

The Effects of Religiosity and Spiritual Intelligence on the Performance of Accountants in Ghana

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Abstract : The recent failures of many corporate giants have generated intense research interest in the factors that influence accountants' job performance. Against the backdrop that these factors also create an enabling environment for success at the work place, this study contributes to literature on job performance of accountants by exploring the impact of two psycho-spiritual factors: religiosity and spiritual intelligence on job performance of accountants in Ghana. The study employs a survey approach using questionnaires as the principal means of data collection to elicit responses from accountants working in the 222 certified firms of Institute of Chartered Accountants Ghana (ICAG). A structural equation modeling-based approach is employed to examine the relationship among the study constructs. Results of this study indicate that there is a positive relationship between these factors and accountants' performance. It is expected that this study provides strong evidence and highlight the need for specific action from managers to look critically at the non-material aspect of accountants in accounting firms.

Keywords : job performance, psycho-spiritual, religiosity, spiritual intelligence

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