

POLITICAL SKILLS AMONG ACCOUNTING STUDENTS: DIFFERENCES BASED ON EXPOSURE TO THE BUSINESS COMMUNICATION COURSE

HABILIDADES POLÍTICAS EM ESTUDANTES DE CIÊNCIAS CONTÁBEIS: COMO SE DIFERENCIAM PELA EXPOSIÇÃO À DISCIPLINA DE COMUNICAÇÃO EMPRESARIAL

ABSTRACT

Communication and political skills play crucial roles in organizations, alongside the technical skills expected of Accounting professionals. Given this, regulatory bodies, both national and international, emphasize the importance of developing these competencies during the Accounting program in their guidelines. In this context, this study aimed at identifying potential differences in the political skills of Accounting students based on their exposure to the Business Communication course. Additionally, it sought to understand the associations between the dimensions of Political Skill. Data were collected from 131 Accounting students who had taken the Business Communication course and 133 students who had not been exposed to this or an equivalent subject. The Mann-Whitney and Kruskal-Wallis tests were applied to analyze differences in Political Skill dimensions, following a Confirmatory Factor Analysis that validated the consistency of the factorial indicators. Additional analyses were conducted using Spearman's coefficient. The findings suggest that the Business Communications course does not necessarily impact the development of better political skills, as those who did not take it were more socially astute, while there were no significant differences in the other dimensions. Furthermore, additional analyses indicated that the political skill factors are complementary, as all were significantly positively associated with each other. This research contributes to the literature by addressing a research gap and providing insights for the curriculum design of Accounting programs.

Keywords: Political Skills, Business Communication, Accounting Sciences, Students.

RESUMO

A comunicação e as habilidades políticas possuem papéis cruciais nas organizações, assim como as habilidades técnicas esperadas dos profissionais contábeis. À vista disso, órgãos reguladores, tanto nacionais quanto internacionais, explicitam a importância do desenvolvimento dessas competências durante o curso de Ciências Contábeis em suas diretrizes. Atentando-se a isso, este estudo buscou identificar as possíveis diferenças na habilidade política de estudantes de Ciências Contábeis a partir da exposição à disciplina de Comunicação Empresarial. Adicionalmente, buscou-se compreender como estão associadas as dimensões de Habilidade Política. Para tanto, foram coletados dados de 131 discentes de contabilidade que cursaram a disciplina de Comunicação Empresarial e 133 estudantes que não foram expostos a esta disciplina ou equivalente. Foram empregados os testes de diferença de Mann-Whitney e Kruskal-Wallis para as variáveis e para as dimensões de Habilidade Política, após uma Análise Fatorial Confirmatória confirmar a consistência dos indicadores fatoriais. As análises adicionais foram realizadas através do coeficiente de Spearman. Os achados sugerem que a disciplina de Comunicação Empresarial não necessariamente impacta no desenvolvimento de melhores habilidades políticas, visto que aqueles que não a cursaram, se mostraram mais socialmente astutos, enquanto nas outras dimensões não houve diferença significativa. Além disso, as análises adicionais indicaram que os fatores de habilidade política são complementares, dado que todos estavam associados significativamente entre si de forma positiva. A pesquisa contribui para a literatura ao mitigar uma lacuna de pesquisa, além de apresentar implicações para as matrizes curriculares dos cursos de Ciências Contábeis.

Palavras-Chaves: Habilidades Políticas, Comunicação Empresarial, Ciências Contábeis, Estudantes.

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1. INTRODUCTION

The organizational environment is dynamic and requires management to play a crucial role that goes beyond technical competence, drawing on education, experience, and the ability to influence others for career advancement. In this environment characterized by competitiveness, decisions and outcomes are influenced by factors that extend beyond technical competencies, and political skill emerges as a crucial determinant of professional success (Todd et al., 2009; Geyer, 2014).

Ferris et al. (2007) pointed out that political skill consists of the ability to adapt behavior in different situations to inspire support and trust, in addition to influencing people sincerely. This type of skill comprises four main dimensions: (i) social astuteness; (ii) networking ability; (iii) interpersonal influence; and (iv) apparent sincerity (Ferris, et al., 2005). Political behavior in organizations reaches its peak when combined with effective communication (Del Prette & Del Prette, 2007), which can be defined as the transmission of a message from a sender to a recipient in a comprehensible manner (Sanchez, 2002).

Political and communication skills are concepts that play crucial roles in professional environments facing rapid changes, demanding high adaptability and resilience. Notably, political skill transcends technical knowledge and specific competencies in the accounting field, encompassing aspects related to emotional intelligence, effective communication, and negotiation ability (Todd, et al., 2009; Geyer, 2014).

Furthermore, communication is highlighted both by regulatory bodies and Brazilian literature on the training of accounting professionals (Marin et al., 2014; Miranda et al., 2017). Improving communication skills, especially oral communication, is perceived as a challenge in Accounting programs (Cornacchione & Trombetta, 2005; Ribeiro, 2009; Marin et al., 2014; Lima et al., 2021). This scenario is reinforced by Grace and Gilsdorf (2004), who state that accounting students, although technically proficient, often face difficulties in oral communication.

In agreement with the literature and other regulatory bodies, the International Federation of Accountants (IFAC), through the International Panel on Accountancy Education (IPAE), includes interpersonal and communication skills among the professional skill areas to be developed in future Accounting professionals, as set out in “International Education Standard 3: Initial Professional Development – Professional Skills” (IFAC, 2025).

In the context of a pandemic and the return to in-person teaching activities, Almeida et al. (2023) found a concentration of respondents at medium-high and high levels of political skill among Accounting students, a result different from that suggested by Splitter and Borba (2014) when addressing communication aspects. The authors (Almeida et al., 2023) also found no significant differences when examining political skills across sociodemographic groups and the nature of the educational institution.

Social isolation resulting from the atypical period of the global pandemic at the beginning of 2020 affected different groups of the general population in distinct ways. Particularly in the educational context, in-person teaching activities were replaced by a distance learning modality implemented unexpectedly. As a result, both teachers and students struggled to adapt to new digital platforms and faced a scarcity of resources, including access to computers and the internet, as well as the necessary physical space (Kelsey, 2020; Santos & Zaborosky, 2020; Saldanha, 2020).

In view of this, the educational literature during this period was marked by a series of studies that sought to understand the psychosocial effects of the pandemic and Emergency Remote Teaching (ERT) on the routine of students from the most varied areas of education (e.g., Maia & Dias, 2020; Ceribeli et al, 2022). In accounting education, different studies suggest a possible impact on students’ stress and burnout levels (Mohd Isa et al, 2021; Rosário, et al, 2023), in addition to a negative association between the levels of technical and social skills, such as communication, and the daily life realities and other subsequent activities experienced during the pandemic (Meurer & Rosário, 2024).

In addition to the possible effects of the pandemic, the students analyzed by Almeida et al. (2023) were not exposed to any course that directly aimed at developing political skills, making it timely to compare this sample with students from another higher education institution who had been engaged in this process. From these concerns, the research question arises: What are the potential differences in the political skills of Accounting students based on exposure to the Business Communication course? Additionally, we sought to evaluate potential differences based on sociodemographic characteristics and exposure to the pandemic period, and analyses were carried out to understand how the different dimensions of Political Skills are associated.

2 THEORETICAL FRAMEWORK

2.1 Political Skills

Studies on political skills in academic literature have been reported for at least four decades, recognizing organizations as political environments where interactions and power games are crucial (Mintzberg, 1985; Pfeffer, 1981). Influence and persuasion are often highlighted as critical aspects in this context (Mintzberg, 1983; Pfeffer, 1981).

Political skill, characterized by Ferris et al. (2003), involves the fusion of social skills and the ability to establish positive interpersonal relationships, demonstrating authentic, sincere, and trustworthy behaviors. Ferris et al. (2007) emphasize that this skill includes adapting behaviors to inspire support, trust, and influence the behavior of others. Ori-

entation, training, and social integration are viable means of developing this skill (Ferris et al., 2003; Pfeffer, 2010), with suggestions for investment in training programs and practices such as mentoring, simulations, and experiential exercises (Bing et al., 2011; Cullen et al., 2018).

Social Influence Theory is commonly used to understand how people utilize influence to achieve their goals in this political environment (Levy et al., 1998; Todd et al., 2009). Levy et al. (1998) proposed four categories to clarify the mechanism of social influence: (i) level of cognitive processing, (ii) interpretation of intentions, (iii) relative social position, and (iv) direction of change. The first category is related to the access the influenced individual has to influence mechanisms, which can be engaged either consciously or unconsciously; the second, as the name suggests, deals with the influenced individual's perception of the influencer's intentions, that is, whether they are actively seeking to alter some perception or behavior of the former. In turn, the relative social position depends on the hierarchical relationship between the actors (i.e., superior, similar, inferior, or irrelevant), and the direction of change refers to the effect of the influence (i.e., positive, negative, or irrelevant) (Levy et al., 1998).

The aforementioned categories follow an ordinal arrangement in the Social Influence process, and the combination of different variables from each stage can completely change the type of influence exerted. For example, if the influenced individual is aware of the influence mechanisms, interprets the influencer's intention as intentional, perceives them as a hierarchical superior, and behaves accordingly, the influence exerted is obedience. However, by changing only the direction of change, that is, if the influenced individual is not aligned with the influencer's position, the influence exerted is rebellion (Levy et al., 1998).

In addition, Todd et al. (2009) suggest that individuals with more developed political skills use influencing tactics to achieve advantageous results, especially in contexts of compensation or performance evaluation. In this line, Ferris et al. (2005) developed an instrument that allows measuring different facets of political skills, composed of the four dimensions detailed below.

Social Astuteness is defined by an individual's ability to identify various signals during social interactions and interpret them accurately, such as body language. Socially astute individuals can discern different behaviors of others and are more aware of their own attitudes in social interactions (Ferris et al., 2005).

Interpersonal Influence, in turn, is related to the ability to adapt one's own behavior in different situations to achieve various objectives. Due to this characteristic of adaptive persuasion, this dimension is distinguished by its effectiveness in influencing other individuals (Ferris et al., 2005).

Networking Ability refers to the aptitude to establish, develop, and maintain interpersonal contact networks, thus creating new friendships and beneficial alliances more easily. This skill becomes useful in contexts of negotiation and conflict management (Ferris et al., 2005).

Finally, individuals who can convey an image of integrity, authenticity, and genuineness tend to stand out for their Apparent Sincerity. Thus, their actions and behaviors tend not to be interpreted as coercive, manipulative, or motivated by ulterior purposes, facilitating the influence process (Ferris et al., 2005).

These political skills are crucial for avoiding negative perceptions and conveying confidence and security (Ferris et al., 2005; Butt et al., 2017). Employees and leaders can benefit from these competencies (Chen et al., 2021; Yildiz, 2018), which are associated with better job performance and positive attitudes (Todd et al., 2009; Chen et al., 2021).

According to Chen et al. (2021), political skills not only drive career progression but also contribute to the mental well-being of professionals. Individuals with well-developed political skills establish harmonious relationships, create less stressful work environments, and generate opportunities for professional advancement. Furthermore, professionals with political skills tend to achieve professional success, as reflected in proactive behavior, engagement with the company, a positive reputation, self-confidence, and job satisfaction (Geyer, 2018).

Oral and written communication are essential for accounting professionals, particularly when preparing financial reports and interacting with diverse stakeholders (Hirsch et al., 1994). The relevance of this competence increased with the adoption of International Financial Reporting Standards (IFRS), which sought to simplify the understanding of accounting information in a globalized world (Marin et al., 2014; Lawson et al., 2014; Sithole, 2015).

The transition to IFRS required accounting professionals to reflect and demonstrate skill in the contextualized application of knowledge and competencies (Barth, 2008; Sunder, 2010; Jackling et al., 2012). In this context, the accountant ceased to be seen as merely a calculator restricted to repetitive tasks, becoming an active participant in decision-making processes (Baldvinsdottir et al., 2009).

In higher education, academic programs in Accounting must follow guidelines established by professional bodies to train professionals with a global perspective (Lima et al., 2021). The guidelines of the National Education Commission (NEC) include verbal and written expression as an underlying competence in at least three areas. The IPAE highlights interpersonal and communication competence in International Education Standard 3 (2025). Thus, the training of accounting professionals should support the development of verbal and written communication competencies, in accordance with national and international guidelines (Lima et al., 2021).

Although the importance of communication proficiency in the professional sphere is widely recognized, identifying recent graduates with this skill has been challenging, as some exhibit traits of shyness and introversion, which can hinder their public communication (Marin et al., 2014).

Recruiters highly value oral and written communication skills, as shown by Miranda et al. (2017). However, there is a lack of professionals with communication skills, and Accounting students have not fully met employers' expectations in this regard, as pointed out by previous studies (Marin et al., 2014; Miranda et al., 2017).

Therefore, although oral and written communication are crucial for accounting professionals, a gap exists between the importance attributed to these skills and their actual effectiveness, suggesting the need for specific approaches in teaching to overcome these challenges. Additionally, the development of political skills in a professional environment is associated with increased opportunities for growth at work and higher levels of personal satisfaction (Almeida et al., 2023; Chen et al., 2021).

3. METHODS

3.1 Sample and Data Collection

The survey was conducted in September 2023 with students from the 1st to 8th semesters of the Accounting program at a federal public university located in the southern region of Brazil, who were exposed to a mandatory first-semester course in their curriculum aimed at developing students' communication skills at the beginning of the program. In addition to the theoretical content covered in class, students were evaluated through practical activities supervised by the instructor responsible for their training.

To achieve the course's objective of developing students' communicative capacity, its syllabus addressed not only technical aspects such as grammatical structure, spelling, and text construction mechanisms but also rhetorical strategies that aid in persuasion. Thus, the program content encompassed topics that may be related to Social Influence Theory (Levy et al., 1998) and students' levels of Political Skill (Ferris et al., 2005).

Of the 205 enrolled students, 132 responded to the survey. After data tabulation, it was found that of the 132 surveys completed, 131 were valid and suitable for analysis, while one survey was discarded due to being incomplete. Thus, the research covered 64% of the students regularly enrolled in the program.

To enhance data analysis, access to the respondent database from the study by Almeida et al. (2023) was obtained, enabling a comparison of results between the samples of both studies. The sample from Almeida et al. (2023) consisted of 133 students from the Accounting program at two educational institutions: one a public university maintained by the state government, and the other a private educational institution. Adding the sample collected for the present study to that of Almeida et al. (2023), a total of 264 Accounting students were included, all from educational institutions located in different regions of the same federal unit.

The differences between the sample of Almeida et al. (2023) and the one collected for this study are not only due to the nature of the educational institutions (i.e., state public and private versus federal public) but also to their exposure to a course focused on communication skills. Furthermore, Almeida et al. (2023) collected their data in March 2022, during a pandemic scenario with various imposed social distancing measures, while the data collection for this study was carried out in September 2023, when the end of the coronavirus pandemic had already been declared (World Health Organization [WHO], 2023).

Due to the aforementioned differences, statistical tests for data analysis were used, which are outlined below.

3.2 Research Instrument and Ethical and Methodological Concerns

The survey was structured into two sections: (i) Sociodemographic Characteristics and (ii) Political Skill Inventory. The first section covered demographic and academic data, such as gender, age, professional occupation, and semester of study in Accounting. This information enabled an understanding of the participants' profiles and informed the analysis. The second section measured students' political skill based on the inventory developed by Ferris et al. (2005), which consists of 18 items divided into four factors, and was answered on a seven-point Likert scale. The statements measured by the instrument are available in Table 1, along with the dimension to which they belong.

Table 1 - Section II – Political Skill Inventory

Factor	Code	Statement
Networking Ability (PSNET)	PSNET1	I spend a lot of time and effort at work networking with others.
	PSNET2	I am good at building relationships with influential people.
	PSNET3	I have developed a large network of colleagues and associates who I can call on for support when I really need to get things done.
	PSNET4	I know many important people and have good relationships with them.
	PSNET5	I spend a lot of time at work developing connections with others.
	PSNET6	I am good at using my network and connections to make things happen.
Interpersonal Influence (PSII)	PSII1	I am able to make most people feel comfortable and at ease around me.
	PSII2	I am able to communicate easily and effectively with others.
	PSII3	It is easy for me to develop good rapport with most people.
	PSII4	I am good at getting people to like me.
Social Astuteness (PSSA)	PSSA1	I understand people very well.
	PSSA2	I am particularly good at sensing the motivations and hidden agendas of others.
	PSSA3	I have good intuition or savvy about how to present myself to others.
	PSSA4	I always seem to instinctively know the right thing to say or do to influence others.
	PSSA5	I pay close attention to people's facial expressions.
Apparent Sincerity (PSAS)	PSAS1	When communicating with others, I try to be genuine in what I say and do.
	PSAS2	It is important that people believe that I am sincere in what I say and do.
	PSAS3	I try to show a genuine interest in other people.

Source: Adapted from Ferris et al. (2005).

The research instrument was evaluated by three professors from the Accounting program in a content analysis phase. After this phase, some adjustments to the wording of the items were made. Furthermore, an Informed Consent Form (ICF) was incorporated into the survey, ensuring anonymity and informing respondents of the research risks.

3.3 Data Analysis Techniques

Initially, a Confirmatory Factor Analysis (CFA) was performed to verify the internal structure of the research instrument, and the results confirmed the consistency of the factorial indicators (χ^2 (df) = 492.888 (129); $p < 0.001$; $\chi^2/df = 3.82$; CFI = 0.915; TLI = 0.899; NFI = 0.899; IFI = 0.916; GFI = 0.982; SRMR = 0.072; RMSEA (90% CI) = 0.019 [0.113–0.094]) (Kline, 2005; Hair Jr. et al., 2009; Marôco, 2014). The means for the networking factor (FPSNET), interpersonal influence factor (FPSII), social astuteness factor (FPSSA), and apparent sincerity factor (FPSAS) were calculated, enabling the operationalization of multivariate analyses.

Subsequently, both the individual statements and the factors had their normality assessed using the Kolmogorov-Smirnov test, which rejected the null hypothesis, indicating a non-normal distribution. Given this scenario, non-parametric tests were chosen to investigate disparities between groups.

For this purpose, the Mann-Whitney U (MW) and Kruskal-Wallis H (KW) tests were employed to identify statistical differences in the medians of the variables. The Mann-Whitney test was applied for comparisons between two groups, with significant differences concluded when the significance value (p) was less than 0.05. The Kruskal-Wallis test was used for analyses with more than two groups. In cases of statistically significant differences, Mann-Whitney post hoc tests with Bonferroni correction were conducted.

Furthermore, a correlation analysis was performed using Spearman's ρ coefficient to examine potential associations between the political skill factors.

4. RESULTS AND DISCUSSION

4.1 Sociodemographic Characterization

Respondents provided information about their sociodemographic profile regarding the gender they identify with, the year of study in the program, their employment status, and their age, which was later grouped into age ranges based on the sample quartiles. The information is presented in Table 2, separated according to the two data collections as well as the type of educational institution.

Table 2 - Respondents' Profile

Groupings	Federal Institution		State and Private Institution (Almeida et al, 2023)		Total	
	n	%	n	%	n	%
Gender						
Female	82	31,06%	72	27,27%	154	58,33%
Male	49	18,56%	61	23,11%	110	41,67%
Agender, non-binary and others	0	0%	0	0%	0	0%
Age*						
From 17 to 20 years old	50	18,94%	32	12,12%	82	31,06%
From 21 to 22 years old	33	12,50%	30	11,36%	63	23,86%
From 23 to 26 years old	24	9,09%	40	15,15%	64	24,24%
From 27 to 54 years old	24	9,09%	31	11,74%	55	20,83%
School Year						
First Year (Freshmen)	25	9,47%	29	10,98%	54	20,45%
Second Year	44	16,67%	20	7,58%	62	24,24%
Third Year	20	7,58%	54	20,45%	74	28,03%
Fourth Year (Seniors)	42	15,91%	30	11,36%	72	27,27%
Employment Situation						
Self-employed/Entrepreneur	7	2,65%	10	3,79%	17	6,44%
Public organization employee	7	2,65%	10	3,79%	17	6,44%
Private organization employee	97	36,74%	81	30,68%	178	67,42%
Mixed economy organization employee	1	0,38%	3	1,14%	4	1,52%
Internship	12	4,55%	16	6,06%	28	10,61%
No current employment	7	2,65%	13	4,92%	20	7,58%

Source: The authors (2024)

Note: The age bracket was based on the quartiles.

Analyzing both samples together, it is observed that the majority of students are female (58.33%), within the 17–20 age group (31.06%), predominantly in the third year of the Accounting program (28.03%), with most respondents reporting some type of employment relationship (92.42%), the majority of whom are employed in private-sector organizations (67.42%).

4.2 Multivariate Analysis

The potential differences in Political Skill statements according to sociodemographic variables, as well as exposure to a course focused on developing students' communication skills, were assessed. For this purpose, Mann-Whitney U (MW) tests were applied to independent variables with two groups, and the Kruskal-Wallis H (KW) test was used for variables with more than two groups. For the latter, the Mann-Whitney post hoc test with Bonferroni correction was conducted to identify between which groups significant differences occurred.

The results of the tests for the Gender variable (MW) and Age Range (KW) are presented in Table 3, along with the mean and median of each statement. Table 4 presents the results of the post hoc test.

Table 3 - Difference in Political Skill statements between gender and age range groupings

Groups	Gender			Age				
	Female	Male	p-value	17 to 20 y.o.	21 to 22 y.o.	23 to 26 y.o.	27 to 54 y.o.	p-value
Statements	Mean (Md)	Mean (Md)		Mean (Md)	Mean (Md)	Mean (Md)	Mean (Md)	
PSNET1	4,026 (4)	4,164 (4)	0,403	4,341 (4)	4,079 (4)	3,937 (4)	3,564 (4)	0,018
PSNET2	4,175 (4)	4,700 (5)	0,002	4,415 (4)	4,333 (5)	4,422 (4)	4,454 (5)	0,981
PSNET3	4,721 (5)	4,827 (5)	0,562	4,756 (5)	4,921 (5)	4,891 (5)	4,818 (5)	0,672
PSNET4	4,396 (4)	4,836 (5)	0,021	4,622 (5)	4,508 (5)	4,687 (5)	4,654 (5)	0,954
PSNET5	3,922 (4)	3,982 (4)	0,878	4,134 (4)	3,889 (4)	3,953 (4)	3,673 (4)	0,306
PSNET6	4,812 (5)	4,764 (5)	0,945	4,939 (5)	4,714 (5)	4,797 (5)	4,727 (5)	0,774
PSII1	5,351 (6)	5,300 (6)	0,94	5,378 (6)	5,381 (6)	5,547 (5,5)	5,364 (6)	0,755
PSII2	5,182 (5)	5,336 (6)	0,419	5,109 (5)	5,190 (5)	5,344 (6)	5,418 (6)	0,47
PSII3	5,039 (5)	5,318 (6)	0,117	5,085 (5)	5,238 (5)	5,203 (5)	5,164 (5)	0,947
PSII4	4,623 (5)	4,845 (5)	0,095	4,854 (5)	4,762 (5)	4,875 (5)	4,509 (4)	0,653
PSSA1	4,766 (5)	5,018 (5)	0,073	4,829 (5)	4,857 (5)	5,078 (5)	5,145 (5)	0,216
PSSA2	4,454 (5)	4,545 (5)	0,819	4,512 (5)	4,301 (4)	4,766 (5)	4,654 (5)	0,401
PSSA3	4,948 (5)	4,982 (5)	0,757	5,061 (5)	4,794 (5)	5,000 (5)	5,054 (5)	0,535
PSSA4	4,474 (4,5)	4,545 (5)	0,591	4,354 (4)	4,444 (4)	4,562 (5)	4,509 (4)	0,321
PSSA5	5,740 (6)	5,518 (6)	0,135	5,476 (6)	5,539 (6)	5,797 (6)	5,800 (6)	0,127
PSAS1	6,240 (6)	6,191 (6,5)	0,746	6,085 (6)	6,333 (7)	6,297 (7)	6,309 (6)	0,174
PSAS2	5,851 (6)	6,009 (6)	0,043	5,878 (6)	5,857 (6)	6,078 (6)	5,909 (6)	0,964
PSAS3	5,428 (6)	5,245 (5,5)	0,712	5,354 (6)	5,222 (5)	5,531 (6)	5,491 (6)	0,717

Source: The authors (2024)

Note: PSNET: Networking Ability; PSII: Interpersonal Influence; PSSA: Social Astuteness; PSAS: Apparent Sincerity; y.o.: years old; Md: Median

Table 4 - Bonferroni post-hoc test

Mann-Whitney test with Bonferroni correction	
Grouping	PSNET1
Age 17 to 20 years old x 27 to 54 years old	U = 39,443; p = 0,014

Source: The authors (2024)

Note: PSNET1: Statement 1 of Networking Ability.

It is highlighted that, for a significance level of 0.05, a statistically significant difference was found in three Political Skill statements for the Gender variable. Two were related to the respondents' Networking Ability (p-value PSNET2 = 0.002; p-value PSNET4 = 0.021), and one to their Apparent Sincerity (p-value PSAS2 = 0.043). Furthermore, when analyzing the mean and median of the statements that showed a significant difference, it can be observed that students who identify as male showed a higher level of agreement both for the Networking statements (Mean(Median) PSNET2 = 4.700(5); Mean(Median) PSNET4 = 4.836(5)) and for the Apparent Sincerity statement (Mean(Median) PSAS2 = 6.009(6)) when compared to female respondents (Mean(Median) PSNET2 = 4.175(4); Mean(Median) PSNET4 = 4.396(4); Mean(Median) PSAS2 = 5.851(6)).

The statements about Networking Ability that showed a significant difference are related to building and maintaining relationships with important and influential people (PSNET2: "I am good at building relationships with influential people."; PSNET4: "I know many important people and have good relationships with them."). The findings may indicate that accounting students who identify as male tend to have greater abilities to establish and maintain relationships with people who assign a higher degree of importance, such as superiors in the organization where they are employed, teachers at their educational institution, or individuals perceived to be in positions of higher social status.

The Apparent Sincerity statement is related to the opinion of third parties regarding the veracity of the respondents' statements (PSAS2: "It is important that people believe that I am sincere in what I say and do"). Therefore, the results indicate that male respondents tend to be more concerned with how others perceive their words and actions and whether their sincerity is believed.

Meanwhile, through the KW test performed for the different age ranges, a statistically significant difference was found for one Networking Ability statement (p-value PSNET1 = 0.018). The MW post hoc test with Bonferroni correction revealed that the difference occurred between the youngest age group (i.e., 17 to 20 years) and the oldest (i.e., 27 to 54 years) (U = 39,443; p-value = 0.014). It is noteworthy that the younger portion of the students showed higher levels of agreement (Mean(Median) PSNET1 = 4.341(4)) than students with greater seniority (Mean(Median) PSNET1 = 3.564(4)).

The statement that showed a significant difference between age groups is related to the intensity with which respondents seek to create relationship networks with third parties (PSNET1: "I spend a lot of time and effort at work networking with others"). This finding may be due to the fact that younger students are closer to the beginning of their academic, professional, and other life journeys, and therefore seek to create connections with peers and superiors. In contrast, older students have had more time to create, expand, and maintain their relationship networks, and thus may not allocate the same level of time and effort as younger students.

Table 5 presents the results of the difference tests for the statements according to the type of Higher Education Institution, obtained from the two different data collections, as well as the year the student is in the program. It is noteworthy that students from the second data collection, enrolled in the Federal Public Institution, were exposed to the mandatory communication course in the first semester, unlike the students from the first collection carried out by Almeida et al. (2023).

Table 5 - Difference in Political Skill statements between collection and year studied groupings.

Groups	Data Collection			School Year				
	State and Private HEIs	Federal HEI	p-value	1st	2nd	3rd	4th	p-value
Statements	Mean (Md)	Mean (Md)		Mean (Md)	Mean (Md)	Mean (Md)	Mean (Md)	
PSNET1	4,195 (4)	3,969 (4)	0,387	4,278 (4)	3,890 (4)	4,176 (4)	4,014 (4)	0,569
PSNET2	4,624 (5)	4,160 (4)	0,012	4,130 (4)	4,328 (5)	4,473 (5)	4,569 (4,5)	0,293
PSNET3	4,609 (5)	4,924 (5)	0,11	4,667 (5)	4,766 (5)	4,662 (5)	4,944 (5)	0,861

Groups	Data Collection			School Year				
	State and Private HEIs	Federal HEI	p-value	1st	2nd	3rd	4th	p-value
Statements	Mean (Md)	Mean (Md)		Mean (Md)	Mean (Md)	Mean (Md)	Mean (Md)	
PSNET4	4,722 (5)	4,435 (5)	0,119	4,352 (4)	4,500 (5)	4,594 (5)	4,805 (5)	0,391
PSNET5	4,007 (4)	3,885 (4)	0,598	3,833 (4)	3,812 (4)	4,013 (4)	4,083 (4)	0,641
PSNET6	4,865 (5)	4,717 (5)	0,445	4,796 (5)	4,625 (5)	4,649 (5)	5,083 (5)	0,236
PSII1	5,459 (6)	5,198 (5)	0,056	5,407 (6)	5,328 (6)	5,284 (6)	5,319 (6)	0,878
PSII2	5,383 (6)	5,107 (5)	0,166	5,241 (5)	5,094 (6)	5,270 (6)	5,361 (5)	0,927
PSII3	5,271 (6)	5,038 (5)	0,164	5,111 (5)	4,984 (5)	5,230 (6)	5,264 (5)	0,762
PSII4	4,774 (5)	4,656 (5)	0,442	4,667 (5)	4,750 (5)	4,716 (5)	4,722 (5)	0,978
PSSA1	5,030 (5)	4,710 (5)	0,065	4,833 (5)	5,000 (5)	4,743 (5)	4,917 (5)	0,57
PSSA2	4,677 (5)	4,305 (4)	0,031	4,833 (5)	4,547 (4)	4,365 (5)	4,319 (4)	0,121
PSSA3	5,165 (5)	4,756 (5)	0,013	5,130 (5)	4,703 (5)	5,027 (5)	5,000 (5)	0,637
PSSA4	4,654 (5)	4,351 (4)	0,047	4,592 (5)	4,203 (4)	4,392 (4)	4,819 (5)	0,098
PSSA5	5,834 (6)	5,458 (6)	0,022	5,611 (6)	5,469 (6)	5,66 (6)	5,819 (6)	0,294
PSAS1	6,203 (6)	6,237 (6)	0,83	6,241 (7)	6,281 (6)	6,243 (6)	6,125 (6)	0,731
PSAS2	5,955 (6)	5,878 (6)	0,747	5,778 (6)	6,031 (6)	5,892 (6)	5,944 (6)	0,777
PSAS3	5,353 (6)	5,351 (6)	0,776	5,167 (5)	5,531 (6)	5,243 (5)	5,444 (6)	0,514

Source: The authors (2024)

Note: PSNET: Networking Ability; PSII: Interpersonal Influence; PSSA: Social Astuteness; PSAS: Apparent Sincerity; Md: Median

When analyzing the variables according to the semester of study, no statistically significant difference was found for any of the statements related to Political Skill, indicating that the stage of the student's training does not significantly affect their ability to establish positive interpersonal relationships or influence the behavior of third parties.

However, when comparing one data collection to the other, a difference was observed for one statement related to the students' Networking Ability (p-value PSNET2 = 0.012), as well as four statements related to Social Astuteness (p-value PSSA2 = 0.031; p-value PSSA3 = 0.013; p-value PSSA4 = 0.047; p-value PSSA5 = 0.022). Students who were exposed to the Business Communication course showed lower levels of agreement in all statements that showed a significant difference (Mean(Median) PSNET2 = 4.160(4); Mean(Median) PSSA2 = 4.305(4); Mean(Median) PSSA3 = 4.756(5); Mean(Median) PSSA4 = 4.351(4); Mean(Median) PSSA5 = 5.458(6)) when compared to their counterparts (Mean(Me-

dian) PSNET2 = 4.624(5); Mean(Median) PSSA2 = 4.677(5); Mean(Median) PSSA3 = 5.165(5); Mean(Median) PSSA4 = 4.654(5); Mean(Median) PSSA5 = 5.834(6)).

Thus, students enrolled in the private or state public HEIs included in the study showed greater confidence in their skills related to building relationships with influential people, perceiving the expressions and motivations of third parties, and using intuition and judgment in how to interact and present themselves to others. It is noteworthy that this portion of the sample, in addition to not having taken a course focused on developing communication skills, also had their data collected during the coronavirus pandemic.

Therefore, the findings may indicate that exposure to the Business Communication course does not necessarily impact the development of higher Political Skills. Despite the guidelines of various regulatory bodies, such as the NEC and IPAE, emphasizing the development of oral and written communication in the training of accounting professionals (Lima et al., 2021), there may be factors related to the internal and external environments of university students' routines—outside the scope of the present study—that exert a greater influence on the formation of this competence, such as cultural aspects, the use of different active teaching methodologies, or the promotion of a more participatory and welcoming environment.

Similarly to the analyses performed for each statement, the differences in each dimension of Political Skill were also examined according to sociodemographic variables, using the factors obtained through the CFA. The results are presented in Table 6.

Table 6 - Difference in Political Skill factors between gender, age range, collection, and year studied groupings.

Groups	Gender			Age				
	Female	Male	p-value	17 to 20 y.o.	21 to 22 y.o.	23 to 26 y.o.	27 to 54 y.o.	p-value
Factor	Mean (Md)	Mean (Md)		Mean (Md)	Mean (Md)	Mean (Md)	Mean (Md)	
FPSNET	4,342 (4,333)	4,545 (4,667)	0,078	4,534 (4,5)	4,407 (4,5)	4,448 (4,5)	4,315 (4,333)	0,574
FPSII	5,049 (5,25)	5,200 (5,375)	0,255	5,107 (5,25)	5,143 (5,25)	5,242 (5,25)	5,114 (5,25)	0,999
FPSSA	4,877 (5)	4,922 (5)	0,776	4,846 (4,9)	4,787 (4,8)	5,041 (5)	5,033 (5,2)	0,386
FPSAS	5,840 (6)	5,815 (6)	0,716	5,772 (6)	5,804 (6)	5,969 (6)	5,903 (6)	0,657
Groups	Data Collection			School Year				
	State and Private HEIs	Federal HEI	p-value	1st	2nd	3rd	4th	p-value
Factor	Mean (Md)	Mean (Md)		Mean (Md)	Mean (Md)	Mean (Md)	Mean (Md)	
FPSNET	4,504 (4,5)	4,349 (4,333)	0,279	4,342 (4,25)	4,320 (4,333)	4,428 (4,5)	4,583 (4,5)	0,574
FPSII	5,222 (5,5)	5,000 (5,25)	0,089	5,106 (5,25)	5,039 (5,25)	5,125 (5,5)	5,167 (4,25)	0,953
FPSSA	5,072 (5,2)	4,716 (4,8)	0,009	5,000 (5)	4,784 (4,8)	4,838 (5)	4,975 (5)	0,496
FPSAS	5,837 (6)	5,822 (6)	0,794	5,728 (6)	5,948 (6)	5,793 (6)	5,838 (6)	0,731

Source: Dados da pesquisa (2024)

Note: FPSNET: Networking Ability Factor; FPSII: Interpersonal Influence Factor; FPSSA: Social Astuteness Factor; FPSAS: Apparent Sincerity Factor; Md: Median; y.o.: years old; HEI: Higher Education Institution

When analyzing the respondents' Political Skill at the factor level, no significant differences were found according to gender, age, or semester of study of the accounting students in any of the dimensions. Therefore, the findings may indicate that the stage of the student's course, as well as their age and gender, does not significantly affect their ability to influence third parties through persuasion, manipulation, or negotiation.

However, when directly comparing the sample from Almeida et al. (2023) with that collected for this study, a statistically significant difference was found for the Social Astuteness dimension (p -value FPSSA = 0.009). Students whose data were collected during the pandemic, in addition to not taking the Business Communication course, showed higher agreement in this factor (Mean(Median) FPSSA = 5.072(5.2)) when compared to those who were not in any form of social isolation and had taken a mandatory communication course (Mean(Median) FPSSA = 4.716(4.8)).

Ferris et al. (2005) conceptualize Social Astuteness as the individual's ability to pay attention to different behaviors, such as motivations and facial expressions, and to interpret them correctly. Furthermore, in the Brazilian accounting university context, a decline in students' social skills during the coronavirus pandemic was identified (Meurer & Rosário, 2024). Therefore, the difference found may stem from other aspects unique to the analyzed student groups, such as cultural factors.

Additionally, the correlations among the different dimensions of Political Skills, as well as their association with respondents' age, were examined. The findings are presented in Table 7.

Table 7 - Correlation Matrix of Political Skill factors

Variable		FPSNET	FPSII	FPSSA	FPSAS	AGE
FPSNET	Speaman's rho	-				
	p-value	-				
FPSII	Speaman's rho	0,652	-			
	p-value	<0,001	-			
FPSSA	Speaman's rho	0,588	0,603	-		
	p-value	<0,001	<0,001	-		
FPSAS	Speaman's rho	0,371	0,454	0,453	-	
	p-value	<0,001	<0,001	<0,001	-	
AGE	Speaman's rho	-0,077	0,024	0,044	0,073	-
	p-value	0,212	0,698	0,472	0,240	-

Source: Dados da pesquisa (2024)

Note: FPSNET: Networking Ability Factor; FPSII: Interpersonal Influence Factor; FPSSA: Social Astuteness Factor; FPSAS: Apparent Sincerity Factor.

When analyzing the correlations between the factors using Spearman's coefficient, the results indicated that all Political Skill dimensions were positively correlated with each other ($p < 0.001$), with correlations classified as strong (i.e., $\rho > 0.5$) and moderate (i.e., $\rho > 0.3$) (Cohen, 1992). Of the four dimensions analyzed, three showed strong correlations with each other, namely Interpersonal Influence, Networking Ability, and Social Astuteness ($\text{FPSII} \leftrightarrow \text{FPSNET}$ $\rho = 0.652$, $p < 0.001$; $\text{FPSSA} \leftrightarrow \text{FPSII}$ $\rho = 0.603$, $p < 0.001$; $\text{FPSNET} \leftrightarrow \text{FPSSA}$ $\rho = 0.588$, $p < 0.001$).

The Apparent Sincerity dimension, in turn, showed moderate positive correlations with the other three factors ($\text{FPSAS} \leftrightarrow \text{FPSNET}$ $\rho = 0.371$, $p < 0.001$; $\text{FPSAS} \leftrightarrow \text{FPSII}$ $\rho = 0.454$, $p < 0.001$; $\text{FPSAS} \leftrightarrow \text{FPSSA}$ $\rho = 0.453$, $p < 0.001$). These findings may indicate that the various dimensions of Political Skills are complementary, given that students who demonstrate high levels in one factor also tend to show high levels in the other factors, particularly in the dimensions of Networking Ability, Social Astuteness, and Interpersonal Influence.

However, when analyzing the correlation of the Political Skill factors with students' age, no significant correlation was found for any of the dimensions ($\rho < 0.1$; $p > 0.05$). Therefore, despite the difference tests indicating that younger students allocate more time to establishing contact networks, they do not necessarily exhibit greater abilities in this aspect, in observing the behavior of others, or in influencing them, nor do they appear to be more sincere.

In summary, male students demonstrated greater confidence in their abilities to establish and maintain relationships with important and influential people, and they attributed greater importance to the sincerity of their actions and words. Younger students, on the other hand, dedicated more effort and time to creating connections with third parties. However, the differences found for these statements were not observed at the factor level, except for Social Astuteness, for which students who did not improve their communication skills through a mandatory course in the Accounting program showed greater confidence in their ability to attend to different behaviors. In addition, the Political Skill dimensions were positively associated with each other.

Therefore, the development of business communication skills does not necessarily result in an improvement in students' Political Skills, possibly suggesting an area for enhancement in the course content to better leverage the skills addressed.

5 CONCLUSION

The present study aimed at identifying potential differences in the Political Skills of Accounting students based on exposure to the Business Communication course. Unexpectedly, students who did not take the analyzed course demonstrated greater capacities in attending to different behaviors of third parties, as represented by Social Astuteness, while no significant differences were observed between the two analyzed samples for the other three dimensions of Political Skills.

Regarding other sociodemographic variables, it was noted that younger students dedicate more time and effort to establishing new interpersonal relationship networks. Furthermore, male students demonstrated greater abilities to build and maintain relationships with important and influential individuals and placed greater importance on the credibility of their actions and words. The findings also indicated that the Political Skill dimensions are positively correlated with one another.

Courses aimed at developing soft skills, such as Business Communication, are highly relevant for training future accounting professionals, as they extend beyond technical accounting knowledge and play a notable role in the organizational environment. Regulatory bodies, such as the NEC and IPAE, also recognize the importance of interpersonal and communication skills and emphasize their development in their guidelines.

However, the study's findings suggest that, although students develop business communication skills through the course, their Political Skills still do not surpass those of students who did not take an equivalent subject. Therefore, a shift in the course focus towards using communication to establish relationship networks, convey sincerity in actions and words, and persuade third parties may enhance students' overall Political Skills, particularly considering the positive associations among the Political Skill dimensions. Maintaining this focus from the beginning of the course could contribute to students' performance in organizational contexts, such as internships and trainee programs.

The research was limited to analyzing the effect of exposure to the Business Communication course on respondents' Political Skills, making it difficult to identify other potential factors contributing to the unexpected findings. Furthermore, the final sample may have included first-semester students who, during data collection, were still enrolled in the analyzed course and had not yet completed it.

Nevertheless, this limitation can be addressed in future studies that explore additional variables potentially related to the Political Skills of Accounting students, such as students' beliefs in their own ability to achieve goals (i.e., self-efficacy) and to influence their behaviors, thoughts, and outcomes (i.e., perceived control).

Future research may also investigate how Political Skills affect different aspects of Accounting students' or professionals' lives, for instance, whether they contribute to satisfaction in the work environment.

Additionally, this study has theoretical implications, contributing to the accounting literature through the analysis of Political Skills in two distinct samples in relation to the development of business communication, thereby minimizing a research gap. Practical implications are also possible, as the findings provide HEI managers with information regarding the impact and effectiveness of communication courses in developing students' skills, in light of the need emphasized by the literature and regulatory bodies.

Moreover, accounting programs can foster the development of Political Skills through means beyond mandatory courses, by providing participatory environments and adopting active teaching methodologies, thereby promoting social interactions both among peers (i.e., students) and with superiors (i.e., teachers). The social implications include fostering discussions on the importance of skills beyond the technical ones expected from accounting professionals, which may influence other areas of an individual's life beyond academic and professional contexts.

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