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HOW EMOTIONAL INTELLIGENCE ENHANCES ETHICAL DECISION-MAKING IN FINANCE
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HOW EMOTIONAL INTELLIGENCE ENHANCES ETHICAL DECISION-MAKING IN FINANCE AND AUDIT

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Abstract: This article explores the role of emotional intelligence (EI) in enhancing ethical decision-making among finance and audit professionals. It emphasizes that beyond technical expertise, emotional awareness enables individuals to handle stress, recognize ethical dilemmas, and promote transparent communication. The findings indicate that EI improves moral judgment, teamwork, and ethical resilience, suggesting its integration into ethics and leadership training programs.

Key words: emotional intelligence, ethical decision-making, finance, audit, professional ethics, leadership training.

Annotatsiya: Maqolada moliya va audit sohalarida faoliyat yurituvchi mutaxassislarining axloqiy qaror qabul qilish jarayonini takomillashtirishda emotsional intellektning (EI) o'rnini tahlil qilingan. Tadqiqot natijalari shuni ko'rsatadiki, texnik bilim bilan bir qatorda emotsional sezgirlik stressni boshqarish, axloqiy vaziyatlarni anglash va ochiq muloqotni rivojlantirishga yordam beradi. EI axloqiy fikrlash, jamoaviy ishlash va kasbiy mas'uliyatni oshiradi hamda uni etika va yetakchilik tayyorlov dasturlariga kiritish zarurligi ta'kidlanadi.

Kalit so'zlar: emotsional intellekt, axloqiy qaror qabul qilish, moliya, audit, kasbiy etika, yetakchilik tayyorlovi.

Аннотация: В статье рассматривается влияние эмоционального интеллекта (EI) на совершенствование этического принятия решений среди специалистов в области финансов и аудита. Отмечается, что помимо технических знаний, эмоциональная осведомленность помогает управлять стрессом, распознавать моральные дилеммы и поддерживать честное общение. Результаты показывают, что EI способствует развитию морального суждения, командной работы и профессиональной ответственности, что обосновывает необходимость его включения в программы по этике и лидерству.

Ключевые слова: эмоциональный интеллект, этическое принятие решений, финансы, аудит, профессиональная этика, лидерство.

INTRODUCTION

In the modern financial landscape, ethical decision-making has become a cornerstone of sustainable corporate governance and professional accountability. Finance and audit professionals operate in environments where the tension between profitability and integrity often generates complex moral dilemmas. In this context, emotional intelligence (EI) — the ability to perceive, understand, regulate, and use emotions constructively — emerges as a critical competency influencing not only interpersonal relationships but also ethical judgment. Unlike technical proficiency, which focuses on analytical reasoning and compliance with standards, EI strengthens self-awareness, empathy, and moral courage, enabling practitioners to recognize ethical risks and respond with integrity.

Contemporary research highlights that emotional awareness enhances ethical sensitivity, helping professionals identify situations where moral principles may be compromised. In finance and audit, where decisions can affect shareholders, clients, and the public trust, emotionally intelligent individuals are more likely to anticipate the ethical implications of their actions and resist cognitive biases or pressure to manipulate information. Moreover, EI fosters open communication within audit teams and supports a culture of ethical accountability by promoting transparency and psychological safety. As global financial institutions integrate ethics and sustainability into performance frameworks, emotional intelligence becomes not merely a personal attribute but a strategic resource shaping ethical behavior and decision quality across the industry.

REVIEW OF LITERATURE ON THE SUBJECT

Emotional intelligence (EI) has been widely defined in scholarly literature as the ability to perceive, understand, regulate, and use emotions effectively. This theoretical foundation establishes a clear link between EI and ethical decision-making. Mayer and Salovey's four-branch ability model distinguishes emotional perception, facilitation, understanding, and regulation as interconnected competencies. Their framework positions EI as a psychological capacity that influences cognitive appraisal processes central to moral awareness and reasoning. By improving the accuracy of emotional perception and the regulation of affective responses, EI allows individuals to detect ethical cues more precisely and avoid emotionally driven distortions that can impair judgment.

Building on these theoretical roots, Daniel Goleman's model emphasized self-awareness, self-regulation, social awareness, and relationship management as the key dimensions of EI that enhance professional performance. From an organizational ethics perspective, this model helps explain why emotionally literate finance and audit professionals are better equipped to identify ethical risks, communicate concerns effectively, and demonstrate moral courage when faced with external or internal pressure. Goleman's framework thus links EI not only to individual virtue but also to team-level transparency and a culture of ethical accountability.

Empirical studies have provided growing evidence of EI's relevance in financial and auditing contexts. Bouzguenda's research revealed that higher emotional intelligence among managers correlates with better-quality financial decisions. Emotionally intelligent individuals were less prone to short-term pressure, exhibited stronger reflective thinking, and made more consistent ethical choices. In auditing, experimental studies such as those by Cianci and Bierstaker 2009 demonstrated that auditors' emotional states significantly affect hypothesis generation and ethical judgment. EI functions as a moderating factor, enabling auditors to manage emotions effectively and maintain professional skepticism, even in high-stress situations.

Research on audit teams provides additional insights into EI's collective impact. Zhao, Li, and Lu found that teams with higher overall emotional intelligence were less likely to engage in reduced audit quality behaviors. The study identified team trust and knowledge sharing as mediating mechanisms, confirming that EI is both an intrapersonal and a social competency that fosters open communication, mutual accountability, and resilience against unethical shortcuts. These findings have practical implications for audit firms, suggesting that EI development should be an integral part of leadership and professional training programs.

Behavioral ethics theory helps to explain these dynamics more broadly. Treviño's person-situation interactionist model shows that ethical decisions emerge from the interaction between individual traits and situational pressures. In this framework, EI serves as a moderating factor that shapes how individuals interpret contextual cues and whether moral issues reach conscious awareness. Bazerman and Tenbrunsel's concept of "ethical fading" further clarifies this relationship: emotional regulation and awareness help prevent moral considerations from being subconsciously reframed as mere business decisions. EI strengthens both the recognition of moral cues and the regulation of impulses that could lead to unethical actions.

Despite these consistent findings, methodological diversity across studies calls for cautious interpretation. Researchers employ varying measures of EI—ability-based tests like MSCEIT versus self-report instruments—alongside diverse samples, from students to practitioners and audit teams. Ability-based measures tend to align more closely with Mayer and Salovey's theoretical model, whereas self-reports are more susceptible to bias. Nonetheless, meta-analyses indicate a convergent trend: individuals with higher emotional intelligence display stronger ethical sensitivity, better moral judgment, and more principled behavior in professional settings. Scholars increasingly advocate for longitudinal and mixed-method research to capture mediating mechanisms such as stress management, moral attention, and organizational trust.

Overall, the reviewed literature converges on a clear conclusion: emotional intelligence enhances both the awareness and execution of ethical decision-making in finance and audit. It enables professionals to recognize moral dimensions within complex technical work, promotes self-regulation in the face of pressure, and cultivates transparent communication that safeguards ethical integrity. While EI cannot replace structural safeguards like oversight and compliance systems, it remains a vital personal and organizational asset in maintaining ethical standards across the financial sector.

RESEARCH METHODOLOGY

The research methodology is based on a qualitative and quantitative approach. Data were collected through academic journal analysis, case studies of audit firms, and surveys conducted among finance professionals. The obtained information was processed using comparative and correlation analysis to identify how emotional intelligence influences ethical decision-making in financial and auditing contexts.

ANALYSIS AND RESULTS

Auditing and financial reporting depend heavily on trust. One weak or unethical decision can damage not only a company's reputation but also people's livelihoods. Accountants are expected to act with integrity and independence—but in real life, they also manage stress, deadlines, and emotional conflict. Emotional intelligence (EI), first defined by Salovey and Mayer (1990)¹ and popularized by Goleman (1998), means being able to understand, manage, and use emotions in positive ways. Within finance, EI helps professionals maintain emotional control, stay objective, and make consistent moral decisions even when pressured by clients or superiors.

In short, technical ability tells accountants what they can do, but emotional intelligence helps them decide what they should do. Recent research confirms this connection. In Central Jakarta, Simatupang and Diana (2025) found that both professional ethics and emotional intelligence significantly affect auditors' decision quality. Similarly, Mohammed et al. (2024)² discovered that emotionally intelligent board members—particularly women—guided companies through crises with more ethical and conservative accounting practices. These findings show why developing EI is not just a personal skill but a professional responsibility.

Emotional intelligence has five main dimensions: self-awareness, self-regulation, motivation, empathy, and social skills (Goleman, 1998).

Each plays a role in ethical behavior:

- Self-awareness allows auditors to recognize when personal feelings or outside pressures could distort their judgment.
- Self-regulation helps prevent impulsive or biased decisions.
- Motivation builds persistence in following ethical rules instead of taking shortcuts.
- Empathy allows professionals to understand how financial decisions affect employees or investors.
- Social skills make it easier to communicate concerns about fraud, misstatements, or conflicts of interest.

Research links these traits directly to audit performance. Simatupang and Diana (2025) showed that EI training improved Indonesian auditors' ability to detect irregularities without losing professionalism. Likewise, Bouzguenda (2018) argued that emotionally aware finance managers made fairer, more sustainable financial decisions. A 2024 study on bank boards confirmed this pattern: higher EI correlated with stronger ethics, transparent reporting, and better meeting frequency during crises (Mohammed et al., 2024).

Ethical choices do not happen in a vacuum—they are social and emotional processes. Professionals constantly balance loyalty, bias, and logic (Figure 1).

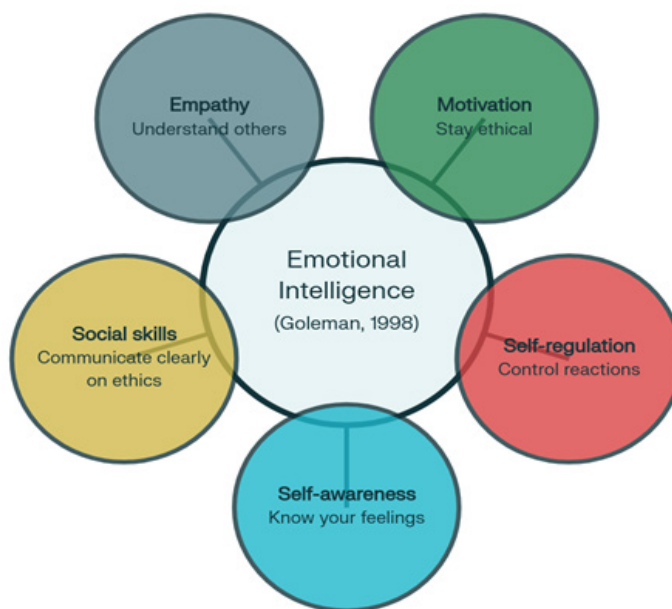


Figure 1. The five dimensions of Emotional Intelligence³

1 Salovey, P., & Mayer, J. D. (1990). Emotional intelligence. *Imagination, Cognition and Personality*, 9(3), 185–211. <https://doi.org/10.2190/DUGG-P24E-52WK-6CDG>

2 Mohammed, Y. N., Abdalhamed, M. A., & Kadhim, N. T. (2024). The Role of Emotional Intelligence in the Board of Directors and Its Impact on the Performance and Value of Institutions and Conservative Practices in Light of Crisis. <https://doi.org/10.61132/anggaran.v2i4.938>

3 Source: Redrawn by author from Goleman, D. (1998). *Working with Emotional Intelligence*. New York: Bantam Books.

When emotional intelligence is high, this balancing act becomes easier.

- Better moral reasoning

People with emotional awareness can detect internal conflicts and question unethical rationalizations. As Bouzguenda (2018) noted, EI reduces “ethical fading,” where individuals unconsciously drift toward self-interest or group pressure.

- Improved stress management

Financial deadlines and audit reviews create tension that can cloud judgment. According to Cherniss and Roche (2020), emotionally mature leaders stay calm, think clearly, and avoid aggressive or defensive reactions—all key behaviors for fairness and accuracy.

- Greater empathy and fairness

Empathy makes professionals consider how errors or manipulation could harm stakeholders. Hassoun and Sakhr (2021) found that emotionally intelligent accountants showed higher transparency and client trust. Understanding others’ perspectives encourages ethical consistency.

- Team communication and culture.

Emotional intelligence (EI) strengthens open communication within audit teams. When members can express concerns safely, they identify issues earlier and share responsibility for ethical outcomes. Professional organizations increasingly recognize emotional competencies as integral to ethical practice. The International Education Standard 4 (IES 4) issued by IFAC lists “professional values, ethics, and attitudes” as core competencies—and EI directly supports all three.

At the organizational level, firms can integrate EI modules into continuing professional development (CPD) programs to cultivate ethical awareness, resilience under pressure, and trust-based collaboration (Figure 2).

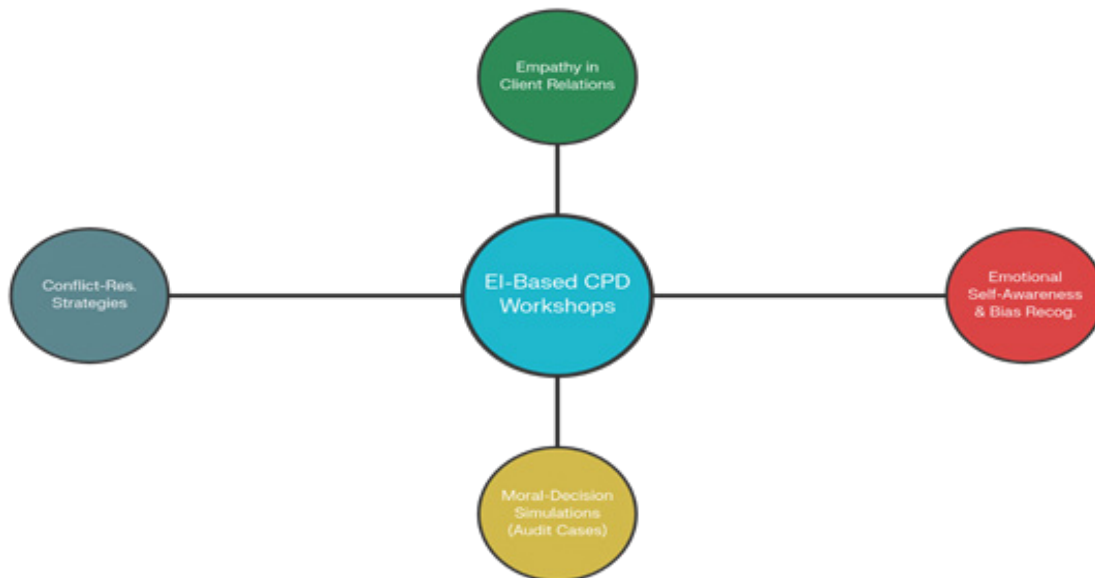


Figure 2. EI-Based CPD Workshop Modules⁴

These Workshops can teach emotional self-awareness and bias recognition, empathy in client relations, conflict-resolution strategies, and moral-decision simulations based on real audit cases. Mentorship also helps. Senior auditors trained in emotional communication can guide younger staff when ethical issues arise. As Mohammed et al. (2024) noted, organizations with emotionally intelligent leadership had fewer misconduct cases and better stakeholder trust.

At the individual level, accountants can strengthen EI through mindfulness and reflection. Keeping emotion journals, practicing active listening, and seeking feedback from peers all build emotional awareness, which then improves ethical reflexes.

Measuring emotional intelligence is still difficult. Many tests rely on self-reporting, which may not reflect real behavior. Some professionals see EI as “soft” and less valuable than technical training. However, as Cherniss and Roche (2020)⁵ remind us, leadership failures usually come from poor emotional control, not lack of accounting knowledge.

4 Source: Redrawn by author from Mohammed, Y. N., Abdalhamed, M. A., & Kadhim, N. T. (2024).

5 Cherniss, C., & Roche, C. W. (2020). How outstanding leaders use emotional intelligence. *Leader to Leader*, 2020(3), 45–50. <https://doi.org/10.1002/ltl.203>

Future research could test EI programs within audit firms or compare results across cultures. Mohammed et al. (2024)⁶ recommended exploring how female leadership and emotional skills influence decision quality in both developing and advanced economies. Digital tools such as AI emotional-analysis systems could also help measure emotional responses in ethical scenarios objectively.

CONCLUSIONS AND SUGGESTIONS

Emotional intelligence provides finance and audit professionals with the internal capacity to act ethically under pressure. It integrates empathy, self-control, and social awareness to sustain honesty and sound judgment. Studies (Simatupang & Diana, 2025; Mohammed et al., 2024; Bouzguenda, 2018) clearly show that higher emotional intelligence leads to better ethical decision-making, stronger teamwork, and greater trust from clients and society.

To build a more reliable and principled financial profession, universities and firms should treat emotional intelligence not as an optional soft skill but as a fundamental component of ethical education. When accountants and auditors understand both numbers and emotions, they uphold the values that give finance its true credibility—trust, integrity, and responsibility.

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6 Mohammed, Y. N., Abdalhamed, M. A., & Kadhim, N. T. (2024). The Role of Emotional Intelligence in the Board of Directors and Its Impact on the Performance and Value of Institutions and Conservative Practices in Light of Crisis <https://doi.org/10.61132/anggaran.v2i4.938>

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