

# Measuring EQ Of Chinese Accounting Students

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## ABSTRACT

*While prior literature has examined the EQ of accounting students and Chinese business student limited research has examined both. This paper examines the self-reported emotional intelligence scores of accounting majors, undergraduate and graduate, at a Chinese university and compares these scores with their parents' assessment. Our findings suggest that Chinese accounting students have high EQ. Further, the parents' perceptions of EQ is significant in the determination of the EQ score. This finding is consistent with Goleman's (1998) comments and has implications for any organization that uses an emotional intelligence instrument as part of the evaluation process.*

**Keywords:** Emotional intelligence (EQ); Chinese Accounting Students

## INTRODUCTION

Peter Salovey and John D. Mayer (1990, p. 189) introduced the term, emotional intelligence defining it as “the ability to monitor one’s own and others’ feelings and emotions, to discriminate among them and to use this information to guide one’s thinking and actions.” In subsequent work, Mayer and Salovey (1997, p. 10) revised the definition as follows to include the thinking of emotions, “emotional intelligence involves the ability to perceive accurately, appraise, and express emotion; the ability to access and/or generate feelings when they facilitate thought; the ability to understand emotion and emotional knowledge; and the ability to regulate emotions to promote emotional and intellectual growth”. Emotional Intelligence is sometimes referred to as intuition, but it encompasses much more than that. A measure of EQ pulls together the traits of self-awareness, self-regulation, motivation, empathy, and social skills into one overall ability (Akers and Porter, 2003).

Similar to IQ, EQ is not a trait that one either does or does not have; everyone has a different degree of emotional intelligence. Further, EQ has been established to be measurable as a personality trait as cognitive ability (Petrides, 2016). Thus, various tools and tests have been developed to measure an individual’s EQ levels. These range from 133-question tests, such as the BarOn Emotional Quotient Inventory (EQ-i), which results in an overall Emotional Intelligence score, to shorter questionnaires which provide a high-level assessment of an individual’s EQ. Most tools use self-reporting, which aligns with the trait EI measurement. In self-reporting the individual tends to answer questions about himself or herself. This results in an overall measure of the respondent’s trait-based emotional intelligence. Another approach is to measure using other-reports, in which associates or team members answer questions about the individual, which will then determine the individual’s score. Finally, ability tests, such as the Multifactor Emotional Intelligence Scale (MEIS), use questions that test the individual’s ability to read and react to certain emotions. The tests are scored by comparing answers across a large range of people and scoring based on the frequency with which a certain answer was selected ([http://www.psych.toronto.edu/users/reingold/courses/intelligence/cache/testing\\_ei.htm](http://www.psych.toronto.edu/users/reingold/courses/intelligence/cache/testing_ei.htm)).

There are two purposes of this paper: 1) to examine the self-reported emotional intelligence scores of Chinese students majoring in accounting, and 2) compare the student self-reported scores with their parents assessment of their daughter/son emotional intelligence. By using the parents’ assessment, we extend prior research that has only used a self-reporting technique. While there has been considerable research on EQ over the past twenty years, there has been limited research on the EQ of accounting students and even less research on Chinese accounting students’ EQ.

Following this introduction, we examine prior EQ research on accounting students and Chinese business students followed by the research questions. Next, we describe our study and analyze the results. We conclude by summarizing our results and discussing the implications of our findings for accounting educators.

## **LITERATURE REVIEW**

While there is an extensive literature on emotional intelligence we have focused on the research that has examined EQ of accounting students and Chinese business students. There has been limited research in both areas.

Esmond-Kiger et al. (2006) studied a group of accounting and non-accounting business students at a U.S. university to determine their EQ levels. They found that, although accounting students had higher GPAs, they self-reported lower EQ levels than non-accounting business majors. However, they also found that GPA and emotional intelligence in itself did not have a significant correlation. Further, their research suggested that emotional intelligence is a skill that can be learned and increased.

Humphreys et al. (2008) surveyed MBA students at medium-sized universities located in the southwest United States and northeast People's Republic of China during the third and fourth quarters of 2006. Their findings showed that the American students scored higher on the emotional intelligence scale while the Chinese students had higher scores on the emotional creativity measure.

Margavio et al. (2012) surveyed business majors (Accounting, CIS, Finance/General Business, Other) at a U.S. Midwestern university and a small (2500 students) branch campus of that university located in eastern China near a large metropolitan area of approximately 6.5 million residents. They used a standardized test (33 questions) to examine emotional intelligence and found significant differences between the two groups for age, gender and GPA. Conversely, follow up work by Margavio et al. (2016) used the same instrument, testing a similar population within the United States and compared the responses. The results suggest few differences in EQ between Chinese and American accounting students. However, this finding conflicts with earlier data from Shi and Wang (2007) and Humphreys et al. (2008).

From 2005 to 2012, research suggests that accounting programs should pay more attention to emotional intelligence (EI) within their curricula. Chia (2005) found that EI affected the number of job interviews and job offers by Big 5 public accounting firms in the UK. Bay and McKeage (2006) used the MSCEIT instrument to measure EI of accounting students and concluded, "The results show that the level of emotional intelligence of the students in the sample could be a concern." (p.439). Jones and Abraham (2009) reported on two independent studies at an Australian university. Those studies suggested that "... incorporating emotional intelligence skills into the education of accounting students, by providing a variety of learning environments and tasks, may be beneficial to accounting graduates as the seek employment (p. 48)." Manna et al. (2009) surveyed practitioners and professors of accounting and found that professors differed significantly regarding the relative importance of technical skills and EI skills. Professors rated technical skills as more important, while practitioners rated EI skills as more important. Cook et al. (2011) examined emotional intelligence of 430 first-year and fourth-year liberal arts and accounting students at three universities. They noted that the results of their study "are cause for concern among accounting educators" (p. 278) as the students in their study lacked the appropriate level of emotional intelligence expected by accounting practitioners and other potential employers. Cook et al. (2011) further noted that "At a minimum, Accounting educators may wish to evaluate how current curricula impact students' ability to develop EI and softer skills" (p. 280). Daff et al. (2012) discuss the need for accountants to possess a combination of EI and generic (technical) skills and the need of educators to work with practitioners to develop curriculum that incorporates emotional intelligence with generic skills, as compared to addressing separately, to make business education more efficient and provide students with a stronger set of skills.

## **RESEARCH QUESTIONS**

Since there has been limited research on Chinese accounting students and this study is exploratory, we have proposed the following research questions:

1. Do Chinese accounting students exhibit a high degree of EQ?
2. Which matters: the student's perception, the parent's perception, or the combination of both perceptions in the resultant view of the student's emotional intelligence?
3. Do undergraduate or graduate Chinese accounting students exhibit a high degree of EQ?
4. Do undergraduate or graduate Chinese accounting students and parents differ in their perception of the students' EQ?
5. Are there differences in EQ by of Chinese accounting students based on gender?
6. Are there differences in EQ of Chinese accounting students based on whether they have siblings?

## STUDY

### Sample and Methodology

In alignment with studies regarding the values and abilities of Chinese accounting students (Fleming et al., 2010; Lan et al., 2009) a 10-question survey on emotional intelligence (Appendix 1) was given to undergraduate (juniors and seniors and first-year masters-level accounting students in Beijing, China. The survey was provided to the students in both Chinese and English. They were instructed to complete the survey (Appendix 1). They were also instructed to have one of their parents complete without answering the sibling question. The parents were instructed to answer the questions based on their perceptions of the student. Parents returned the completed survey to their sons/daughters; then, the students submitted both completed surveys to the accounting professor.

We used a modified version of the Emotional Intelligence Test that comes from Goleman's book *Working with Emotional Intelligence* (1998). Goleman (1998) used 12 questions, but we eliminated two of them that deal with questions about clients and office politics, since we believe they are not relevant for the Chinese accounting students. Goleman (1998) noted that if an individual answered "yes" to six or more of the 12 questions and if people who know the person well agree, then the individual has a high degree of emotional intelligence. Because we used only 10 of the 12 questions from the Goleman survey, the "six or more" cutoff as applied would be at least as rigorous as the original test and is therefore used in making decisions regarding the abilities of the students sampled.

## RESULTS

### Demographics

We received 114 responses. The respondents by degree and gender along with information on the number of siblings by degree are shown below in Table 1. In alignment with recent studies (Lan et al., 2013), and as expected by previous President Chui of the Hong Kong Institute of Certified Public Accountants (Yiu, 2012), our sample skews heavily female.

Table 1. Respondents

	Total	Female	Male
Undergraduate Accounting Majors (30 juniors and 38 seniors)	68	60	8
Masters Accounting Majors	46	30	16
<b>Total</b>	<b>114</b>	<b>90</b>	<b>24</b>

Undergraduate Students

	#	%
No brothers or sisters	38	56
One or more brothers/sisters	30	44
<b>Total</b>	<b>68</b>	<b>100</b>

Graduate (Masters) Students

	#	%
No brothers or sisters	17	37
One or more brothers/sisters	20	43
No response	9	20
<b>Total</b>	<b>46</b>	<b>100</b>

## Research Question 1

In the first research question, we ask: do Chinese accounting students exhibit a high degree of EQ? If the student and parent match 6 or more answers, Goleman (1998) suggests the students do have a high degree of EQ. We measured the overall scores of the student (mean = 7.72, std. dev. 1.83, std. error 0.17), and find that Chinese accounting students do exhibit a high degree of EQ overall as seen in Table 2, Panel A below. Further, as seen in Table 2, Panel B, both the parent and student perceptions of EQ matter ( $p < 0.01$ ) when high degrees of EQ are present. Over 50% of the variance in the high EQ measurement is explained through this model.

**Table 2. Research Question 1**  
Emotional Intelligence > 6 – Chinese Students Overall

### Panel A: One-Sample T-Test

	t	df	Mean Difference	95% Confidence		Sig.
				Lower	Upper	
Match Score $\geq 6$	9.913	113	1.702	1.362	2.042	***

\*\*\* p-value < 0.001

### Panel B: ANCOVA Results with gender and siblings as covariates

	SS	df	MS	F	Sig.
Student Score	0.954	7	0.136	3.405	.003
Parent Score	2.231	7	0.319	7.961	***
Student Score X Parent Score	3.564	23	0.155	3.871	***
Gender	0.002	1	0.002	0.047	.828
Siblings	0.036	1	0.036	0.899	.346
Error	2.922	73	0.040		
Total	104.000	113			

R Squared = .680, Adjusted R Squared = .504, \*\*\* p-value < 0.001

## Research Question 2

In the second research question, we ask: which matters: the student's perception, the parent's perception, or the combination of both perceptions in the resultant view of the student's emotional intelligence? The results, presented in Table 3, below, suggest that the parent's perception of the student's EQ is statistically significant in determining the number of matches between parent and student. Further, the combination of parent and student perception results in the match score. This interaction is therefore expected to be significant. The data suggests this interaction is

significant ( $p < 0.05$ ). Interestingly, the student's perception of their own EQ is not significant ( $p > 0.05$ ) in determining whether a match will be achieved. Over 46% of the variance in the EQ matching is explained through this model.

**Table 3.** Research Question 2  
Emotional Intelligence Matching – Chinese Students Overall

**ANCOVA Results with gender and siblings as covariates**

	SS	df	MS	F	Sig.
Student Score	24.140	7	3.449	1.920	.078
Parent Score	57.223	7	8.175	4.552	***
Student Score X Parent Score	77.351	23	3.363	1.873	.023
Gender	0.898	1	0.898	0.500	.482
Siblings	0.038	1	0.038	0.021	.884
Error	131.100	73	0.040		
Total	7142.000	113			

R Squared = .655, Adjusted R Squared = .466, \*\*\* p-value < 0.001

### Research Question 3

Next, we ask: do undergraduate or graduate Chinese accounting students exhibit a high degree of EQ? Using the same method discussed in research question 1, we measured the overall scores of the students (Undergraduate mean = 7.55, std. dev. 1.86, std. error 0.13; Graduate mean = 7.91, std. dev. 1.79, std. error 0.26), and find that both undergraduate and graduate Chinese accounting students do exhibit a high degree of EQ overall as seen in Table 4 below. However, due to the sample size being relatively small ( $n=46$ ) no inferences can be drawn ( $p > 0.05$ ) regarding which view - parent or student- matters in EQ measurement. The parent viewpoint is all that matters for undergraduates ( $p < 0.05$ ).

**Table 4.** Research Question 3  
Emotional Intelligence > 6 – Chinese Students by Grade Level

	t	df	Mean Difference	95% Confidence		Sig.
				Lower	Upper	
Undergrad match $\geq 6$	6.899	67	1.559	1.108	2.010	***
Graduate match $\geq 6$	7.262	45	1.913	1.382	2.444	***

\*\*\* p-value < 0.001

### Research Question 4

Do undergraduate or graduate Chinese accounting students and parents differ in their perception of the students' EQ? We explore the responses of both groups below.

#### *Undergraduate Responses*

For the undergraduate students (see Table 5), the average percentages of "yes" answers for the ten questions were high for both the students (75%) and the parents (77). The following shows the most highly ranked (80% or >) undergraduate responses:

Question #, summary	Students	Parents
1. Understand your strengths and weaknesses	87%	85%
3. Comfortable with change and open to new ideas	88%	81%
4. Satisfaction with meeting own standards of excellence	88%	90%
7. Enjoy helping others develop their skills	87%	84%
9. Kind of person other people want on a team	88%	88%

**Table 5.** Emotional Intelligence Results-Chinese Undergraduate Students

Questions	Students	Parents	Student-Parent Match
	% yes	% yes	
1. Do you understand both your strengths and your weaknesses?	87%	85%	78%
2. Can you be depended on to take care of every detail?	57%	51%	74%
3. Are you comfortable with change and open to new ideas?	88%	81%	72%
4. Are you motivated by the satisfaction of meeting your own standards of excellence?	88%	90%	87%
5. Do you stay optimistic when things go wrong?	57%	72%	68%
6. Can you see things from another person's point of view and sense what matters most to him/her?	76%	78%	75%
7. Do you enjoy helping others develop their skills?	87%	84%	85%
8. Are you able to find "win-win" solutions in negotiations and conflicts?	71%	68%	68%
9. Are you the kind of person other people want on a team?	88%	88%	85%
10. Are you usually persuasive?	47%	74%	65%
<b>Averages</b>	<b>75%</b>	<b>77%</b>	<b>76%</b>

The three questions with a YES% lower than 60% by the students were: Q. 2-dependent to take care of every detail (57%); Q.5-optimistic when things go wrong (57%) and Q. 10-usually persuasive (47%). The parents rated one question below 60% (Q. 2- depended to take care of every detail-51%). Based on our experiences with the Chinese students, we believe the lower response for the three questions links to a common theme-lack of self- confidence in their abilities. Although we have found the Chinese students to be very detail oriented, Q. 2 pertains to their **ability** to address all details as compared to focusing on details. The parents' evaluation of their daughter(s)' or son(s)' ability to take care of details was even lower than the students. Since many of the students have been raised in a more privileged life style as compared to their parents, we believe that both students and parents recognize that students cannot be depended upon to take care of many details as parents have previously taken care of many items for them. This same argument is often raised in the United States and, if we are correct, this suggests that western culture is impacting Chinese culture.

The results for the undergraduate students (Table 5) show that parents were in close agreement with their children as the overall average percentage matched (parents and students give same response) was high (76%). Students and parents matched (both answered either yes or no) most often (80% or greater) to the following questions:

Question #, summary	Students
4. Satisfaction with meeting own standards of excellence	87%
7. Enjoy helping others develop their skills	85%
9. Kind of person other people want on a team	85%

*Graduate Responses*

For the graduate students (results are shown in Table 6.), students (74%) and parents (70%) were in close agreement. This finding is the opposite of the undergraduate students where the parents “Yes” response was higher. These overall averages by both graduate students and their parents is lower than the undergraduate students which is interesting since the literature (Extremiera, et al., 2006) suggests that EQ should increase with maturity. An examination of the individual questions shows both the students and parents responded with a YES% of 80% to three questions while each group had one other question where the response exceeded 80%.

**Table 6.** Emotional Intelligence Results-Chinese Masters Students

Questions	Students	Parents	Student-Parent Match
	% yes	% yes	
1. Do you understand both your strengths and your weaknesses?	85%	80%	74%
2. Can you be depended on to take care of every detail?	57%	50%	72%
3. Are you comfortable with change and open to new ideas?	83%	74%	74%
4. Are you motivated by the satisfaction of meeting your own standards of excellence?	89%	87%	85%
5. Do you stay optimistic when things go wrong?	89%	83%	89%
6. Can you see things from another person's point of view and sense what matters most to him/her?	65%	67%	67%
7. Do you enjoy helping others develop their skills?	67%	61%	80%
8. Are you able to find "win-win" solutions in negotiations and conflicts?	70%	46%	72%
9. Are you the kind of person other people want on a team?	74%	85%	89%
10. Are you usually persuasive?	63%	70%	89%
<b>Averages</b>	<b>74%</b>	<b>70%</b>	<b>79%</b>

Questions with the highest “Yes” frequency (>80%) were:

Question #, summary	Students	Parents
1. Understand your strengths and weaknesses	85%	80%
3. Comfortable with change and open to new ideas	83%	N/A
4. Satisfaction with meeting own standards of excellence	89%	87%
7. Stay optimistic when things go wrong	89%	83%
9. Kind of person other people want on a team	N/A	85%

The two questions with the lowest “Yes” frequency (below 60%) were:

Question #, summary	Students	Parents
2. Can be depended upon to take care of every detail	57%	50%
8. Find “win-win” solutions in negotiations and conflicts	N/A	46%

Parents were in close agreement with the graduate students as the overall average percentage matched (parents and students give same response) was high (79%) and slightly above the overall match % for the undergraduate students. Students and parents matched (both answered either yes or no) most often (80% or greater) to the following questions:

Question #, summary	Matched
5. Optimistic when things go wrong	89%
9. Kind of person other people want on a team	89%
10. Generally persuasive	89%
4. Satisfaction with meeting own standards of excellence	85%



**Research Question 5**

Next, we ask: are there differences in EQ by of Chinese accounting students based on gender? Because both gender and the number of siblings are not significant ( $p > 0.05$ ) in determining EQ or in determining the match score for our sample, the remainder of the research questions are exploratory in nature. The results are presented below.

*Undergraduate Gender*

In exploring gender, the overall average for the female students was 74% by the students and 76% by the parents while the overall average for the male students was 84% and 86% by the parents. The female students ranked five questions above 80% while the parents ranked four above 80% as follows:

Question #, summary	Students	Parents
1. Understand your strengths and weaknesses	85%	88%
3. Comfortable with change	88%	N/A
4. Motivated by meeting standards of excellence	87%	88%
7. Enjoy helping others develop their skills	85%	82%
9. Kind of person other people want on a team	87%	88%

The female students ranked three questions below 60% while the parents ranked two below 60% as follows:

Question #, summary	Students	Parents
2. Can be depended upon to take care of every detail	52%	52%
5. Optimistic when things go wrong	57%	68%
8. Find “win-win” solutions in negotiations and conflicts	N/A	63%
10. Generally persuasive	43%	60%

Undergraduate female students were in close agreement with the parents as the overall average percentage matched (parents and students give same response) was once again high (75%). Students and parents matched (both answered either yes or no) most often (80% or greater) to the following questions:

Question #, summary	Matched
1. Understand your strengths and weaknesses	80%
4. Satisfaction with meeting own standards of excellence	85%
7. Enjoy helping others	82%
9. Kind of person other people want on a team	88%
10. Generally persuasive	83%



The number of undergraduate males that responded is small (8), thus this should be considered in evaluating the results. It is interesting to note that all the male students responded Yes to four the questions while the parents responded “Yes” to five of the questions. None of the male students’ responses were below 60% and the parents had only one-Q. 2 (dependability at 50%). Undergraduate male students were in close agreement with the parents as the overall average percentage matched (parents and students give same response) was once again high (78%). Students and parents matched (both answered either yes or no) most often (80% or greater) to the following questions:

Question #, summary	Matched
3. Comfortable with change and open to new ideas	80%
4. Motivated by meeting standards of excellence	100%
7. Enjoy helping others	100%
9. Kind of person other people want on a team	88%

#### *Graduate Gender*

Both the graduate women and their parents ranked the female students’ EQ considerably lower than their male colleagues. The overall average for the female students was 69% by the students and 65% by the parents while the overall average for the male students was 84% by the students and 80% by the parents. Both the student and parent overall averages were the lowest for any segment of our analysis. The female students ranked three questions above 80% while the parents ranked only two questions above 80% as follows:

Question #, summary	Students	Parents
1. Understand your strengths and weaknesses	83%	N/A
4. Satisfaction with meeting own standards of excellence	87%	87%
5. Optimistic when things go wrong	87%	N/A
9. Kind of person other people want on a team	N/A	80%

The female students Yes% and parents Yes% was equal to or below 60% for the following five questions respectively:

Question #, summary	Students	Parents
2. Can be depended upon to take care of every detail	47%	40%
3. Comfortable with change and open to new ideas	N/A	63%
6. See things from another person’s point of view	60%	67%
7. Enjoy helping others develop skills	63%	57%
8. Find “win-win” solutions in negotiations and conflicts	67%	47%
10. Usually persuasive	50%	60%

While the EQ rankings for female graduate students were lower, graduate female students were in close agreement with the parents as the overall average percentage matched (parents and students give same response) was once again high (76%). Students and parents matched (both answered either yes or no) most often (80% or greater) to the following questions:

Question #, summary	Matched
4. Satisfaction with meeting own standards of excellence	80%
5. Optimistic when things go wrong	90%
8. Find “win-win” solutions in negotiations and conflicts	80%
9. Kind of person other people want on a team	90%
10. Generally persuasive	83%

Both the male graduate students and parents Yes% was above 80% for six of the ten questions as follows:

Question #, summary	Students	Parents
1. Understand your strengths and weaknesses	88%	94%
3. Comfortable with change and open to new ideas	100%	94%
4. Satisfaction with meeting own standards of excellence	94%	88%
5. Stay optimistic when things go wrong	94%	94%
9. Kind of person other people want on a team	81%	94%
10. Generally persuasive	88%	88%

The graduate male students YES % was NOT below 60% for any question while the parents had only one question (10-persuasvie) at 44%.

The graduate male students were in very close agreement with the parents as the overall average percentage matched (parents and students give same response) was very high (84%). Students and parents matched (both answered either yes or no) most often (80% or greater) for eight of the ten questions. The only two questions below the 80% were question 2 (dependability for every detail) and question 8, the ability to find “win-win” solutions in negotiations and conflicts.

#### Research Question 6

Our final research question explores the differences in Chinese accounting students based on the presence of siblings (none or one-or-more).

##### *Undergraduate Siblings*

For the undergraduate students with **no siblings** we found a high degree of EQ as the students had an overall average of 78% while the parents had an overall average of 80%. The most highly ranked (>80%) questions for both the students and parents were:

Question #, summary	Students	Parents
1. Understand both your strengths and weaknesses	97%	87%
3. Comfortable with change and open to new ideas	92%	82%
4. Satisfaction with meeting own standards of excellence	87%	92%
7. Enjoy helping others develop skills	87%	89%
9. Kind of person other people want on a team	87%	87%

The students ranked three questions (Q. 5-optimistic when things go wrong; Q. 6-see another’s viewpoint and Q. 10-persuasvie) below 70% while the parents only ranked one question (Q. 2-dependability for details) below 70%. The students were in close agreement with the parents as the overall average percentage matched (parents and students give same response) was once again high (76%). They matched (both answered either yes or no) most often (80% or greater) to the following questions:

Question #, summary	Matched
1. Understand strengths and weaknesses	84%
4. Satisfaction with meeting own standards of excellence	89%
7. Enjoy helping others develop skills	87%
9. Kind of person other people want on a team	89%

For the undergraduate students with **one or more siblings** we found a strong degree, although not as high as those students with no siblings, of EQ as the students had an overall average of 70% while the parents had an overall average of 73%. Both students and parents ranked highly (>80%) the following six questions:

Question #, summary	Students	Parents
1. Understand your strengths and weaknesses	N/A	83%
3. Comfortable with change and open to new ideas	83%	80%
4. Satisfaction with meeting standards of excellence	90%	87%
6. See things from another person's point of view	87%	80%
7. Enjoy helping others	87%	N/A
9. Kind of person other people want on a team	90%	90%

The undergraduate students had three questions (2, 5, 10) with a YES % below 60% while the parents had two (2, 8) questions. The overall average percentage matched (parents and students give same response) was once again high (75%). Students and parents matched (both answered either yes or no) most often (80% or greater) to the following questions:

Question #, summary	Matched
4. Satisfaction with meeting own standards of excellence	83%
6. See another person's point of view	80%
7. Enjoy helping others	83%
9. Kind of person other people want on a team	80%

### *Graduate Siblings*

For the graduate students with **no siblings** we found a moderate degree of EQ as the students had an overall average of 71% while the parents had an overall average of 67%. The most highly ranked (>80%) questions for both the students and parents were:

Question #, summary	Students	Parents
1. Understand both your strengths and weaknesses	N/A	82%
4. Motivated by meeting standards of excellence	88%	82%
5. Optimistic when things go wrong	82%	N/A
9. Kind of person other people want on a team	N/A	82%

The students ranked two questions (Q. 2-dependability for details, Q. 8-find win-win solutions in negotiations and conflicts) below 60% while the parents ranked three questions (Q. 2-dependability for details, Q. 6-see another person's point of view, Q. 7-helping others develop skills) below 60%. The students were in close agreement with the parents as the overall average percentage matched (parents and students give same response) was once again high (80%). They matched (both answered either yes or no) most often (80% or greater) to the following questions:

Question #, summary	Matched
1. Understand your strengths and weaknesses	82%
4. Satisfaction with meeting own standards of excellence	82%
5. Optimistic when things go wrong	82%
7. Enjoy helping others develop skills	82%
9. Kind of person other people want on a team	89%
10. Persuasive	94%

For the graduate students with **one or more siblings** we found a stronger degree of EQ as compared to those students with no siblings as the students had an overall average of 79% while the parents had an overall average of 75%. Both students and parents ranked highly (>80%) the following questions:

Question #, summary	Students	Parents
1. Understand your strengths and weaknesses	90%	90%
3. Comfortable with change and open to new ideas	85%	N/A
4. Motivated by meeting standards of excellence	90%	85%
5. Optimistic when things go wrong	90%	90%
7. Enjoy helping others develop skills	80%	N/A
9. Kind of person other people want on a team	90%	90%

The graduate students had only one question (2) ranked below 60% while the parents had two (2 and 8). The overall average percentage matched (parents and students give same response) was once again high (82%). Students and parents matched (both answered either yes or no) most often (80% or greater) to the following questions:

Question #, summary	Matched
1. Understand your strengths and weaknesses	80%
3. Comfortable with change and open to new ideas	80%
4. Motivated by meeting standards of excellence	85%
5. Optimistic when things go wrong	100%
7. Enjoy helping others	83%
9. Kind of person other people want on a team	100%

Table 7 (Undergraduate and Graduate Percentage of Yes Responses) provides a summary of the Yes responses by overall score, gender and siblings)

**Table 7.** Undergraduate and Graduate Percentage of Yes Responses

	Undergraduate		Graduate	
	Students	Parents	Students	Parents
Overall	75	77	74	70
Female	74	76	69	65
Male	86	78	84	80
No sibling	78	80	71	67
More than one sibling	70	73	79	75

## CONCLUSIONS

### External EQ measurement implications

The data suggests that the EQ of Chinese accounting students is relatively high. Further, the perceptions of the parent and the student were compared to determine the EQ score. Only the perceptions of the parents were significant in this determination. This suggests that someone close to an individual may have a better understanding on the EQ abilities of the individual than even the individual. This finding is consistent with Goleman's (1998) comment that an individual is not always the best judge of his or her own strengths or weaknesses. Goleman further notes that the use of multiple sources should be considered in evaluation EI. Our findings are consistent with this observation. Human resource managers would be wise to consider this in their own interactions throughout an organization, as well as when assessing the abilities of individuals and units formed within an organization. When attempting to understand the ability and efficacy of individuals within an organization, it is likely that managers who have worked closely with employees for long periods of time may provide a better understanding of EQ than any other source. As a result, organizations might consider periodic reviews that separately measure EQ of the employee from the perspective of

several long-time managers, close to the employee. Employers would be well-served to consider fine-tuning the development of their EQ with managers that interact with these employees frequently.

Likewise, educators, might consult their department chair, other administrators, committee members, students, and close friends to better improve their understanding of their own EQ. If educators are going to enhance the EI of students, then consideration of the types of class activities as well as the input from a variety of sources will also need to be considered. Researchers have much to ponder. If multiple views provide a more robust assessment of EQ as compared to a single assessment by the individual, future research should focus on the use of multiple courses. Much of the current EQ research tends to focus on EQ trait (as measured from the point-of-view of the individual) and ability (as measured externally through performance) levels.

### **Exploratory EQ implications**

The exploratory data that shows there may be a flaw in the ability to be detail-oriented. This suggests that Chinese accountants may benefit from project management training and use. Educators might consider including project-based assignments with increased weighting given to designing the project specifications and deliverables timetables. By developing strong management skills in school, educators may prove to be the best resource in warding off a potential future problem for the accounting community. Researchers should consider exploring the detail-oriented question further, to see if validity can be established, as well as which types of detail-oriented activities might be problematic. Likewise, because the parent view of EQ determined the EQ score in our sample, further research regarding which types of external EQ views might ultimately predict EQ would be useful in extending research in this area. Employers may consider that the additional training may pay off with regards to project management for its Chinese accounting staff.

Further, as Chinese society continues to change, it appears likely that EQ will continue to improve. Many Chinese may have grown up in a society where pushback was disrespectful, dominated by concepts of benevolence authority and loyalty to superiors (Li and Madsen, 2011). However, as EQ increases, the ability to handle conflict increases (Smith et al., 2008). Accordingly, as the younger generation feels more comfortable challenging authoritative decisions, concerns regarding the expectation gap in Chinese auditing (Lin and Chen, 2004) should diminish. Our sample suggests that traits serving U.S. Millennials well, the ability to work well on teams and adapt, are also permeating the Chinese accounting community of students. Firms would be well advised to adapt an open and flexible workspace environment. Further, managers should encourage multiple forms or feedback encouraging alternative points of view in audit engagements. Educators, may think about implementing team-based learning exercises in the classroom to foster these skills. More research is needed to determine whether differences in EQ exist which align with generational changes in China.

Lastly, given the unique policies regarding siblings within China, further exploration should be done with regards to gender and the presence of siblings. Our sample is not large enough to be determinative. However, should an increase in the strength of EQ for those with siblings hold, policymakers would be wise to consider a further lightening of the two-child policy that currently exists if the government wishes to promote a society with the most optimal outcomes. Additionally, because female participation in Chinese accounting appears to be on the rise, educators and practitioners alike would be wise to consider adapting the classroom and workplace environment to be encouraging. Researchers should consider exploring whether the influx of this new gender of workers influences the behavior of policies and organizations over time.

### **Limitations**

This study has four inherent limitations. First, The Chinese accounting students that participated in this study may not be representative of all accounting majors in China. Second, the sample was not randomly selected. All of student participants were from the same institution, which is a large public university in China. Third, while similar to other EQ research, the use of a self-assessment approach is subject to reporting bias. Fourth, since the parents returned their completed surveys to the students, we cannot guarantee that the students did not change some of their parents' answers; however, the results suggest that probably did not occur.

## Contributions

Our study contributes to the accounting literature in three distinct ways. First, our study focuses only on Chinese accounting students at both the undergraduate and graduate levels. Secondly, we compare student and parent answers to the questions regarding the emotional intelligence of the student. This combines a self-report (student) and the other-report method (parent) to measure the emotional intelligence of Chinese business students. We are not aware of any other study that has used an external view of an individual's EQ. Given the significance of our findings related to this external view, it is important that additional research investigates external views so that theory and practice might more accurately reflect EQ measurement. This is important for accounting educators as well since accounting programs, particularly at the Master's level, have experienced increased enrollments of Chinese students. Third, although applying its measurement increased the rigor of our study, we used a survey instrument shortened from that used in prior research.

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**APPENDIX 1**

**Emotional Intelligence Questionnaire**

For each question, indicate “yes” or “no” as it describes **you**.

- \_\_\_\_\_ 1. Do you understand both your strengths and your weaknesses?
- \_\_\_\_\_ 2. Can you be depended on to take care of every detail?
- \_\_\_\_\_ 3. Are you comfortable with change and open to new ideas?
- \_\_\_\_\_ 4. Are you motivated by the satisfaction of meeting your own standards of excellence?
- \_\_\_\_\_ 5. Do you stay optimistic when things go wrong?
- \_\_\_\_\_ 6. Can you see things from another person’s point of view and sense what matters most to him or her?
- \_\_\_\_\_ 7. Do you enjoy helping others develop their skills?
- \_\_\_\_\_ 8. Are you able to find “win-win” solutions in negotiations and conflicts?
- \_\_\_\_\_ 9. Are you the kind of person other people want on a team?
- \_\_\_\_\_ 10. Are you usually persuasive?

**Demographic Information:**

Gender: Female \_\_\_\_\_ Male \_\_\_\_\_

How many brothers and sisters do you have? \_\_\_\_\_