POLITICAL SKILL OF ACCOUNTING STUDENTS

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ABSTRACT

The study of political skill is recent and still incipient in Brazil, even though it is an important skill for career development and professional performance. Thus, this research analyze the political skill level of Accounting students. Thus, a quantitative study was carried out through a survey of two higher education institutions in the southern region of Brazil, reaching 133 valid participations. Data were analyzed using descriptive statistics and the multivariate test for differences between groups. In addition, the results generally showed a medium level of political ability among students, in addition to presenting in the four dimensions a high perception of apparent sincerity, average in interpersonal influence and social astuteness, and low in networking capacity. Equally important, the statistical tests did not indicate a significant difference between the groups of respondents and political ability. The study contributes to identifying the perceived level of political ability of students and seeks to encourage educational institutions to develop educational practices that encourage the expansion of their students' political ability, which will consequently impact their professional career.

Keywords: Political Skill. University students. Accounting Students.

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1 INTRODUCTION

The study of political skill has been a growing topic in the academic field, and research regularly guides its relationship to professional career (Chen, Jiang, & Wu, 2021). Observed mainly in the scope of management, in which training, experience and talent to influence others are prerequisites for career advancement, political skill is a variable that is eventually linked to career success (Geyer, 2014; Todd et al., 2009) and this makes it a contemporary element to be explored.

In conceptual terms, political skill is presented as an interpersonal vocation that combines good communication within the organization with social consciousness, so people who have this ability create relationships more easily, since their communication is complemented with their behaviors (Ferris, Perrewé, & Anthony, 2003; Bostanci, 2020). In the methodological field, this construct is measured from four dimensions: (i) social cunning; (ii) interpersonal influence; (iii) networking ability *;* and (iv) apparent sincerity (Ferris, Treadway, Kolodinsky, & Hochwarter, 2005).

People with social cunning have a keen understanding of how the behaviors of others impact social interactions (Ferris et al., 2005). Regarding the interpersonal influence, it characterizes people with skills to identify details and strong capacity for persuasion and productivity (Bostanci, 2020). *Networking capability* is a dimension that involves the ability to communicate with other people and improve this communication by building relationships and connections that may be valuable and necessary for other stages of their life (Yildiz, 2018). And finally, apparent sincerity is relative to people with a high level of accuracy, honesty, trust, skill, sincerity and justice (Bostanci, 2020). From these dimensions, political skill is embodied.

Levy, Collins and Nail (1998) claim that Social Influence Theory is one of the theoretical bases that seek to explain political skill. In his study, Levy et al. (1998) sought to understand how people use their social influence to achieve some expected result. These actions can adopt strategies based on compliance (subjective norms) to generate positive reactions, social identification to approach the group or internalization with the group (group norms) in order to align shared values (Bagozzi & Lee 2002). Related to this, political ability is presented as a variable that allows people to better understand the interactions and use of their understanding to influence social results in the workplace (Todd et al., 2009).

The academic environment is one of the places where political skill can be improved. Different experiences among students allow some to develop this competence earlier than others, and their life and work experiences can add better developed interpersonal skills, positively influencing their academic process and, later, the professional (Geyer, 2014). In the area of Accounting Sciences, in which professionals work with management, political ability can be a differential, since it allows a better understanding of different actions and can be used to influence social relations and obtain better results (Todd et al., 2009).

Promoting the development of political skill in the university training period of accounting professionals contributes to the construction of effective interpersonal relationships, as provided by *Initial Professional Development-Professional Skills* (IES 3), of *the International Federation of Accountants* (IFAC, 2014), aligning with discussions about political skills.

In fact, although these relational elements are observed by the normative organs, there is still a certain difficulty developing skills focused on interpersonal and communication relationships in the students of Accounting Sciences, as observed by Lima, Vendramin and Miranda (2021) identifying that working as a group and starting an informal conversation are among the main sources of apprehension in accounting students. Thus, Lima et al. (2021) bring evidence about the difficulties building interpersonal relationships by students. The aim of this study is to include the discussion about political skills as a way to improve future accounting professionals in this field.

Based on the concern of observing the relational context outlined, the objective of the research is to analyze the level of political skill of students of Accounting Sciences. The main justification is based on the fact that people with political ability tend to have better professional results, since organizational environments are often political (Buchanan, 2008; Irwin, 2021). With this, the academic environment is a place full of opportunities for them to be improved (Geyer, 2014). On the other hand , professionals with little political skill tend to perform lower than those with a high level of political skill (Todd et al., 2009).

Still, the theme is important for accounting, since in the corporate world in which accounting professionals are inserted, the performance among organizations often requires that individuals be able to influence others, inherent characteristics of political skill (Ferris et al., 2005).

In addition and not least, the study also integrates a broader discussion about the subject, but still incipient, contributing to identify the political skill of students, in order to map aspects that can be improved and provide a better preparation for their professional career. Therefore, this research seeks to answer the following question: *What is the political ability of the Accounting Science students?*

In addition to the analysis of the level of political skill, the research contributes to the discussion of the conditioning variables of this construct. To enable the study, a survey was conducted with students of Accounting Sciences from the Southern region of Brazil.

2 THEORETICAL FRAMEWORK

2.1 Theory of Social Influence and Political Skill

The Social Influence Theory offers support in understanding political skill and its influence on the career of individuals (Levy et al., 1998). This is one of the most widely used theories in the field of social psychology, especially in research in which scholars seek to understand how individuals use social influence to achieve their desired results (Todd et al., 2009).

Thus, Levy et al. (1998) suggested four distinctions for the understanding of social influence: (i) level of cognitive processing; (ii) intentional perception; (iii) relative social status; and (iv) direction of change. The first distinction addresses whether the influence is conscious or not conscious, then whether there is intentionality on the part of the influencer, in sequence, whether the social status is high, low, par or orthogonal and, finally, whether the direction of change can be interpreted as positive, Negative or orthogonal (Todd et al., 2009).

Regarding relative social status, Levy et al. (1998) describe the dimension as the distinction between influencer and influenceable, differentiating obedience and rebellion (elevated social status), the various forms of conformity (par social status), and obedience and compliance (low social status). The direction of change is associated with the possible opposition by the influenced, in which the inconformity and rebellion are distinguished from conformity and obedience in the achieved result. Thus, this characteristic allows to differentiate the positive, negative and attraction recognition of repulsion (Levy et al., 1998).

Todd et al. (2009) point, based on the Social Influence Theory, that the influence behaviors of certain individuals arise with the objective of positive results (such as remuneration and performance evaluation). For Todd et al. (2009), politically qualified individuals are more capable of influencing to achieve their goals and results than less qualified individuals.

In a study carried out by Ferris et al. (2003), the political skill was defined as the combination of social cunning and the ability to relate well, or to demonstrate confident, sincere and authentic behavior according to the situation. The research suggests that people with a high level of political skill, not only know how to deal with the various social situations at work, but also to position themselves sincerely, managing to influence without transposing manipulative behavior.

Based on organizational policy, important aspects were necessary for the evaluation of political ability, being divided into the dimensions of social cunning, interpersonal influence,

ability to establish network contacts (*networking*) and apparent sincerity (Ferris et al., 2005). Social cunning is referred to individuals who have the ability to observe and understand their behaviors and others in social interactions. Interpersonal influence is related to people with a convincing profile, with high power of influence and ability to adapt to different situations to achieve their goals. *Networking capacity* refers to individuals who develop networks with people who consider valuable for their personal and organizational purposes, as well as taking advantage of possible opportunities. Regarding apparent sincerity, people with this ability are seen as righteous, authentic, sincere and genuine. This causes them not to be interpreted as manipulators or have second intentions, inspiring confidence and security to the people around them (Ferris et. al., 2005; Butt, Nissar, Nadeem, & Baig, 2017).

These individuals with political qualifications convey a sense of personal safety and relaxed self-confidence that attracts others and provides them with comfort. And that, without a behavior that denotes arrogance, because, although self-confident, people with high political skill are not self-centered – although self-conscious – because they care about others, rather than introverted and individualistic. This allows individuals to maintain balance and an adequate perspective and, as they tend to be responsible, ensures that they maintain a responsible conviviality with others and with themselves (Ferris et al., 2005).

It is noteworthy that the concept and measurement of political skill arose from the work environment, in which individual differences in training, experiences and talents to influence other people are usually prerequisites for professional development (Geyer, 2018). The fact that this concept emanates from work is intertwined with organizations being of a political nature and to achieve success, some social skills are fundamental (Todd et. al, 2009).

Political skills are informally linked to individuals and their skills and powers to achieve success in organizations. Therefore, both leaders and collaborators can use it (Chen et al., 2021; Yildiz, 2018). Research shows that employees with high levels of political skills have better performance at work, since they positively impact their attitudes and behaviors, generating greater admiration on the part of their superiors and colleagues, consequently reflecting in their performance evaluation (Todd et al., 2009; Chen et al., 2021).

In addition to the organizational environment, the level of political skill impacts students on their adaptation and performance (Bostanci, 2020). Geyer (2014) suggests that the academic environment and the classroom are potential developers of these skills, since they provide opportunities for them to be practiced, although the different experiences and experiences among students may allow some to have political talents and interpersonal skills developed earlier than others. So, this is relevant, as political skill is positively related to individuals and drives them to success (Yildiz, 2018).

Todd et al. (2009) also report its influence on several results, such as role overload and tension ratio, leader effectiveness, team performance and conflict between work roles. Thus, political skill is seen as positive for both career advancement and promotion, as well as psychological factors, since people with a high level of political skill tend to build harmonious interpersonal relationships with superiors and colleagues, which reduces their labor tension and opens up opportunities for promotions and salary increases (Chen et. al, 2021).

Regarding the variables of political skill, Phipps and Pietro (2015) suggest a correlation between political skill and gender, since as in entrepreneurship, politics is also dominated by men, suggesting a propensity for women to be underrepresented in the political environment because of their tendency to not possess or underestimate traits and abilities that are reflected by men. In studies it is also found that politically more experienced workers, compared to the less experienced, have a higher level of professional success, organizational citizenship behavior, organizational commitment, personal reputation, self-efficacy, job satisfaction, productivity and lower level of physical stress (Geyer, 2018). Thus, through the studies analyzed, the variables of

political skill and professional outcome are correlated and, from this, we seek to map the aspects present in the students.

2.2 Related studies

Research has associated political skill with other attributes, such as organizational support (García-Chas, Neira-Fontela, Varela-Neira, & Curto-Rodríguez, 2019), Ethics (Kacmar, Andrews, Harris, & Tepper, 2013),, the performance of the group (Lvina, Johns, & Vandenberghe, 2018),reduction of negative behavior at work (De Clercq, Ul Haq, Azeem, & Ahmad, 2019), Effectiveness of leaders (Genau, Blickle, Schütte, & Meurs, 2022), performance at work (Blickle et al., 2011), (in)Satisfaction at work (Hochwarter, James, Johnson, & Ferris, 2004; Atshan et al., 2022), customer-oriented sales (Good & Schwepker Jr, 2002), among others. In such research, it was observed that greater political ability has effects on such attributes. Thus, the following are related studies related to the present research.

First, Todd et al. (2009) examined the relationship of political skills with five career outcomes, considering total remuneration, promotions, career and life satisfaction and external mobility, for this, they conducted a survey of former students of a private university in the United States to gather information about attitudes and results presented in the workplace. The findings suggest that, in general, the dimension of information exchange was more relevant to the results than the general variable of political skills.

Unlike Todd et al. (2009), Geyer (2014) analyzed from a cognitive approach the interrelations between two constructs - self-efficacy and political skill - examining the strength of the bivariate correlations between self-efficacy and the four constructs of political skill. The research was applied to 168 undergraduate students enrolled at a university in North Florida. In its result there are positive correlations between self-efficacy and the constructs of political ability, being consistent with their proposed hypotheses that there is a positive association between the dispositional trait (self-efficacy) and *soft skill* (political skill).

Still following a psychological approach, Geri (2014) sought to analyze whether the political skills of athlete students in individual or collective sports activities differed according to personality types. The findings did not point to a significant difference between the students' political skills for the practice of individual or collective sports, In which the types of personality "think" and "feel" preferred by students in decision-making differed from the "social cunning" dimension and students to practice individual or collective sports.

Unlike the other studies, Phipps and Pietro (2015) examined entrepreneurial intentions, creativity and political skill among men and women, defining a gender difference in these constructs. The results showed that men had entrepreneurial intentions and perceptions of creativity significantly higher than women, but women had perceptions of higher political skills than men. Particularly this result converges with the positive association of political skill with other constructs such as self-efficacy, which has already proved to be distinct between the male and female audiences.

Also with a focus on students, the research carried out by Yildiz (2018) aimed to determine the relationship of political skills and perceptions of Social Tramp of students of the last year of the Faculty of Education; to find the results applied the correlational research model in a study group of 442 students. The results indicated that there is a moderate correlation between students' perceptions of political skill and social vagrancy in a negative way.

Unlike the previous approaches, Bostanci (2020) aimed at teachers in order to verify the relationship between political skill and engagement in the work of teachers; the research was composed by means of Political Skill Inventory and Work Engagement Scale. The results showed that there is a positive correlation between the dimensions of interpersonal influence and apparent sincerity with the level of engagement at work, while the level of social cunning and networking capacity did not interfere with the result.

Integratively, Chen et al. (2021) explored the influence of political skills on professional success. The study used the meta-analysis technique, used to integrate 141 studies, containing 209 effect values to create a review and possibly increasing the statistical power of the research. With the results it was possible to affirm that the variables are significantly associated, and the political skills presented a strong predictive effect on subjective success in the career.

Finally, in the professional field Irwin (2021) analyzed the characteristics that influence the political skills of academic librarians, assuming the fact that political skill is fundamental for effectiveness and career success. Using the Political Skill Inventory, the result pointed to a score in the middle range. Also using multiple linear regression, it was revealed that the service time as librarian, the supervision function and the structural framework had a significant influence on the interviewees' scores.

In view of the related research, it is noted the existence of multiple results and delineations arising from the political skill, indicating the relevance of this discussion to the academic and professional environment. In continuity, the methodological aspects of the present study are presented below and, later, the results found.

3 METHODOLOGY

This research qualifies as descriptive, since it seeks to analyze the level of political skill of Accounting students. It is still quantitative, because the data obtained are analyzed from statistical techniques. The non-probabilistic sample consists of students of Accounting Sciences from two higher education institutions in the southern region of the country, one being public and one private, chosen by accessibility. Data collection was disseminated through a questionnaire applied in person and *online*, with the help of *the Google Forms® platform*, being carried out during the month of March 2022 and counting on the consent of the educational institutions and the coordination of the courses. 136 responses were obtained, of which three were disregarded because they were not completely filled, with the final sample having 133 responses.

The research instrument was divided into three blocks, being the first inherent to the Political Skill Inventory of 18 items proposed by Ferris et al. (2005), the second focused on methodological control being composed of Social Desirability bias analysis, adapted from *the Marlowe-Crowne Social Desirability Scale* (Crowne; Marlowe, 1960), translated by Scagliusi et al. (2004). The third block refers to the profile of the respondents.

The assertions of the first block were adapted from Ferris et al. (2005), being first translated from English to Portuguese by a translation specialist. After being read and reviewed by the authors, in which it was decided that references to the word "work" were excluded, in order to enable context-free measures in relation to the variables of political ability, assuming that political skill is useful for several objectives related or not to work (Geyer, 2014), for the measurement, a numerical scale of seven points was used, which "1" represents totally disagree and "7" fully agree. The results are presented in Table 1.

Table 1
Political Skill Inventory

Dimension	Code	Assertive
Networking Capability (HPNET)	HPNET1	I spend a lot of time and effort establishing relationship networks with other people.
	HPNET2	I am good at building relationships with influential people.
	HPNET3	I have developed a large network of colleagues I can ask for support when I really need to do things. (NA)
	HPNET4	I know many important people and have good relationships with them.
	HPNET5	I spend a lot of time developing connections with others.

	HPNET6	I'm good at using my connections and relationship networks to make things happen.
Interpersonal Influence (HPII)	HPII1	I am capable of making most people feel comfortable and at ease near me.
	HPII2	I am capable of communicating easily and effectively with others.
	HPII3	I feel it easy to develop a good relationship with most people.
	HPII4	I'm good at making people like me.
Social craftiness (HPAS)	HPAS1	I understand people very well.
	HPAS2	I am good at identifying the hidden motivations and desires of others.
	HPAS3	I have good intuition or knowledge about how to introduce myself to others.
	HPAS4	I always seem to instinctively know the right things to say or do to influence others.
	HPAS5	I pay much attention to people's facial expressions.
Apparent Sincerity (HPS)	HPS1	By communicating with others, I try to be true in what I say and do.
	HPS2	It is important that people believe that I am sincere in what I say and do.
	HPS3	I try to show interest in other people.

Note. HPNET: dimension of networking capacity; HPII: Dimension of interpersonal influence; PAH: Dimension of social cunning; HPS: Dimension of apparent sincerity.
Source: Adapted from Ferris et al. (2005).

To estimate the structure of the instrument inherent to the dimensions of the Political Ability the Confirmatory Factor Analysis (AFC) was applied, and satisfactory adjustment indicators were identified. $\chi2$ was equal to 247,881/p-value *Comparative Fit* Index (CFI) = 0.980; *Tucker-Lewis Index* (TLI) = 0.976; *Bentler-Bonett Normed Fit Index* (NFI) = 0.960; *Bollen's Incremental Fit Index* (IFI) = 0.980;*Goodness of fit index* (GFI) = 0.977; *Standardized root mean square residual* (SRMR) = 0.077; Root mean square error of approximation (RMSEA) = 0.084. *We used the method of estimation Robust Diagonally Weighted Least Squares* (RDWLS), since the measurement of the instrument was based on *the Likert scale,* which has limitations due to its categorical nature.

The second block measured the participants' Social Desirability, as a way to identify respondents who could possibly distort their responses, indicating socially acceptable scores rather than reliable responses. This block had 12 dichotomous questions, in which 1 equal to "true" and 2 equal to "false", being adapted from *the Marlowe-Crowne Social Desirability* scale (Crowne & Marlowe, 1960), translated by Scagliusi et al. (2004). The analysis of Social Desirability composes the item focused on methodological concerns.

The third block consisted of questions about the respondent's profile, containing information such as age, gender, period enrolled in the course of Accounting Science and professional occupation. These characteristics help to sort respondents into groups, and the analysis is of interest.

Regarding the methodological concerns, a validation of the data collection instrument was performed with five university students who did not compose the final sample, in order to time the average response time and the understanding of the assertives. After the application, the participants reported a maximum time of 5 minutes, without pointing out any doubts in the filling.

To evaluate the biases of the respondents, it was performed the comparison between those who have low level of social desirability and high level of social desirability for the score of each dimension of political skill. The sample was divided among those with low social desirability (12 to 18 points) and high social desirability (19 to 24), in order to verify a possible response bias derived from the need for social acceptance.

Table 2 presents the result of the comparison obtained from the Student's t test for the dimension of *networking capacity* – normal data – and the Mann-Whitney test for the dimensions of social cunning, apparent sincerity and interpersonal influence – non-normal data.

The findings show that there are no differences between a group of respondents with low and high Social Desirability, indicating that this bias tends not to affect the results of this study. In other words, the propensity of respondents with high Social Desirability to have distorted their responses tends not to differentiate the overall result between the groups.

Table 2
Social Desirability

	G	**N**	**M**	**SD**	**p-value**
HPNET	1	92	27,250	6,190	0.539
	2	41	26,512	6,794	
HPS	1	92	17,565	2,645	0.691
	2	41	17,390	2,578	
HPAS	1	92	25,293	4,525	0.591
	2	41	25,512	4,848	
HPII	1	92	20,739	4,211	0.554
	2	41	21,220	4,204	

Note. G = group; N = frequency; M = mean; SD = standard deviation; *p-value*: significance of differences between groups. HPNET: dimension of networking capacity; HPII: Dimension of interpersonal influence; PAH: Dimension of social cunning; HPS: Dimension of apparent sincerity.
Source: Research data (2022).

Data were organized in *Microsoft Office Excel*® and, initially, descriptive statistics were used, using mean, median, sample standard deviation and coefficient of variation. In order to verify whether the level of political skill of Accounting students in their four dimensions differs from the characteristics of the respondents, multivariate statistical techniques were used. Thus, it was verified the normality of the scores of the dimensions of political skill by checking Asymmetry and Kurtosis and the Kolmogorov-Smirnov test (KS). For the non-normal dimensions, which were apparent sincerity, social cunning and interpersonal influence, with *p-value* in KS less than 0.05, the Mann-Whitney test was used for two groups, and Kruskal-Wallis for more than two groups. For the dimension of networking capacity with normality, with *p-value* in KS greater than 0.05, the Student t test was used for two groups, and ANOVA for more than two groups.

4 RESULT

4.1 Participants

The study had as participants the students enrolled in the Accounting Sciences course of two institutions, one public and one private, both from the southern region of the country, obtaining 133 valid answers. The profile of the respondents is presented in Table 3, also showing in percentage the information regarding the type of institution, gender, age, period of study and professional occupation.

Table 3
Respondents' Profile

Gender	**Attendance**	**%**	**Age Range***	**Attendance**	**%**
Male	61	46%	from 18 to 21 years	51	38%
Female	72	54%	from 22 to 23 years	21	16%
Agender, on- binaries and others	0		from 24 to 26 years	30	23%
I prefer not to answer	0		from 27 to 54 years	31	23%
Professional Occupation	**Attendance**	**%**	**Period**	**Attendance**	**%**
Self-employed/ Businessman	10	8%	Taking 1st or 2nd	29	22%
Employee of public organization	10	8%	Taking 3rd or 4th	20	15%

Employee of private organization	81	61%	Taking 5rd or 6th	54	40%
Employee of mixed economy organization	3	2%	Taking 7rd or 8th	30	23%
Internship	16	12%	**Institution**	**Attendance**	**%**
No employment	13	9%	Public	75	56%
			Private	58	44%
			Community	0	0%

Note. % = percentage; * = parts calculated per quartile inclusive.
Source: Research data (2022).

Among the 133 respondents who comprise the final sample, 54% are characterized by being female. It is noticed that students are in a group between 18 and 54 years in total, with the first group of 18 to 21 years, which concentrates the majority of the sample (38%). In relation to professional occupation, 61% are employed in private organization, followed by internship (12%), without employment (9%), self-employed or entrepreneur (8%), employees of public organization (8%) and, finally, employees of mixed economy organization (2%).

Regarding the period studied, there is a higher concentration of those who attend between the 5th or 6th period (40%), followed by those who attend the 7th or 8th period (23%), 1st or 2nd period (22%) and 3rd or 4th period (15%). The highest proportion of these students is concentrated in a public institution (56%), while 44% are enrolled in a private institution.

4.2. Descriptive Analysis

Table 4 shows information of descriptive statistics regarding the assertions that correspond to the four dimensions of political skill, as well as the total per construct and the overall total of the scale.

Table 4
Descriptive statistics of Political Skill Affirmations

Code	MA	MC	Md	DPA	DPC	CV	Minimum	Maximum	Asymmetry	Kurtosis
HPNET1	4.20		4.00	1.50		0.36	1	7	0,026	-0,327
HPNET2	4.62		5.00	1.37		0.30	1	7	-0,326	-0,381
HPNET3	4.61	4.50	5.00	1.65	1.48	0.36	1	7	-0,226	-0,741
HPNET4	4.72		5.00	1.53		0.32	1	7	-0,229	-0,813
HPNET5	4.01		4.00	1.35		0.34	1	7	0,119	-0,144
HPNET6	4.86		5.00	1.47		0.30	2	7	-0,260	-0,793
TOTAL HPNET	27.02		27.00	6.37		0.24	13	42	0.035	-0.454
HPAS1	5.39		5.00	1.29		0.24	1	7	-0,357	-0,216
HPAS2	4.68		5.00	1.36		0.29	1	7	-0,270	-0,280
HPAS3	5.17	5.07	5.00	1.37	1.33	0.26	1	7	-0,467	-0,256
HPAS4	4.65		5.00	1.47		0.32	1	7	-0,521	-0,169
HPAS5	5.83		6.00	1.16		0.20	2	7	-1111	1266
TOTAL HPAS	25.36		26.00	4.61		0.18	15	35	0.081	-0.263
HPII1	5.46		6.00	1.18		0.22	2	7	-0,623	-0,341
HPII2	5.61		6.00	1.34		0.24	1	7	-0,695	0,017
HPII3	5.52	5.22	6.00	1.37	1.32	0.25	2	7	-0,648	-0,182
HPII4	4.77		5.00	1.41		0.29	1	7	-0,403	-0,016
TOTAL HPII	20.89		22.00	4.20		0.20	8	28	-0.591	0.259
HPS1	6.20		6.00	1.06		0.17	2	7	-1756	3414
HPS2	5.95	5.84	6.00	1.16	1.20	0.19	1	7	-1477	2658
HPS3	5.35		6.00	1.36		0.25	1	7	-0,720	0,125
TOTAL HPS	17.51		18.00	2.62		0.15	10	21	-0.682	-0.006

TOTAL HP	90.78	91	14.67	0.16	60	126	0.027	-0.629

Note. MI = Mean per assertion; MC = Mean per construct; MD = Median; DPI = sample pattern deviation per assertion; DPC = sample pattern deviation per construct; CV = coefficient of variation; HPNET: Networking capacity dimension ; HPAS: Social cunning dimension; HPII: Interpersonal influence dimension; HPS: Dimension of apparent sincerity; HP = total dimensions of political ability.
Source: Research data (2022).

We identify, first, in Table 4, three assertives that presented higher medians and averages, namely: (i) HPS1 (MI = 6.2; MD = 6) that talks about being true with words and attitudes when communicating with others; (ii) to HPS2 (MI = 5.95; MD = 6) that addresses the importance of people believing in the sincerity of what they speak and do; E (iii) HPAS5 (MI = 5.83; Md = 6) that deals with observing people's facial expressions. Such assertions point out that the respondents claim to be honest and observers around them. These findings may be based on the fact that people who possess the apparent sincerity skill are seen as authentic, this makes them not considered as manipulators but that inspire confidence to the people around them and, still, the skill that refers to social cunning are people with the ability to understand the behavior of others in social interactions, as Ferris et al. point out (2005).

Second, there are the assertions in which the respondents obtained less agreement, namely: (i) HPNET1 (MI = 4.2; Md = 4) that corresponds to the time and effort spent to establish relationship networks; and (ii) HPNET5 (MI = 4.01; Md= 4) that deals with spending a lot of time creating connection with others. Through the analysis of the assertions, it is observed that both refer to establishing profitable connections. In this sense, Ferry et al. (2005) expose that *networking capacity* is related to individuals who develop networks with people for their personal and organizational purposes. And as Geyer (2014) suggests, the academic environment and the classroom are potential developers of the skills, since they provide opportunities for them to be practiced, then pointing out that this dimension should be improved in the survey respondents positively impacting them.

Regarding the construct analysis, the ability of apparent sincerity presented a higher average (MC = 5.84), followed by the dimension of interpersonal influence (MC = 5.22), social cunning (MC = 5.07) and networking capacity (MC = 4.50). The results outlined are in line with the characteristics of accounting professionals reported in the literature. The apparent sincerity aligns with a more methodical profile that inspires confidence to the people around them (Ferris et. al., 2005; Butt et al. 2017),characteristic present in accounting professionals, while the ability to establish *networking* matches the communication skills of individuals, which is reported in the literature as deficit to accounting students (Lima et al., 2021).

On the other hand, the general analysis of the assertions presented a mean of 90.75 and a median of 91 points, analyzing that people can work as a function of harmonious development of the four dimensions of political skill, improving those that had less agreement. As Bontanci describes (2020), the level of political skill impacts students on their adaptation and performance. Additionally, the study by Ferris et al. (2003) showed that people with a high level of political skill position themselves sincerely, managing to influence without transposing manipulative behavior.

In the sequence, Table 5 sought to analyze the level of political skill perceived by the research students, subdividing the subscales of dimensions and the total scale in the low, low medium, high medium and high levels.

Table 5
Levels of Political Skills

HPNET			HPS		
Level*	**F**	**%**	**Level**	**F**	**%**
Low 6 to 15.75 points	4	3.01	Low 3 to 7.50 points	0	0
Low medium 15.76 to 24.50 points	39	29.32	Low medium 7.51 to 12 points	7	5.26
Medium high 24.51 to 33.25 points	72	54.14	Medium high 12.01 to 16.50 points	35	26.32
High 33.26 to 42 points	18	13.53	High 16.51 to 21 points	91	68.42
Total HPNET	**133**	**100.00**	**Total HPS**	**133**	**100.00**
HPAS			HPII		
Level	**F**	**%**	**Level**	**F**	**%**
Low 5 to 12.50 points	0	0	Low 4 to 10 points	3	2.26
Low medium 12.51 to 20 points	20	15.04	Low medium 10.01 to 16 points	17	12.78
Medium high 20.01 to 27.50 points	78	58.65	Medium high 16.01 to 22 points	61	45.86
High 27.51 to 35 points	35	26.32	High 22.01 to 28 points	52	39.10
Total HPAS	**133**	**100.00**	**Total HPII**	**133**	**100.00**

HP		
Level	**F**	**%**
Low 18 to 45 points	0	0
Low medium 45.01 to 72 points	13	9.77
Medium high 72.01 to 99 points	82	61.65
High 99.01 to 126 points	38	28.57
Overall Total HP	**133**	**100.00**

Note. HPNET: Networking capacity dimension ; HPS: apparent sincerity dimension; PAH: Social cunning dimension; HPII: Interpersonal influence dimension; HP = total political skill dimensions; * calculated levels dividing the range of each subscale and the total scale into four equal parts; F = frequency; % = percentage.
Source: Research data (2022).

For *the networking capacity dimension* (HPNET), it was identified that 3.01% of the students presented a low agreement and 29.32% average low agreement with the assertions, while 13.53% showed a higher agreement and 54.14% medium high agreement. In this dimension, individuals are identified with the ability to create valuable relationship networks for their personal and organizational purposes (Ferris et al., 2005), it is relevant to observe why approximately one third of the respondents have low or medium low skill in this regard.

Regarding apparent sincerity (HPS), 0% of the respondents indicated lower agreement and 58.65% were in the high level of medium agreement. These results confirm that the averages of the assertions of this dimension were high. This score is in line with the studies of Irwin (2021) and Yildiz (2018), which also reported average scores and higher levels of apparent sincerity, indicating that individuals transmit honesty and inspire confidence (Ferris et al., 2005).

Regarding social cunning (HPAS), there is a higher concentration of responses at the high middle level, reaching 58.65% of respondents. Individuals who have social cunning have the ability to observe and understand their behaviors and others in social interactions (Ferris et al., 2005). Regarding the interpersonal influence (HPII), in which the students had higher

concentration at the high middle level with 45.86%, there are those people with convincing profile, high influence power and ability to adapt to various situations in order to achieve their goals (Ferris et al., 2005).

In the general analysis of assertives (HP), the political skill at high medium level is perceived, which concentrates 61.65% of the sample members. The results suggest alignment with Irwin (2021) and Geri (2014), since of the four dimensions there are higher levels of apparent sincerity, followed by interpersonal influence, social cunning and less *networking capacity*. The results can also be compared to the study by Yildiz (2018), which identified perception of political skill in students at the middle level, which in total obtained average perceptions for dimensions of social cunning and interpersonal influence and high for apparent sincerity, although *the networking capacity* has also had a medium perception, diverging from the present study.

4.3 Multivariate Data analysis

Table 6 presents the results of the tests of differences of groups, the non-parametric Mann-Whitney (MW) and Kruskal-Wallis (KW), based on Mean Rank for the dimensions of political skill that did not present normality of the data (apparent sincerity, Social cunning and interpersonal influence) (KS *p-value < 0.05),* and the t parametric test which presented normality of the data (KS *p-value >* 0.05).

Table 6
Test for differences between groups: Political Skill Dimensions

Group	Category	Apparent Sincerity (Mean Rank)	Social cunning (Mean Rank)	Interpersonal influence (Mean Rank)	*Networking Capability* (Average)
Gender	Female	70.97	63.80	63.82	26.74
	Male	62.32	70.78	70.75	27.36
	p-value	0.194	0.296	0.299	0.575
Age	18 to 21 years	62.01	68.96	69.41	27.51
	22 to 23 years	61.12	56.00	59.67	25.52
	24 to 26 years	70.84	67.40	69.21	27.55
	27 to 54 years	75.63	70.95	65.75	26.70
	p-value	*0.361*	*0.536*	*0.777*	*0.630*
Profession	Self-employed/ Businessman	66.90	76.40	97.40	30.30
	Employee of public organization	73.80	67.55	73.90	27.10
	Employee of private organization	67.81	65.18	64.08	27.11
	Employee of mixed economy organization	88.67	78.83	79.33	30.34
	Internship	59.31	75.13	54.03	25.50
	No employment	61.23	57.96	69.62	25.00
	p-value	*0.812*	*0.776*	*0.099*	*0.339*
Institution	Public	70.14	67.82	64.64	26.17
	Private	62.94	65.94	70.05	28.12
	p-value	*0.281*	*0.779*	*0.420*	*0.080*
Period	1st year	58.12	60.76	56.67	24.97
	2nd year	72.23	69.15	68.50	27.40
	3nd year	68.23	66.01	69.43	27.48
	4th year	69.88	73.38	71.62	27.93
	p-value	*0.539*	*0.638*	*0.427*	*0.264*

Note. *p-value*: significance of differences between groups; no difference between groups was significant in p > 0.05. Source: Research Data.

The tests between the groups and the dimensions of the political ability did not indicate

significant value (p < 0.05), indicating that the different scores were not expressive to be strictly correlated. For the first group, the female gender presents a higher agreement in "apparent sincerity", while in the other dimensions, the male group obtained a higher score. Thus, despite not being significantly related, the results presented differ from the study by Phipps and Pietro (2015), which identified women as more politically qualified than male students, since the male gender presents a greater perception of political skill in three of the four dimensions measured.

Regarding the age group, although there are no significant differences, there is a greater agreement of "apparent sincerity" by individuals between 27 and 54 years, since this dimension is related to people with a high level of sincerity and honesty (Bostanci, 2020). For students aged 22 to 23 years, a lower perception of the dimensions of political skill is observed than the other groups analyzed.

Regarding the profession, the differences among the groups were not significant, but higher scores of freelancers or entrepreneurs regarding the "interpersonal influence", while for students without employment and interns, a lower agreement with the assertions of "Social cunning" and "Networking Capacity ". In his study, Ferris et al. (2005) suggest that employees who have a greater capacity for interpersonal influence can adapt their behaviors and influence targets to different situations in order to achieve their goals. Regarding the fact that people have a lower agreement on social cunning and networking capacity , it can be related to the political ability to be linked to the organizational position of the employees, in which, the higher the position of the employees, where the higher the position of a worker, the highest is his or her political skill level (Chen et al., 2021).

Regarding the institution, the results point to a higher score for the dimensions of "Apparent Sincerity" and "Social cunning" among the group of public institution academics, while "Interpersonal Influence" and "Networking Capacity " as higher for the private institution group. Butt et al. (2017) report that individuals with greater apparent sincerity and social cunning tend to perform well their social interactions and inspire confidence to others, as well as those with higher interpersonal influence and networking ability point to greater capacity of influence and persuasion, in addition to managing conflicts and establishing a good network of social contacts.

In relation to the period that the student attends, there is a lower average of agreement in all dimensions of political skill for the first year individuals, while the other students obtain greater agreement from the second year. This difference, although not significantly relevant, may suggest that the academic environment and the classroom are potential developers of political skills, as stated by Geyer (2014). Thus, students with less time in the course did not have the opportunity to develop it.

5 CONCLUSION

The present study aimed to analyze the level of political skill of Accounting students, delimited to two higher education institutions in the southern region of Brazil. It was noted that, in general, the political skill of the students presented a medium level. Among the four dimensions, the students had a high perception of apparent sincerity, average in interpersonal influence and social cunning, as well as low networking capacity .

The results did not indicate a significant difference between the groups of respondents and the political ability, not allowing them to have reliable values to affirm a correlation between themselves and with the dimensions of political skill. This finding suggests that political skills are not developed and differentiated from personal characteristics, but rather by the teaching environment, corroborating Geyer (2014). Given this meaning, considering that the literature, like Todd et al. (2009) and Chen et al. 2021, which suggest individuals with greater political ability to have better professional results, it is important that the academic environment is aware and prepared to seek the development of the political skills of its students.

In relation to theoretical aspects, the study contributes to identify the perceived level of

political skill of students, both in the general scope and in their dimensions, besides contrasting this result to their profile. In the practical context, the research mapped aspects that can be improved, such as the low level of *networking capability*. With this, it is suggested the educational institutions, educational practices that stimulate the development of political skill of their students. That will consequently impact your professional career.

In professional terms, political skill relates to career elements, since politically qualified people have opportunities for professional growth and higher personal satisfaction.

Regarding the limitations of the study, it is noticed a lack of national research that addresses political skill, making possible comparisons of results difficult. In addition, the research analyzed the data of students of Accounting Sciences from higher education institutions in the southern region of Brazil. Thus, it is suggested future research that evaluates other institutions and other courses, in different regions of the country, in addition to correlating the political skill to other outcome variables, since the theme may present correlation with professional and academic performance.

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