

The Mediating Role of Emotional Intelligence on the Relationship between Organizational Culture and Job Performance of Accounting Staff in Yazd, Iran

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ARTICLE INFO

ABSTRACT

ORIGINAL ARTICLE

Article History:

Received: 10 Apr 2022

Revised: 09 Nov 2022

Accepted: 04 Sep 2022

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Citation:

Arefmanesh Z, Ansari Samani H, Zare Bidaki F, Mousavi MS. The Mediating Role of Emotional Intelligence on the Relationship between Organizational Culture and Job Performance of Accounting Staff in Yazd, Iran. *Journal of Social Behavior and Community Health (JSBCH)*. 2022; 6(2): 951-959.

Background: Manpower is one of the most important resources for an organization to achieve its goals. Therefore, organizations are looking for appropriate plans to attract and retain efficient human resources. This study investigated the effect of the organizational culture of the accounting staff of executive bodies of Yazd province on job performance with the mediating role of emotional intelligence.

Methods: This study used a correlational design with path analysis. Standard questionnaires by Queen, Scatter, and Schering were used (organizational culture, job performance, and emotional intelligence). To do so, 173 questionnaires were analyzed using the convenience sampling method. In data analysis, structural equation modeling, AMOS, and SPSS were used.

Results: The results showed that organizational culture as an independent variable has a direct and significant effect on emotional intelligence as a dependent variable with a coefficient of 0.66 ($P=0.000$). Emotional intelligence as an independent variable has a direct effect on job performance as a dependent variable with a coefficient of 0.19 ($P=0.000$). Also, organizational culture as an independent variable exerts a direct effect on job performance as a dependent variable with a coefficient of 0.68 ($P=0.001$); indirectly, emotional intelligence is considered as a mediator with a coefficient of 0.129 ($P=0.000$) with a total effect of 0.81.

Conclusion: Considering the positive and significant effect of organizational culture and emotional intelligence on the job performance of accounting staff and also the positive and significant effect of organizational culture on emotional intelligence, the training of all indicators of emotional intelligence is recommended to develop and increase the personal and professional abilities of individuals. Also, it is very important to study each of the indicators of organizational culture in the executive apparatus to maintain and strengthen the useful and effective factors in it and to change and correct undesirable values.

Keywords: Work Performance, Culture, Organization, Administration, Emotional Intelligence.

Introduction

Since the job performance of employees is a vital issue in any organization (Barati Ahmadabadi et al., 2010), it is necessary to investigate the factors affecting it. Organizational culture is one of the most important factors affecting job performance so experts consider the ratio of organizational culture to the organization as a personality-to-person ratio, which plays an important role in the formation of individual and organizational behavior (Nanchin et al., 2008). Organizational culture is a system of common inferences that members of an organization have about it, and this characteristic separates the two organizations from each other (Shahverdi Shahraki et al., 2017). Thus, organizational culture determines the way of doing things in the organization for employees.

According to Sancoko et al. (2019), shared values and organizational culture create a sense of comfort in the workplace and commitment and loyalty and increase employees' motivation to provide their best efforts and abilities. This leads to improving their performance and job satisfaction and maintaining and improving the competitive advantage of the organization. A positive relationship has been documented between organizational culture and job performance by various researchers including Sopiah et al. (2021), Al-Fakeh et al. (2020) and Febrina et al. (2019).

Based on various research including Ruble et al. (2022), Nanda & Randhawa (2021) and Sancoko et al. (2019) who observed a positive relationship between emotional intelligence and job performance of employees, it can be said that another factor that can affect employees' performance is emotional intelligence of employees of the organization. Emotional intelligence is the ability and skill of recognizing one's and others' emotions and feelings, controlling and managing emotions, and finally communicating healthily and appropriately with oneself and others. It seems that emotional intelligence in a more general expression including a set of abilities of cognition, understanding,

describing the emotions of oneself and others, and properly processing them to provide appropriate reaction (Simamora et al., 2016).

Job performance is influenced by employees' ability to use emotions to facilitate performance. Employees can use positive and negative emotions as an advantage to improve their performance. Also, today, knowledge related to feelings and emotions can be used to improve performance in organizations (Robbins et al., 2002) and this knowledge helps people in career progression and satisfaction (Abraham et al., 2007), organizational performance, decision-making, motivation, leadership, and interpersonal conflicts (Robbins et al., 2002). It can be said that although the driving force behind the developments of the twentieth century was intellectual or logical intelligence, according to the evidence at the beginning of the 21st century, emotional intelligence will cause changes (Dearborn et al., 2002). Filiks (2015), however, stated that emotional intelligence had no significant effect on employee performance.

According to Mount et al. (2009), emotional intelligence abilities play an important role in the workplace because people can pay attention to emotional capabilities. They can understand the emotions and feelings of others in their communications and react accordingly and this ability creates a suitable organizational context and culture in the organization which is considered as a competitive advantage in today's competitive world. Emotional intelligence helps to shape employees' attitudes toward change. People with low emotional control react negatively to the proposed change, while those with the ability to use high emotions and emotional intelligence naturally see change as an exciting challenge (Sancoko et al., 2019). Handayanto (2014) showed that organizational culture helps to improve individual values. The positive impact of organizational culture on emotional intelligence has also been documented by other researchers such as Sancoko et al. (2019) and Simamora et al. (2016). Therefore, considering the positive impact

of organizational culture on job performance and the positive impact of organizational culture on emotional intelligence, it can be said that organizational culture has a positive effect on employees' job performance through emotional intelligence. This connection has been documented by Sancoko et al. (2019).

Previous research investigated the impact of organizational culture on job performance and the impact of emotional intelligence on employees' job performance. However, few studies have investigated the mediating role of emotional intelligence on the relationship between organizational culture and job performance, and no research has been done on the relationship between these variables among accountants. Therefore, this research will help to fill this gap.

According to the above, this study aimed to investigate the effect of organizational culture on employees' job performance, the impact of organizational culture on emotional intelligence, and also the effect of emotional intelligence on job performance. Hence, in addition to investigating the direct effect of organizational culture on job performance, the indirect effect of this variable will also be investigated through the mediating variable of emotional intelligence on job performance. Consequently, the ultimate goal of this study is to determine whether employees' emotional intelligence affects their job performance and organizational culture.

Methods

The present descriptive correlational study, conducted in 2020, used path analysis. The study population consisted of 219 employees in accounting departments of executive agencies of Yazd province. The samples were selected using a convenient sampling method. The questionnaire was distributed among all members of the community and we tried to collect the highest possible number of respondents. From the number of distributed questionnaires, 191 completed questions were returned, of which 18 were unusable due to problems in entering information

and other items, and accordingly, 173 questionnaires were analyzed. In this study, the Stanford Quinn Questionnaire (1985) was used to measure organizational culture variables. This variable has 4 dimensions of rational culture (3 items), ideological culture (6 items), consensual culture (5 items), and hierarchical culture (4 items). It contains 18 items in total. To measure the job performance variable, The Standard Scotter Questionnaire (1994) consisting of 18 items was applied. To measure the variable of emotional intelligence, the Goleman Standard Questionnaire (1996) was used. It was psychometrically validated on the graduate students of Allameh Tabataba'i University in Iran in 2011 by Mansouri. The emotional intelligence questionnaire has 5 dimensions of self-awareness (8 items), self-regulation (7 items), self-motivation (7 items), empathy (6 items), and social skills (5 items). It has a total of 33 items. Since the questionnaires used in this study are standard and their validity has been tested by experts and confirmed by professors of this field and have also been used in several types of researches, they have acceptable content validity. Also, to assess the content validity of the questionnaires, the experts' viewpoints about the content coordination of the instrument were measured and approved by experts. Cronbach's alpha of organizational culture, emotional intelligence and job performance were 0.765, 0.790, and 0.745 respectively. Considering that Cronbach's alpha was greater than 0.7 for all variables, it had an acceptable reliability. To conduct the study, the necessary permissions to complete the questionnaire were obtained, and before completing the questionnaire, informed written consent was obtained from the participants. The respondents were given the necessary assurance regarding the confidentiality of the information. Before completing the questionnaires, the purpose of the study was explained to them. This study is the result of the authors' research; the Helsinki rules have been observed in the process of conducting this research.

The data analysis method included descriptive

statistics, the correlation between variables, and structural equation modeling. Descriptive statistics included central indices and the distribution of variables used in the study. The relationship between variables was investigated in two ways by correlation and regression test. Then, structural equation modeling was used. SPSS and AMOS were used to analyze the data. To achieve the research objectives, the conceptual model of the research was developed as follows:

The study was approved by Yazd University Research Ethics Committee with the ethics code: IR.YAZD.REC.1401.009.

Results

A structural equation model was used to investigate the research hypotheses. After plotting the structure and adding the constraints of the model, the model was implemented and the path diagram of the fit form 2 was obtained.

To evaluate the fitness of the structural equation model, several indicators are used as the fitness indicators in this model of the research. They are presented in the third to fifth columns of Table 1.

According to the criteria, this model does not provide a good fit to the data. To improve the model, some modifications must be made to the model. According to the proposed modifications, the research model will be re-drawn and the fit of the new model will be investigated.

As shown in the sixth to eighth columns of

Table 1, the modified model offers a more suitable fit to the data than the previous model.

After reviewing and confirming the model, two partial indicators of the critical ratio of P and CR were used to test the significance of the hypotheses. Based on the significance level of 0.05, the critical value should be more than 1.96; the parameter value is not considered to be less important in the model. Values less than 0.05 for P-value showed a significant difference in the calculated value for regression weights with zero value at 95% level. In Table 2, the test results are identified to investigate the research hypotheses.

According to the calculated indicators, it is determined that the first to third hypotheses are confirmed. The bootstrap method was used to investigate the fourth hypothesis and to determine the significance of the mediating relationship and the indirect effect of the independent variable on the dependent variable through the mediator variable. The test results of this hypothesis with a significant level of 0.039, and considering that the upper (0.009) and lower (0.277) limits do not include zero in this regard, this indirect path is also meaningful. To investigate the direct and indirect effect of independent variables on the dependent ones, it is necessary to present the total, direct and indirect effects for the endogenous variable of the model, which can be seen in Table 3.

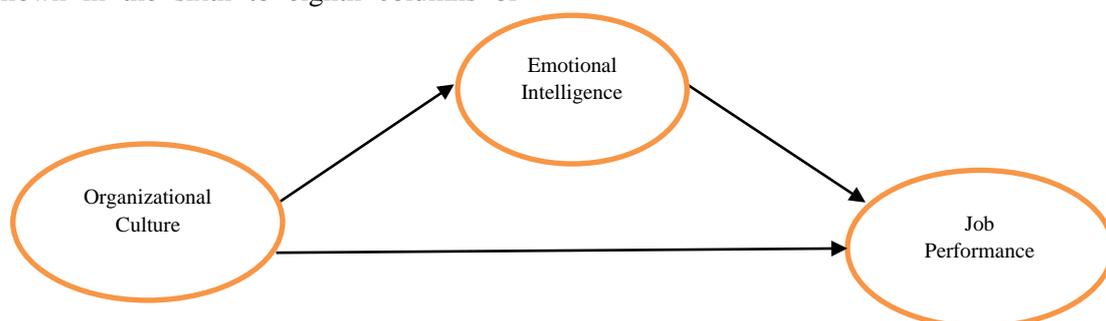


Figure 1. Conceptual Model of Research

According to the theoretical foundations, conceptual model, and research objectives, the research hypotheses were formulated as follows:

First hypothesis: Organizational culture has a significant effect on the job performance of employees in executive system of accounting.

Second hypothesis: Organizational culture has a significant effect on emotional intelligence of accounting staff of executive agencies.

Third hypothesis: Emotional intelligence has a significant effect on job performance of employees of executive system of accounting.

Hypothesis 4: Organizational culture has a significant effect on the job performance of accounting staff of executive agencies through the mediating variable of emotional intelligence.

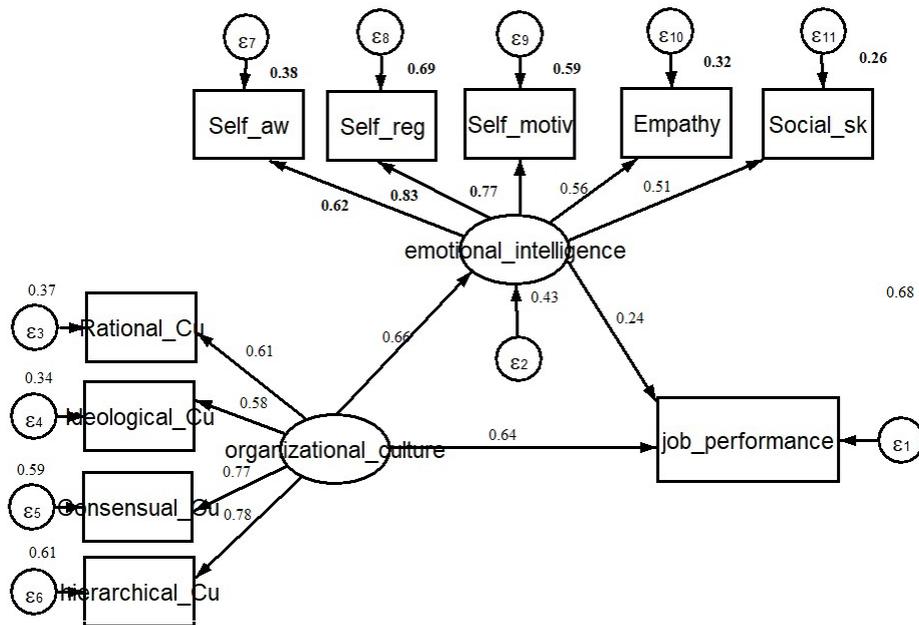


Figure 2. Research model with standardized path coefficients

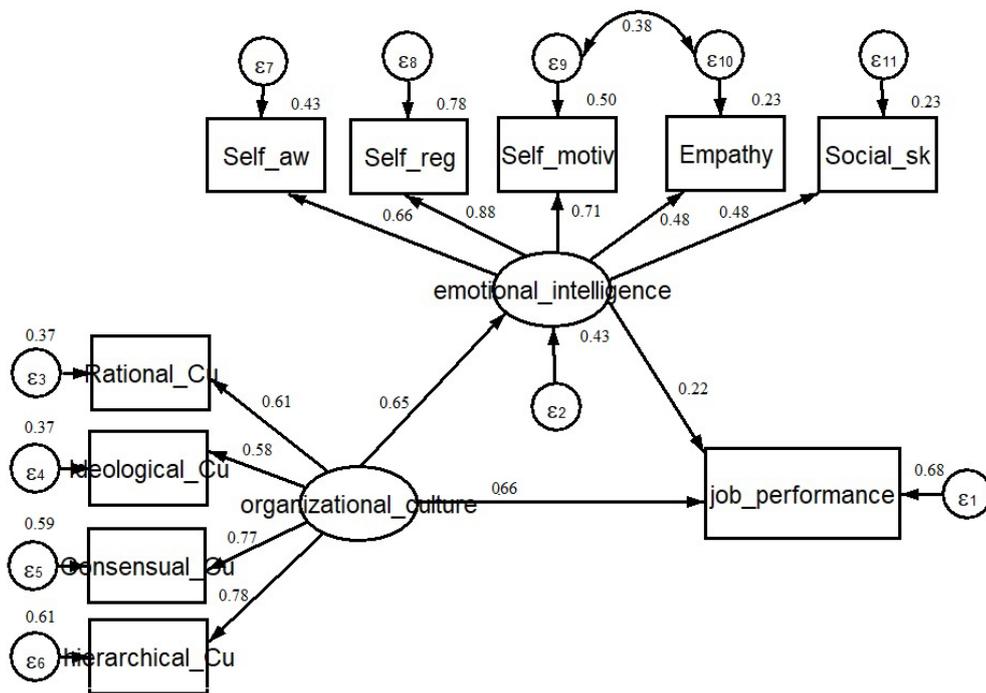


Figure 3. Modified research model with standardized path coefficients

Table 1. Indicators of corrective model fitting

Index Type	Model Fitting Criterion	Amount	Acceptable limit	Results	Amount	Acceptable limit	Results
		Before shaving			After the correction.		
Absolute Indicators Model) Fitting)	(CMIN)Chi-Square	103/667		-	80.779		-
	Degrees of freedom (DF)	33		-	32		-
	Chi-square ratio to degrees of freedom (CMIN/DF)	3/141	Between 1 and 5	Appropriate	2.524	Between 1 and 5	Appropriate
	The root mean square of the estimation (RMSEA)error	0/105	0.1 and down	Inappropriate	0/088	0.1 and down	Appropriate
	Modified fit index (NFI)	0/876	0.9 and up	Almost appropriate	0/904	0.9 and up	Appropriate
	Tucker-Lewis index (TLI)	0/878	0.9 and up	Almost appropriate	0/913	0.9 and up	Appropriate
Relative Indicators	Increasing fitness (IFI)index	0/912	0.9 and up	Appropriate	0/939	0.9 and up	Appropriate
	Comparative fitness (CFI)index	0/911	0.9 and up	Appropriate	0/938	0.9 and up	Appropriate
	Relative fit index (RFI)	0/813	0.9 and up	Inappropriate	0/864	0.9 and up	Almost appropriate
	The goodness of fit (GFI)index	0/908	0.9 and up	Appropriate	0/925	0.9 and up	Appropriate
	Economic index of (PCFI)the model	0/668	0.5 and up	Appropriate	0/667	0.5 and up	Appropriate

Table 2. Critical values and significant level of relationships in hypothesis

Results	P	Critical value	Standard error	Estimation	Dependent variable	Dependent variable
Confirm	***	7.384	0/212	1.569	Job Performance	Organizational Culture
Confirm	0.005	2.803	0.192	0.538	Job Performance	Emotional Intelligence
Confirm	***	6.498	0.099	0.646	Emotional Intelligence	Organizational Culture

Table 3. Separation of effects, direct, indirect, and total in the research model

Total	Effect Indirect	Direct	Dependent Variable	Independent variable
0.65	----	0.65	Emotional Intelligence	Organizational Culture
0.22	----	0.22	Job Performance	Emotional Intelligence
0.80	0.14 = 0.22*0.65	0.66	Job Performance	Organizational Culture

Discussion

This study aimed at investigating the effect of the organizational culture on the job performance of accounting staff of executive agencies of Yazd province and the mediating role of emotional intelligence in this relationship. In the first hypothesis, the effect of organizational culture on the job performance of accounting staff was

investigated. The results of the first hypothesis showed a positive and significant effect of organizational culture on job performance. As a result, it can be said that by increasing the organizational culture of employees of each organization, their job performance can be improved. According to Deal (1982), in an organization with a strong culture, employees are

on a common path to achieving organizational goals, and the opportunity for their growth in the organization is provided. Consequently, according to the theoretical foundations and according to Sancoko et al. (2019), it can be said that by increasing the organizational culture of employees of each organization, it is possible to increase their job performance and improve it. These results are consistent with the results of Sopiah et al. (2021), Al-Fakeh et al. (2020), Febrina et al. (2019) and Sancoko et al. (2019) who showed a positive relationship between organizational culture and job performance.

In the second hypothesis, the effect of the organizational culture on the emotional intelligence of accounting staff was investigated and the results showed a positive and significant effect of organizational culture on emotional intelligence. Therefore, by increasing the organizational culture of employees, in addition to improving their job performance, their emotional intelligence also increases. According to Mount et al. (2009), increasing culture in the organization can increase self-awareness and emotion control skills. It can also lead a person to direct his feelings toward the goals of the organization and increase his motivation to do things better. These results are in line with the results of Sancoko et al. (2019) and Handayanto (2014) who observed a positive relationship between organizational culture and emotional intelligence.

Also, the results of the third hypothesis of this study showed a positive and significant effect of emotional intelligence on the job performance of accounting staff. Therefore, it can be stated that in addition to organizational culture, employees' emotional intelligence also affects their performance and by increasing emotional intelligence, employees' performance can be improved. In other words, today, knowledge related to feelings and emotions can be used to improve performance in organizations (Robbins et al., 2002) and this knowledge helps people in career progression and satisfaction (Abraham et al., 2007), organizational performance, decision-

making, motivation, leadership, and interpersonal conflicts (Robbins et al., 2002). These results are supported by Ruble et al. (2022), Nanda & Randhawa (2021) and Sancoko et al. (2019) who documented a positive relationship between emotional intelligence and job performance and are in line with Filiks' results (2015) who did not see any significant relationship between emotional intelligence and job performance.

Finally, the results of the fourth hypothesis indicated the mediating role of emotional intelligence in the relationship between organizational culture and the job performance of employees. Therefore, organizational culture as an independent variable affects the job performance as the dependent variable, directly with the coefficient of 0.66, and indirectly, considering emotional intelligence as a mediator, with coefficient of 0.14 and 0.80 in general. These results are in line with the results of Sancoko et al. (2019) who documented the mediating role of emotional intelligence on the relationship between organizational culture and job performance.

Conclusion

In general, the results showed that the existence of a strong culture in the organization increases the employee commitment to achieving the goals of the organization in a common path and improves the job performance of employees. This effect is both directly and indirectly through emotional intelligence variables. According to the results of this study, it is recommended to train all indicators of emotional intelligence to grow and increase individual and occupational abilities of individuals. Also, through the management of organizational culture, each indicator of organizational culture can be emphasized and carefully considered. Also, the factors that are useful and effective on it can be preserved and strengthened, and undesirable values can be changed and modified, so that organizational culture and its dimensions in decisions, policies, procedures, and organizational activities are always considered as factors affecting job performance and efficiency of employees and

organization. Considering the positive impact of organizational culture on job performance, it is suggested that managers work with all employees to improve organizational culture to create a culture of cooperation among employees. Also, creating a sense of commitment in people, creating friendly relationships, and raising the morale and trust of employees toward each other can help improve performance in the organization.

One of the limitations of this research was the use of a questionnaire to collect the research data, wherein they may not have completed the questionnaire with the necessary accuracy. Therefore, researchers in future research can use interviews or open questionnaires to collect more complete and comprehensive information. It is also suggested that the effect of each factor such as job satisfaction, organizational justice, political skills, and teamwork, on employees' job performance be investigated in future research. In addition, investigating strategies to increase organizational culture among accounting staff to increase their performance can be another research area for future research.

Conflict of Interest

The authors have no conflict of interest.

Acknowledgments

Researchers are grateful to all those who helped in the research and participated in filling out the questionnaire.

Authors' Contribution

Research supervision and design, compilation and modification, and editing of articles, Z.A.; Compilation, and Amendment, H.A.S.; Data collection, data analysis, and initial compilation of the article, F.Z.B.; Research and Investigation, M.S.M.

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