

## Accounting for EI: Does Emotional Intelligence Predict Greater Intercultural Growth?

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### **ABSTRACT**

Keys to success in today's global business world demands intercultural sensitivity, knowledge, and skills. Universities have increasingly encouraged study abroad experiences as a way to provide students with competitive skills that include increased intercultural sensitivity, cultural awareness and personal development, cross-cultural skills and global understanding and worldmindness. Research supports these potential outcomes of studying abroad; yet few studies research predictors of such growth and success. Emotional intelligence has been proposed as a factor that is key in cross-cultural success for both study abroad students and for expatriate sojourners. Accounting education literature has long stressed the importance of emotional intelligence for accounting graduates as well as expatriates. This research seeks to determine the relationship of emotional intelligence to intercultural development in accounting students during a short-term study abroad program. Pretest and posttest data yield credence to emotional intelligence as a predictor of accounting students' intercultural growth in the form of decreased ethnocentrism and decreased communication apprehension. These research findings support a small but growing body of literature that is calling for emotional intelligence as both a selection tool and a training tool for expatriates in organizations. Likewise, this research corroborates pedagogical research that calls for training in emotional intelligence for enhancing accounting students' career success.

Key Words: Emotional Intelligence, Study Abroad, Accounting Curriculum

## INTRODUCTION

It is well established that today's economy is played on an international stage. Thus, most employers are searching for employees who can bring a global perspective to their job, not just what can be learned in the classroom but first-hand, multicultural experience in problem-solving from a global perspective. Keys to success in this global arena include intercultural sensitivity, knowledge, and skills. To assure their students have a competitive advantage in this global arena, business schools are increasingly offering study-abroad programs to provide these first-hand, problem-solving multicultural experiences. Business students are recognizing these programs as beneficial to their career (e.g., Dyer and Peters, 2004; Orahood, Kruse and Pearson, 2008) and are participating in growing numbers. In fact, the Institute of International Education (IIE, 2013) recorded that 20.5 percent of U.S. study-abroad students in 2011-2012 were business students.

Employers see students with study abroad experience as possessing strong interpersonal skills, a valued skill for a potential job candidate (Doorbar, 2003). A growing body of research lends support to the idea that even short-term study abroad programs provide business students with such benefits as intercultural sensitivity (Anderson et al., 2006), cultural awareness and personal development (Black and Duhon, 2006), cross-cultural skills and global understanding (Kitsantas, 2004), and world-mindedness (Douglas and Jones-Rikkens, 2001).

Much of the current study-abroad literature has focused on potential outcomes, with little emphasis on predictors of growth and success. A few studies have postulated emotional intelligence as a predictor of enhanced cross-cultural success for those students sojourning abroad as well as for expatriates being sent to work abroad (e.g., Gabel, Dolan, and Cerdin, 2005; Jassawalla, Truglia, and Garvey, 2004; Gullekson and Tucker, 2012; Ornstein and Nelson, 2006). This present study focuses on whether emotional intelligence predicts greater success for accounting students studying abroad. More specifically, will those accounting students with higher emotional intelligence scores experience significant intercultural growth in a short-term study abroad program?

Academia and organizations alike would benefit from further research linking the predictive nature of emotional intelligence with increased sojourner success. With such support, those going abroad could be selected by and/or trained in emotional intelligence to maximize the benefits obtained in the international experience. The next section takes a brief look at past research on emotional intelligence and its potential link to intercultural success.

## EMOTIONAL INTELLIGENCE AND INTERCULTURAL SUCCESS

Emotional intelligence is "a type of social intelligence that involves the ability to monitor one's own and other's emotions, to discriminate among them, and to use this information to guide one's thinking" (Salovey and Mayer, 1990, p. 186). In other words, it involves the ability to recognize, regulate, and control one's emotions (as well as other's emotions) so that one can interact effectively (Goleman, 1998). Since intercultural experiences are fraught with emotions that often appear negative, understanding and regulating emotions is of particular importance for successful intercultural adjustment and growth (Matsumoto et al., 2001; 2003).

To further confound the traveler abroad, different cultures have different display rules that govern how emotions should be displayed, to whom, and in what circumstances. Thus, it is

equally important for sojourners crossing cultural divides to understand and regulate the emotions of others. It would follow, then, that possessing expertise in emotional intelligence may be a critical success factor in intercultural interactions and, in fact, a defining predictor of successful experiences abroad for students as well as employees (Tan et al., 2005).

Only a few studies have researched emotional intelligence in cross-cultural experiences and these support the idea that emotional intelligence is related to success abroad. Jassawalla and colleagues (2004), in an exploratory study of expatriate managers, found emotional intelligence of particular importance in expatriate assignments and recommended it be used as a selection process. Similarly, Gabel, Dolan, and Cerdin (2005) related significant correlations between emotional intelligence and international assignment adjustment and performance. These authors also recommended that emotional intelligence be used in selection of managers to be assigned internationally.

Research on emotional intelligence and students studying abroad broached similar recommendations. Harrison and Voelker (2006) asserted that students with higher self-emotional appraisal, higher others' emotional appraisal and higher regulation of emotions adjusted better to their host culture than those peers scoring lower on these emotional intelligence dimensions. In an intuitive article, Ornstein and Nelson (2006) propose that emotional intelligence pre-training be provided students before their trip abroad. These authors, in trips abroad with students, witnessed cross-cultural encounters that were inherently stressful and highly emotional for students due partly to the uncertainty, fear, confusion, and stress experienced when in an unfamiliar location and interacting with others of different cultural norms. Pre-training is recommended to help students be more cognizant of their emotions so that they can regulate these feelings in a constructive manner and to enhance the positive outcomes of the study abroad experience. As Ornstein and Nelson emphasize, "students who can control reactions (e.g., making distasteful gestures, in view of their hosts, when provided an unfamiliar form of food) are less likely to embarrass themselves, and are more likely to be able to accept feedback when they are told they made a mistake" (p. 45). Training in emotional intelligence might mean that students will experience fewer adverse emotional reactions and that students will maximize intercultural and personal development.

In reviewing the accounting literature, the call for revamping the accounting curriculum notes the increased importance of the inclusion of training in professional soft skills to augment technical knowledge in the increasingly global economy, as the next section illustrates.

## **ACCOUNTING, GLOBALIZATION, AND EMOTIONAL INTELLIGENCE**

With the rapid globalization in today's business world, accounting academic focus is being given to upgrading the accounting curriculum to address the required skills of a global market (Mohamed & Lashine, 2003). Yet, the literature notes a lack of global experience as well as interpersonal skills training in academic programs. In fact, Taylor and Finley (2010) note the absence of study abroad experiences in accounting graduate programs from a survey of 137 AACSB member schools, with only one school requiring a global experience. Further, de Villiers (2010) studied the changing balance between technical and soft skills required by employers today and asserted that soft skills training be included in today's accounting curriculum to assure that today's graduates are global ready. This is supported by a survey of both accounting students and stakeholders (Kavanagh & Drennan, 2008), where both students as

well as employers recognized that many of the needed soft skills were lacking in current accounting programs.

Accounting academics and practitioners are recommending emotional intelligence training as a way to improve interpersonal skills in organizations (Abraham, 2006; Akers & Porter, 2003; Bay & McKeage, 2006; Cook et al., 2011; Foley, 2007; Esmond-Kiger et al., 2002; 2006; Jones & Abraham, 2009) and recognize effective emotional intelligence as a required characteristic of global managers (Lee, 2009). Likewise, accounting researchers are beginning to taut emotional intelligence and emotional resilience as both a selection tool to choose company representatives who will travel abroad and a cross-cultural training venue to better prepare these sojourners (Rao, A. 2005; Tandukar, 2006). Further, big accounting firms, such as Deloitte and PwC, are training employees in emotional intelligence; KPMB has EI as one of the qualities sought in a position announcement (Cook, et al., 2011).

These studies suggest emotional intelligence as a predictor of greater success in study abroad and expatriate intercultural adjustment. Indeed, understanding the impact of effective emotional intelligence on enhancing intercultural growth among accountants is worthy of more research.

## **THE STUDY**

This manuscript is third of a series of research designed to determine student benefits from a short-term study abroad experience, as well as to examine the relationship between emotional intelligence and intercultural growth for students studying abroad. The broader study was designed to incorporate all business student participants and examine the relationship between emotional intelligence and intercultural growth (Gullekson et al., 2012; 2011). In view of the interest the accounting literature has given to incorporating emotional intelligence into the curriculum, this study looks particularly at accounting majors who participated in a global consulting program.

This study seeks to determine (1) whether accounting students participating in a short-term experiential business project experienced intercultural growth after studying abroad, and (2) whether or not emotional intelligence predicts such changes.

### **Global Consulting Program (GCP)**

The GCP program is a short-term (16 days) experiential learning program organized through The Ohio University College of Business. Typically, junior business majors are eligible for the program and participate in one of nine sites abroad (e.g., Brazil, China, Denmark, France, Germany, Greece, Hungary, Spain and Italy). They spend one quarter learning about the country and culture in which they will travel to for the GCP. The actual GCP program consists of the GCP students working closely with students of the host university on a consulting project for a local company. For example, one team of students attending the GCP program in Italy worked with students of the host Italian university to complete an international business expansion plan for a local, family-owned winery. For more information about the GCP program, see Coombs & Yost (2004) as well as Lamb & Huq (2005).

## Participants

Undergraduate students enrolled in the Global Consulting Program (GCP) for the 2009 and 2010 summer terms were recruited for this study. Accounting majors were selected from the data, of which there were 54 students providing the pretest and posttest data needed to determine the changes in the key variables. The participants were primarily Caucasian (97%), with more males (57%) than females participating in the study. The majority of the participants were juniors (42%), but sophomores (29%) and seniors (29%) also participated in the study. See Table 1 for more descriptive information.

## Measurement Scales and Change Scores

In addition to a short questionnaire prepared by the current authors that included questions regarding sex, age, race, GPA, class rank, and previous experience abroad, several scales were included to assess emotional intelligence, ethnocentrism, intercultural communication apprehension, as well as international awareness and activities. Pretest and posttest change scores were also calculated.

**Emotional Intelligence.** The 30-item TEIQue-Short Form Global Trait Emotional Intelligence Measure (Petrides & Furnham, 2006) was utilized to assess students' self-perceptions of general emotional functioning. This short form reflects each of the fifteen factors of emotional intelligence in a condensed version to provide an overall emotional intelligence score. Responses were given on a 7-point Likert-type scale ranging from (1) strongly disagree to (7) strongly agree to items such as "Generally, I'm able to adapt to new environments." Petrides (2009) reports an alpha reliability of .88 for this scale.

**Generalized Ethnocentrism Scale.** To measure an individual's level of ethnocentrism (i.e., the tendency to view one's own group as the center of everything and use it as a reference group when evaluating others), Neuliep and McCrosky's (1997a) 18-item generalized ethnocentrism scale was used. Participants report the extent to which they agree to items such as "People in other cultures could learn a lot from people in my culture" on a 5-point scale from 1 (strongly disagree) to 5 (strongly agree). The scale had adequate reliability using both the 2009 and 2010 data ( $\alpha = .77$  &  $.82$ , respectively).

**Intercultural Communication Apprehension Scale.** The Intercultural Communication Apprehension Scale (Neuliep & McCrosky, 1997b) measures an individual's apprehension with interaction or communication with individuals from cultures other than one's own. The original 14-item scale includes items such as "Communicating with people from different cultures makes me feel uncomfortable" and uses a 5-point scale from 1 (strongly disagree) to 5 (strongly agree). The full scale had good reliability ( $\alpha = .92$ ) according to the 2009 data. For the 2010 data collection, the scale was reduced to 7-items for administrative reasons. The original scale included seven items positively and negatively framed, thus we reduced one item from each category. However, in doing so the scale was considerably less reliable ( $\alpha = .27$ ).

**International Awareness and Activities Scale.** Chieffo and Griffeths' (2004) scale was adapted for use with this study. This scale was altered to be consistent with our response format

and excluded their demographic items. It utilized two 10-item scales, one scale reflecting international awareness and the other scale measuring the frequency of international activities. For the awareness scale, participants responded to questions such as “I can explain some aspect of U.S. foreign policy to someone from another country” using a 5-point Likert-type scale from 1 (strongly disagree) to 5 (strongly agree). Questions such as “I watched a non-American TV station, news broadcast, or television show” were used for the international activities scale. Participants responded on a 5-point scale from 1 (never) to 5 (a lot – more than 10 times a week). The reliabilities for the two scales were .66 and .81, respectively.

## **Procedure**

Approximately one week prior to starting the GCP program, participants received an email asking for their participation in the study. If willing to participate, they clicked on the associated link and complete the pretest measures using online survey software. The students then participated in the 16-day GCP program, where they worked with other students to complete the consulting project and present findings (report and presentation) to respective company representatives. Upon completion of the program, they were asked to complete the posttest measures using an online survey again.

## **RESULTS**

The research questions for this study were (1) whether accounting students participating in a short-term experiential business project experienced intercultural growth after studying abroad, and (2) whether or not emotional intelligence predicts such changes.

### **Intercultural Growth Outcomes from Study Abroad**

A repeated-measures MANOVA was conducted to determine whether accounting students in this short-term business program abroad actually experienced significant changes in intercultural development after studying abroad. That is, the analyses examined whether a significant change occurred in the GCP students across time (i.e., from pretest to posttest). The dependent variables of interest included ethnocentrism, intercultural communication apprehension, international awareness and international activities.

Indeed, a significant main effect for time was found,  $F(4, 50) = 17.89, p < .001$ , (see Table 2 for descriptives). The univariate tests indicate that significant changes occurred from pretest to posttest for all variables. Specifically, from pretest to posttest, there was a significant reduction in ethnocentrism,  $F(1, 53) = 22.14, p < .001$ , a significant reduction in intercultural communication apprehension,  $F(1, 53) = 28.86, p < .001$ , as well as significant increases in international awareness,  $F(1, 53) = 37.73, p < .001$ , and in the frequency of international activities,  $F(1, 53) = 11.30, p = .001$ . Taken together, these results indicate that accounting students experienced significant intercultural changes after the GCP program.

### **Emotional Intelligence as a Predictor of Intercultural Growth**

Given that these accounting students are experiencing intercultural growth from this short-term study abroad program, it is also deemed important to determine factors that could predict such growth. Thus, regression analyses were run to determine whether emotional intelligence predicted the changes in intercultural growth for accounting majors. All analyses controlled for age and sex (see Table 1 for descriptive statistics).

**Ethnocentrism.** The relationship between emotional intelligence and the changes (i.e., reduction) in ethnocentrism from pretest to posttest was examined. Results indicated that emotional intelligence was positively related to changes in ethnocentrism  $F(3, 53) = 3.50, p < .05$  after controlling for age and sex, and accounted for 9.5% of the incremental variance in the change in ethnocentrism. In particular, every increase in emotional intelligence score was associated with a .31 increase in ethnocentrism change (i.e., reduction in ethnocentrism),  $B = .31, t(53) = 2.39, p < .05$ . Thus, the result suggests individuals with higher emotional intelligence may experience greater “growth”, via reduced ethnocentrism, from the experience abroad because as emotional intelligence scores increase so does the reduction in ethnocentrism.

**Intercultural Communication Apprehension.** This study contended that emotional intelligence would predict changes (i.e., a reduction) in intercultural communication apprehension. Again, the model was significant,  $F(3, 52) = 9.54, p < .001$ . Controlling for sex and age, emotional intelligence significantly predicted intercultural communication apprehension, ( $B = .49$ ),  $t(52) = 4.23, p < .001$  and accounted for 23% of the incremental variance in intercultural communication apprehension. Thus, higher emotional intelligence scores are related to significant reductions in intercultural communication apprehension such that the greater the emotional intelligence, the larger the reduction in intercultural communication apprehension that occurs from studying abroad in the GCP.

**International Awareness.** Whether emotional intelligence predicts the changes (i.e., increases) in international awareness that occurred from pretest to posttest was examined. Jointly age, sex and emotional intelligence scores did a significant amount of the variance in international awareness,  $F(3, 52) = 2.169, p > .05$ . Yet, controlling for sex and age, emotional intelligence did significantly predict international awareness, ( $B = .34$ ),  $t(53) = 2.51, p < .05$ , and accounted for 11% of the incremental variance in international awareness, which was a significant change in the variance. Again, the result indicates that higher emotional intelligence scores are associated with larger changes (i.e., increases) in international awareness.

## DISCUSSION

Clearly, study abroad is increasingly important for accounting students, as it is for all students as we become increasingly a global economy of diverse cultures. Schools of Accountancy are being encouraged to broaden their curriculum to include professional skills along with the traditional technical skills. Today’s accounting graduates no longer work with just the numbers; excellent interpersonal skills are needed to successfully navigate the career demands. A growing body of researchers are encouraging the incorporation of emotional intelligence into the accounting curriculum (Daff, et al., 2012); this is supported by employers who are focusing on emotional intelligence in the hiring process. Yet, several studies have reported that accounting majors consistently score lower on emotional intelligence when

compared with peers (Esmond-Kiger et al., 2006; Bay & McKeage, 2006; Rozell et al., 2002; Visser et al, 2011).

From this research, it is clear that those accounting students with higher EI gain the most growth in travel abroad—their lowered ethnocentrism, decreased intercultural communication apprehension, as well as increased international awareness and international activities should lead to enhanced career success. However, it is important to note that this study is not generalizable without further replication. These findings do support that emotional intelligence is a factor in enhancing intercultural skills. Future longitudinal studies might measure incoming accounting students, provide emotional intelligence training and experiential interventions, along with internship experience and study abroad. A follow-up survey of these students as graduating seniors and new hires would provide more credence to the call for including emotional intelligence training in the accounting major repertoire.

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## APPENDICES

**Table 1**  
**Descriptive Statistics on Demographic Variables**

	<i>M</i>	<i>SD</i>
Age	20.74	2.37
GPA	3.37	.34
Times Abroad	1.76	3.119
Times Studied Abroad	.06	.40

**Table 2**  
**Descriptive Statistics on Intercultural Variables**

	<i>M</i>	<i>SD</i>
Ethnocentrism		
Pretest	3.08	.70
Posttest	2.55	.42
Intercultural Communication		
Apprehension		
Pretest	3.53	.64
Posttest	2.5	.82
International Awareness		
Pretest	2.95	3.26
Posttest	3.83	1.04
International Activities		
Pretest	2.81	.67
Posttest	3.13	.67