assessed the relationships and impacts among Psychological Literacy, Self-Discipline Skills, Emotional Intelligence, and Forensic Accounting Skills within the sample group, as depicted in Figure 2.

Figure 2 The Structural Model



Hypothesis Testing on Direct Relationships Between Variables

The table provided reports on hypothesis testing for the direct relationships between variables in the study. According to the standardized estimates (β), Psychological Literacy (PL) shows a very strong positive impact on Self-Discipline Skills (SDS) with a high β value of 0.757 and an impressive critical ratio (CR) of 36.785, signifying a statistically significant relationship as the p-value is less than 0.001. Similarly, PL's influence on Forensic Accounting Skills (FAS) and Emotional Intelligence (EI) was found to be significant with β values of 0.197 and 0.327, respectively, both supported by substantial CR values and p-values indicating statistical significance at the 0.001 level. Further, SDS exhibits a pronounced effect on EI, denoted by a β value of 0.539, a CR of 11.797, and a p-value of 0.000, indicating a strong positive relationship. SDS's effect on FAS also appears significant, with a β of 0.294 and corresponding CR and p-values indicating significance. Lastly, Emotional Intelligence (EI) was found to strongly impact FAS, with a β value of 0.399, CR of 9.225, and p-value less than 0.001.

These results suggest robust and statistically significant predictive relationships between the studied constructs, as all hypotheses (H1 through H6) tested showed p-values well below the conventional threshold of 0.05, leading to the conclusion that increases in predictor variables are associated with increases in the respective outcome variables. This analysis reinforces the direct positive connections posited in the research, as presented in Table 5.

Table 5 Hypothesis Testing (Direct Relationships)

	Independent Variable		Dependent Variable	β	SE	CR	P
H1	Psychological Literacy	→	Self-Discipline Skills	0.757	0.021	36.785	0.000
H2	Psychological Literacy	→	Forensic Accounting Skills	0.197	0.044	4.514	0.000
H3	Psychological Literacy	→	Emotional Intelligence	0.327	0.043	7.657	0.000
H4	Self-Discipline Skills	→	Emotional Intelligence	0.539	0.046	11.797	0.000
H5	Self-Discipline Skills	→	Forensic Accounting Skills	0.294	0.045	6.572	0.000
H6	Emotional Intelligence	→	Forensic Accounting Skills	0.399	0.043	9.225	0.000

Note. β is the standardized estimate, SE is the standard error, CR is the critical ratio and P is the probability value.

Mediating Relationships Among Variables

The mediation analysis in this study illuminated the indirect relationships among the variables, providing significant insights into how psychological literacy (PL) influences emotional intelligence (EI) through the mediating effect of self-discipline skills (SDS). It was found that an enhancement in psychological literacy leads to an improvement in self-discipline skills, subsequently boosting emotional intelligence. This indirect relationship underscores the pivotal role of psychological literacy and self-discipline in enhancing the emotional acumen of accounting students, which is crucial for forensic accounting skills development. The key findings from the mediation analysis are summarized as follows:

The indirect effect of psychological literacy on emotional intelligence through self-discipline skills was significant, with a path coefficient of 0.408 and a p-value < 0.001, indicating a strong mediating role of self-discipline skills in this relationship. Additionally, psychological literacy's impact on forensic accounting skills (FAS) through self-discipline skills showed that improvements in PL indirectly enhance FAS via the mediation of SDS, evidenced by a path coefficient of 0.223 and a p-value of < 0.001. A notable mediation effect was observed where psychological literacy affects forensic accounting skills through emotional intelligence, with a path coefficient of 0.131 and a p-value of < 0.001.

The effect of self-discipline skills on forensic accounting skills through emotional intelligence suggests that SDS indirectly influences FAS by enhancing EI, demonstrated by a path coefficient of 0.215 and a p-value of < 0.001. A complex mediating relationship was analyzed where psychological literacy impacts forensic accounting skills through both SDS and EI. In this scenario, an increase in PL elevates SDS, which in turn enhances EI, culminating in an increased capability in FAS. This complex mediation was represented by a path coefficient of 0.163 and a p-value of < 0.001. These mediating relationships are statistically significant and highlight the interconnectedness between psychological literacy, self-discipline skills, and emotional intelligence in the context of developing forensic accounting skills among accounting students. The findings support the notion that a comprehensive skill set, encompassing psychological literacy, self-discipline, and emotional intelligence, is essential for the effective development of forensic accounting capabilities, as presented in Table 6.

Table 6 Indirect Relationships

Indirect Effect	Path coefficients	t-Statistic	p-Value
PL → SDS → EI	0.408**	10.666	0.000
PL → SDS → FAS	0.223**	5.844	0.000
PL → EI → FAS	0.131**	5.553	0.000
SDS → EI → FAS	0.215**	6.445	0.000
PL → SDS → EI → FAS	0.163**	6.378	0.000

Note. **Significant at the 0.01 level, Psychological Literacy (PL), Self-Discipline Skills (SDS), Emotional Intelligence (EI), Forensic Accounting Skills (FAS).

DISCUSSION

Investigating the impact of psychological knowledge, self-discipline skills, and emotional intelligence on the forensic accounting skills of undergraduate accounting students in Thailand is of paramount importance in today's era. With the rapidly evolving financial sector and the increasing intricacy of financial fraud, the aforementioned knowledge and skills are crucial in enhancing our accountants' abilities to perceive, comprehend, and address these challenges. By understanding how these factors influence forensic accounting skills, educational institutions can refine their curriculum to produce accountants who are both technically proficient and emotionally astute. As Thailand takes on a more prominent role in the international financial landscape, such studies contribute to bolstering the country's financial stability and elevating the expertise of the academic community within Thailand. Based on the results analysis, three points are worth discussing.

First, with respect to the impact of Psychological Literacy and Self-Discipline Skills on accounting students in Thailand, this investigation has revealed that students equipped with a strong foundation in psychology and exemplary self-discipline exhibit enhanced proficiency in addressing the intricate challenges within the field of accounting. This solid foundation equips them with the capability to predict, analyze, and effectively apply their knowledge in real-world scenarios, particularly in tasks demanding rapid cognitive responses, emotional acumen, and agile decision-making (Yarkoni & Westfall, 2017). Profound insights into psychology enable these students to recognize and evaluate complex financial situations, empowering them to make timely and professional decisions, even in high-stress situations (Porcelli et al., 2017). This translates into greater initiative and an improved ability to tackle emerging problems. Concurrently, self-discipline skills play a crucial role in bolstering their confidence and resilience, ensuring sustained focus and unwavering commitment (Indeed, 2023), and enabling them to persevere in the face of challenging conditions. In the context of Thailand, a prominent

financial hub in Asia, a heightened demand exists for accountants possessing advanced skills and knowledge. The management of financial fraud or discrepancies in accounting necessitates a deep psychological understanding to comprehend the behavior of involved parties and to make decisions grounded in ethical principles (Miguel & Sílvia, 2020). In summation, psychological literacy and self-discipline skills emerge as integral components in preparing Thai accounting students for a constantly evolving and demanding accounting landscape. These attributes not only equip them to excel professionally but also contribute to the continued growth and integrity of the financial sector in Thailand.

Second, regarding the influence of Forensic Accounting Skills and the role of Emotional Intelligence on accounting students in Thailand, these factors have been found to be of paramount importance. Forensic accounting skills play a pivotal role in detecting and preventing financial fraud, investigating financial cases, and safeguarding against deceitful practices (Ismail et al., 2018). Meanwhile, emotional intelligence aids in managing one's emotions and thoughts, as well as those of others. Being attuned to others' emotions facilitates the establishment of quality relationships and effective teamwork (Issah, 2018). This equips accounting students to respond and collaborate more efficiently with teams or clients. Presently, the job market in Thailand exhibits an escalating demand for accountants who not only possess robust technical abilities but also demonstrate emotional prowess in communication and team collaboration. Moreover, possessing a high degree of emotional intelligence augments confidence and decision-making capabilities in complex situations, guiding actions and determinations, which, in turn, bolsters performance in both professional and personal aspects (Trigueros et al., 2019). Consequently, accountants can address challenges and provide clients with insightful consultations more effectively. Therefore, the amalgamation of forensic accounting skills with emotional intelligence is crucial for accounting students in Thailand. Such integration will enable them to adapt and thrive in the contemporary accounting profession, meeting societal needs.

Third, concerning the interrelationship of Psychological Literacy, Self-Discipline Skills, Forensic Accounting Skills, and Emotional Intelligence in Accounting Education, the incorporation of psychological literacy and self-discipline skills into the accounting curriculum not only serves to enhance the efficiency and expertise of future accountants but also instills in them a heightened sense of confidence and readiness to tackle the contemporary challenges that permeate the accounting profession. Students who receive training in these vital skills develop a holistic understanding that encompasses both theoretical concepts and practical applications, equipping them to adeptly respond to the dynamic demands of the labor market and adeptly navigate academic and professional hurdles. For curriculum developers, it becomes imperative to seamlessly integrate these skills into accounting subjects. This can include the introduction of psychological perspectives in the analysis of financial behaviors, thereby bridging the gap between psychology and accounting. Beyond theoretical content, the curriculum should emphasize practical skills, incorporating exercises such as real data analysis and problem-solving based on real-world scenarios. Furthermore, curriculum designers should actively promote training in self-discipline skills and emotional intelligence, fostering teamwork and collaboration among students. Crucially, the curriculum should maintain a strong nexus with the accounting industry, allowing students to gain insights from real-world experiences and ensuring alignment with the ever-evolving requirements of the job market. This research underlines the imperative for both students and educators to recognize the vital importance of integrating these skills into the accounting curriculum. Such an approach will cultivate a new generation of accountants endowed with comprehensive knowledge and skills, ready and well-prepared to confront the multifaceted challenges that characterize the accounting profession in today's complex and dynamic landscape.

Limitations and Future Recommendations

This research may have biases stemming from soliciting students' feelings or opinions, which could be influenced by their personal views or the prevailing circumstances at the time of the research. The sample of participating students may not be representative or reflective of the broader accounting student population across Thailand. The data utilized might be outdated or not recently updated, potentially impacting the accuracy and relevance of the research findings. For future research, it might be worthwhile to explore the career trajectories of accounting students once they acquire these skills, aiming to understand job market needs and success factors. Another potential avenue is studying students' understanding of these skills and ways the educational sector or educational institutions can enhance such understanding. Addressing these limitations by updating research data, comparing it with current information, and monitoring the implications of using these skills in a changing environment will be crucial. Building upon these limitations, future research will potentially yield more accurate and significant results for curriculum development and education in the accounting field.

CONCLUSION

This research on the connection between Psychological Literacy, Self-Discipline Skills, Forensic Accounting Skills, and Emotional Intelligence as they relate to the readiness of Thai undergraduate accounting students underscores their practical significance. Crucially, comparing and analyzing these variables aids in determining which skills and knowledge are pivotal for preparing current accounting students and aligning them with job market needs. The outcomes of this research not only offer potential directions for curriculum enhancement but also pave the way for future studies and research on related topics. It can serve as a guide or inspiration for other researchers to explore deeper into associated subjects, thereby establishing a robust academic foundation and promoting the progression of education and practice in the accounting sector. This research enables educators, educational administrators, and stakeholders to comprehend the importance of bolstering skills and knowledge that address future job demands. Beyond mere accounting skills, the research emphasizes that students should also possess other skills such as problem-solving, teamwork, and effective communication. These are essential not only for elevating the educational quality of accounting students but also for helping educators, school administrators, and stakeholders recognize the evolving needs and challenges in the current accounting job market. Such research can help to prepare students to meet societal and business demands and to support Thailand in producing well-rounded accountants who are ready to bring about significant and efficient changes in the nation's accounting and business sectors.

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