

Emotional Intelligence: Comparative Analysis of Accounting and Non-Accounting Business Majors at Two Universities

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Success in accounting has long been associated with completing technical tasks as opposed to cultivating relationships. In 1999, the AICPA Core Competency Framework was adopted and expanded professional competencies to include not only functional competencies but personal and broad-based business competencies. Personal competencies include intrapersonal and interpersonal skills, comprising a range of behaviors collectively grouped as emotional intelligence.

This study examines the emotional intelligence (“EI”) of 609 business school students at 2 different universities (University A and B), using TTI’s Emotional Quotient (EQ) inventory report. The groups were segregated into accounting and non-accounting groups and comparative t-tests were conducted. The results were significant, confirming our hypotheses that the EI of accounting students at universities A and B, separately and combined, were lower than the EI scores of non-accounting business majors.

Introduction

Traditionally, accounting programs have taken the view that cognitive skills (i.e., technical accounting knowledge) are the most important attributes for accounting graduates to acquire and achieve success throughout their professional accounting careers. In the late 1980s, the professional paradigm shifted; stakeholders began to exert significant pressure for changes in accounting education to emphasize other skills and attributes such as interpersonal/relationship-building (soft skills).

(American Accounting Association, 1986; Kullberg, et al.,1989; Accounting Education Change Commission,1990)

Over time, a broad set of skill-based competencies has begun to develop out of this mandate. In 1998, the American Institute of Certified Public Accountants (AICPA) launched the AICPA Vision Project (AICPA, 1998). Out of this process, the AICPA developed the Core Competencies Framework (AICPA, 1999) in concert with academic partners. This framework represents a tall order for entry-level core competencies and professional success in accounting - a broad range of functional, broad-business, and personal competencies still intact today. Technical competencies most closely align with the task-oriented skills and value contributed by accounting professionals, such as decision modeling, risk analysis, measurement, reporting, and research. Broad business competencies relate to the context in which accounting professionals perform their services such as strategic/critical thinking, industry/sector and international/global sector, resource management, legal/regulatory perspective, and marketing/client focus. Personal competencies, most relevant to this paper, include one's behaviors, attitudes, and professional demeanor, as well as problem-solving and decision-making, interaction, leadership, communication, and project management. Emotional intelligence is a pivotal component of the AICPA Core Competency Framework (1999) because personal competencies include behaviors and attributes that control and regulate one's emotions to act in appropriate ways in the professional workplace.

Despite calls by many constituencies to change accounting education to incorporate more personal competencies (soft skills like emotional intelligence), academia has been slow to respond. McPhail (2004) observed that accounting educators had not significantly assisted in the development of emotional intelligence among accounting students:

“...All accounting and business problems could be construed as being resolved on arriving at a particular emotional state. However, while accounting education generally provides students with help in exploring the analytical and perhaps even the critical elements of business decisions, it fails to develop the kind of emotional competencies that would enable students to engage in a more emotional way with these problems” (p. 634)

Salovey and Mayer's (1990) study of social (non-cognitive) intelligence presented a framework for emotional intelligence (EI), which was based on the ability to regulate one's emotions and accurately monitor others' emotions. The authors defined EI as “a form of social intelligence that involves the ability to monitor one's own and other's feelings and emotions, to discriminate among them, and to use this information to guide one's thinking and action” (p185). In a previous study, Goleman (1995) examined the relationship between traditional cognitive IQ tests and success in the workplace, finding that IQ by itself was not a good predictor of job performance. Goleman found that EI is a more important determinant of management success (including accounting professionals) than technical expertise or cognitive ability. Cherniss and Adler (2000) found that EI was critical for effective work performance across several business-related fields.

Likewise, several studies indicate a positive correlation between EI and academic success among college students. Lam and Kirby (2002) found that EI accounts for increases in individual cognitive-based performance above the level attributed to general intelligence in three of the four emotional intelligence subscales: overall EI, perceiving emotions, and regulating emotions. Burgess-Wilkerson et. al. (2012) analyzed EI in an academic setting and found that EI scores can improve as a result of academic interventions. In addition, research indicates that millennials have been coached most of their lives and are very amenable to coaching as a workforce readiness strategy at the collegiate level (Wright, 2015).

In this study, we conduct a comparative analysis of EI among accounting and non-accounting business majors at two four-year universities in the United States. This research adds to the current

literature by evaluating the emotional intelligence of accounting and non-accounting business students using the TTI Inventory, a validated instrument for which results have not been previously reported. To address the concern that student data may be weak and lack external validity, the study used two different universities. We begin with a brief review of the literature regarding EI and its application to accounting. This is followed by a discussion of the design and results of the study. We conclude with a summary and discussion, including suggestions for future research.

Literature Review

Emotional Intelligence

Emotional intelligence (EI) is a construct that involves the awareness and expression of emotions experienced by oneself and others, as well as the ability to understand and regulate such emotions. Thorndike and Stein (1937) first reported the concept of “social intelligence” as the ability to understand and manage people to act wisely in human relations. He did not believe people were born socially intelligent. Wechsler (1940) fought for the addition of “non-intellective aspects” as a measure of general intelligence. Wechsler believed that factors other than intellectual ability are involved in intelligent behavior. His philosophy was that intelligence is the global capacity to act purposefully and deal with one’s environment. Likewise, Leeper (1948) purported that “emotional thought” should be considered when reviewing the concept of “logical thought”. He believed that “emotional thought” was a part of “logical thought” and emotional processes of all sorts are organized in their influence and should be studied as an aspect of the motivation of higher animals. However, it was not until the 1980s that the current concepts related to emotional intelligence started to emerge.

Gardner (1983) shared a theory of multiple intelligences that encouraged researchers to step outside the notion that human beings are confined to a singular or plural view of intelligence, observing that higher education primarily emphasized language intelligence and logical-mathematical intelligence. He concluded that five other types of intelligence were equally important to collective human intelligence and could be grouped as interpersonal and intrapersonal intelligence. Interpersonal intelligence focuses on external events and involves the recognition and evaluation of feelings in others. Intrapersonal intelligence, on the other hand, focuses on the self and one’s ability to recognize and evaluate his or her own feelings.

Within these multiple levels of intelligence, a movement evolved that expanded interpersonal and intrapersonal intelligence. Salovey and Mayer (1990) coined the term “emotional quotient” and later defined it as a type of social intelligence that involves the ability to monitor one’s own and others’ emotions, discriminate among them, and use that information to guide one’s thinking and actions. Both intrapersonal and interpersonal intelligence are theorized to be a large portion of what Mayer et al (2000) define as emotional intelligence (EI).

Bar-On (2005) argued that the multiplicity of definitions from Gardner’s approach added layers of confusion and complexity as to the best approach, definition, and measure of emotional and social intelligence. As a result, some researchers (Goleman, 1998; Mayer & Salovey, 1997) named this construct “Emotional Intelligence” while Bar-On (1997) chose the term “emotional and social intelligence” thereby formalizing the concept of Emotional-Social Intelligence (ESI) in 2005. For this study, we use the term emotional intelligence (EI) as defined by Salovey and Mayer (1997), and includes the ability to understand and regulate one’s emotions and the emotions of others.

Emotional Intelligence and Accounting

Goleman (1995) argued early on that EI was capable of being taught in the same way as other traditional cognitive intelligence skills. In 2002, Goleman focused his attention on accounting and examined the impact of EI attributes (self-management and social skills) on the ability of partners to

add profitability in a large public accounting firm. Goleman observed that partners with strong social skills added 100 percent more than those with only self-management skills and that partners who had significant self-management skills contributed 78 percent more in incremental profits than partners who did not have such skills. The theme emerged that EI was related to professional success in accounting.

Likewise, Goleman et al. (2002) found that partners in a large public accounting firm achieved a 390 percent incremental annual profit when strong self-management and social skills existed. Akers and Porter (2003) further validated what Goleman had observed earlier: professional accountants performed better if self-awareness, self-regulation, motivation, empathy, and social skills were developed. Later studies followed this same line of research: interpersonal and communication skills were significant in partner promotions (Blanthorne et. al., 2005); accountants must understand emotions and be capable of working with individuals from all walks of life (Jones & Sin, 2003); intrapersonal/communication skills are valued by accounting stakeholders (Ashiabor et. al., 2006); employers value EI among accounting professionals (Manna et. al, 2009); accounting majors with the ability to connect their emotions to solve problems and manage stressful tasks do better in job interviews (Chia, 2005); and accountants need a combination of EI and generic skills (Daff et. al, 2012).

Few comparative EI studies of accounting and non-accounting majors exist. Bay and McKeage (2006) conducted a comparative study of EI among 47 accounting and 54 marketing students in two junior-level courses using the Mayer-Salovey-Caruso Emotional Intelligence Test (MSCEIT) (Mayer et. al., 2002). The MSCEIT is an ability-based test designed to measure the four scales of EI. The results revealed that the accounting students and marketing students scored 93.7 and 86.3, respectively, on aggregate EI. Although accounting students performed better, scores of 90 -100 were perceived as low average scores for EI under the MSCEIT test guidelines meaning both groups performed poorly.

Esmond-Kiger et. al. (2006) evaluated accounting versus non-business accounting students in one university setting, using the Weisinger emotional intelligence instrument. The Weisinger instrument is modeled after Salovey and Mayer's theoretical building blocks of emotional intelligence. Of the 460 students that participated in the study, 281 were identified as accounting majors. The study found that the EI scores of accounting students were significantly lower than their non-business counterparts even though their GPAs were higher.

Cook, et. al. (2011), on the other hand, evaluated the EI of 430 students representing a broader cross-section of first- and fourth-year accounting and liberal arts students at three different universities (US, Canada, South Africa). The MSCEIT and Levenson's Self-Report Psychopathy (LSRP) - III instruments were used. Levenson Self-Report Psychopathy Scale is a test of sociopathy. Psychopathy is a personality disorder characterized by a lack of empathy for others. The measure consists of two scales: primary psychopathy (psychopathic emotional affect) and secondary psychopathy (psychopathic lifestyle). The test consists of twenty-six statements that could apply to the individual. The findings revealed that the average EI score of fourth-year students (seniors) did not exceed that of the first-year students (freshmen) and the EI levels for both cohort groups were less than average. No evidence existed that a university education increased the level of EI in students, implying a student is not guaranteed to be more emotionally mature upon graduation regardless of the field of study. Similar findings showed no increase in EI scores from the first- to fourth-year liberal arts majors and accounting majors.

Purpose of the Study

The purpose of this study is to conduct a comparative analysis of emotional intelligence among accounting and non-accounting students at two universities with contrasting business programs, missions, and visions, as well as populations. Of interest is the extent to which the emotional

intelligence test scores will vary among accounting and non-accounting business majors from these universities, identified as University A and University B. The TTI Emotional Quotient (TEI), a validated EI instrument, is used as the measurement tool.

We predict that business students majoring in accounting will exhibit lower aggregate EI scores than non-accounting business majors. A limitation of the study existed in selecting a target population at a single institution that may have low or negligible external validity due to sample size and representation. To address this issue, we extended our research to include accounting and non-accounting business majors at two different four-year institutions.

We predict that business students majoring in accounting will score lower in EI than other non-accounting business students, and these results will be true at University A, University B, and in total. Therefore, this study's hypotheses are set forth as follows:

- H1a Aggregate EI test scores among accounting major students at University A will be lower than EI test scores for other non-accounting business students.
- H1b Aggregate EI test scores among accounting major students at University B will be lower than EI test scores for other non-accounting business students.
- H1c Aggregate EI test scores combined, for both universities A and B, will be lower than EI test scores for other non-accounting business students.

Design

Participants

The research population consists of 609 students at two four-year institutions: University A and B. Both universities are in the United States and are accredited by the Association to Advance Collegiate Schools of Business (AACSB).

University A is a public, coeducational, liberal arts university in the Southeast and is recognized by a national foundation as a university that "encourages character development." The values of service, excellence, diversity, community, and leadership have shaped University A's successes and supported its development. There are 42 undergraduate and 26 graduate degree programs available to over 6,000 students. Business school students major in business administration, with concentrations available in accounting, economics, finance, international business, marketing, management, and computer science. A liberal arts core is the foundation for all degree programs. The business school has approximately 1,000 undergraduate students of which approximately 200 are declared accounting majors. There is a 14:1 student-to-faculty ratio, an average size of 24 for undergraduate lecture classes, and all classes are taught by faculty. 75% of full-time faculty hold the highest degree in their field.

University B is a private Jesuit university in the Midwest. The Jesuits' shared goal is to provide an excellent education that develops competent, compassionate, and committed leaders through a value-centered education. Together, Jesuits and professors embrace the contributions of other religious and ethical traditions because they complement the Catholic intellectual tradition of social thought and service. The University is about half the size of University A, serving approximately 3,000 students on its campus but offering 50 undergraduate and graduate programs. The business school has approximately 375 undergraduate students of which 100 are declared accounting majors. Business school students major in business administration, with concentrations available in accounting, economics, finance, international business, marketing, and management. A liberal arts core is the foundation for all degree programs. University B has a 12:1 student-to-faculty ratio, an average size of

24 for undergraduate lecture classes, and all classes are taught by faculty. 92% of full-time faculty hold the highest degree in their field.

TTI's Emotional Quotient (TTI)

The TTI Emotional Quotient assessment is based upon a multidimensional perspective of emotional intelligence, developed by TTI Success Insights company. The emotional intelligence item bank is based upon the Goleman (1995) model of emotional intelligence. The TTI assessment provides an overall Emotional Intelligence Quotient (EQ) score, an Intrapersonal Intelligence score, an Interpersonal Intelligence score, scores on five components of EQ, and five personality factors. The TTI has 57 questions and requires approximately 10 minutes for the completion of the online self-assessment. It has two components and five subcomponents. The questions use a five-point Likert scale. The first component, *interpersonal*, includes self-awareness, self-regulation, and motivation. The second component, *intrapersonal*, includes social skills and empathy. The five subcomponents are combined into a total score. Table 1 displays the components, subcomponents, and definitions for the TTI.

Table 1 - Components, Subcomponents, and Definitions – TTI Emotional Quotient Instrument

Components	Subcomponents	Definition
Total Score		A general indication of a respondent's level of emotional intelligence. Includes all five subcomponents.
Intrapersonal		The ability to understand yourself, form an accurate concept of yourself, and apply that concept to operate effectively.
	<i>Self-Awareness</i>	<i>The ability to recognize and understand your moods, emotions, and drives, as well as their effect on others.</i>
	<i>Self-Regulation</i>	<i>The ability to control or re-direct disruptive impulses and moods and the propensity to suspend judgment and think before acting.</i>
	<i>Motivation</i>	<i>A passion to work for reasons that go beyond money and status and a propensity to pursue goals with energy and persistence.</i>
Interpersonal		The ability to identify and understand how to effectively relate to, work with and motivate others. This is made up of two key competencies:
	<i>Social Skills</i>	<i>Proficiency in managing relationships and building networks.</i>
	<i>Empathy</i>	<i>The ability to understand the emotional makeup of other people.</i>

Respondents rate each item using a Likert scale with the options: "Very Inaccurate, Somewhat Accurate, Neither Accurate nor Inaccurate, Somewhat Accurate, and Very Accurate". There are 31

reverse-scored items on the instrument. The TTI Emotional Quotient is normed based upon the standard bell curve resulting in 16% low scores, 68% average scores, and 16% high scores (EQ Mentor, 2008).

Reliability and Validity

The Alpha coefficient provides information about the internal consistency of the scales and test-retest reliability is used to provide information about the stability of the instrument. All reliability estimates exceeded the minimally acceptable level of 0.7 which is similar to other EI assessments. The item bank was developed by two Master’s level psychologists. Eight subject matter experts reviewed the items for reliability to targeted constructs and pilot tested the instrument on 100 individuals for face validity information resulting in additional items, revisions of some items, and dropping a few items. Further reliability and item analyses were conducted resulting in two additional revisions (EQ Mentor, 2008). Table 2 shows the reliability measures and the descriptive statistics of the TTI Inventory used in this study. All TTI scores and subscores are standardized on a 0 to 10 scale with an assigned mean of 7.5.

Table 2 - Reliability and Descriptive Statistics of the TTI Emotional Quotient Instrument

Component	# Items	Mean	Min	Max	SD	Test-Retest	Alpha
Self-Awareness	10 items	7.7	3.2	10.0	.94	.880	.738
Self-Regulation	12 items	6.5	1.0	10.0	2.77	.789	.792
Motivation	12 items	7.9	3.1	10.0	3.04	.916	.767
Empathy	12 items	7.6	3.3	10.0	2.90	.903	.764
Social Skills	11 items	7.5	3.4	10.0	1.33	.952	.817
Total EQ	57 items	7.3	3.6	9.5	0.94	.967	.926
<i>Intrapersonal EQ</i>	<i>34 items</i>	<i>7.3</i>	<i>3.6</i>	<i>10.0</i>	<i>1.03</i>	<i>.948</i>	<i>.885</i>
<i>Interpersonal EQ</i>	<i>23 items</i>	<i>7.5</i>	<i>3.6</i>	<i>9.9</i>	<i>1.10</i>	<i>.901</i>	<i>.868</i>

Data Collection and Analysis

The EQ scores of 609 junior and graduate students were collected from University A and University B students in the College of Business from 2010 to 2015, which included 512 University A students and 97 University B students. The median age of the junior students was 21 and that of the graduate students was 23. Of the 512 participating business school students from University A, 140 (approximately 28%) were declared accounting majors. Of the 97 participating business school students from University B, 35 (approximately 36%) were declared accounting majors. The TTI was administered to students early in the semester in one of their core business courses at both universities, identifying the declared major of each student. IRB protocol was followed at both institutions and each student signed informed consent documents. We gathered the aggregate EQ score of all students who participated in the study. We segregated the student EQ data into two groups: University A and University B. We performed an independent samples t-test on each group. We then aggregated all the data and performed an independent samples t-test on the combined groups.

Results

The results appear in Table 3. At University A, the mean EI score for accounting majors and non-accounting business majors was 7.20 and 7.41, respectively. The t-statistic of -2.20 is statistically significant, supporting H1a. At University B, the mean EI score for accounting majors and non-accounting business majors was 6.47 and 7.70, respectively. The t-statistic of -12.33 is statistically significant, supporting H1b. The combined results for both universities showed a mean EI score for accounting majors and non-accounting business majors of 7.05 and 7.47, respectively. The t-statistic of -4.97 is statistically significant, supporting H1c. In sum, our results support all three hypotheses that accounting majors have lower EI scores than non-accounting business students.

Table 3 - Difference of Means for Accounting Majors vs. Non-Accounting Business Majors

Item	Accounting Major Mean (n)	Non-Accounting Business Major Mean (n)	t	Significance
University A	7.20 (140)	7.41 (372)	-2.20	.048
University B	6.47 (35)	7.70 (62)	-12.33	.000
Total	7.05 (175)	7.47 (434)	-4.97	.000

Discussion

This study compared the emotional intelligence (“EI”) of accounting and non-accounting business majors at two different four-year institutions in the United States, using the TTI Emotional Quotient (TTI) inventory report for which results have not previously been reported. The results indicate that the EI scores among accounting majors at both universities, separately and combined, were statistically lower than their non-accounting business major peers. The results, using the TTI inventory report, are consistent with previously published results using different validated EI instruments. Bay and McKeage (2006) reported an exception, using the MSCEIT instrument. While the reported EI scores of accounting students were somewhat higher as compared to marketing students in their study, the score was still considered low on the instrument’s scale.

The findings of the collective research strongly suggest that accounting students have lower EI than their non-accounting counterparts, regardless of the instrument used, the mix of students evaluated, or the university settings. Given the premise in this paper that EI is a predictor of future professional success in accounting, the findings suggest accounting students will be ill-prepared for the workforce without the acquisition of EI skills in academic careers. This is especially a concern with millennials. Millennials are now the largest population in the workforce. By 2030, 77 million will make up 75% of the workforce; however, millennials are said to have two lives. They are becoming hyper-socialized online (second life) but increasingly alienated in their real lives (IRL) meaning they will be less likely to develop interpersonal skills and abilities. Research indicates they most likely will go deeper into interactive media, spending less time with face-to-face interactions (Anderson & Rainie, 2012).

To develop professionally ready graduates who will be effective employees and leaders, students must be prepared to learn a variety of emotional intelligence skills including how to sense, understand, and effectively apply the power and acumen of their emotions and the emotions of others

to facilitate high levels of collaboration and productivity for their future employers. Based on feedback from companies who hire accounting majors (O'Connor et al., 2013), the university has a responsibility to provide students not only with a strong foundation in the major functional areas of accounting but also in professional readiness; emotional intelligence is a major component of this professional readiness. If colleges and universities can incorporate emotional training into their accounting curriculum, employers believe these students' emotional intelligence will continue to improve, and they will be more professionally ready for working and succeeding in the accounting field.

According to Wilkerson et. al (2013), various business schools are embracing emotional intelligence as part of a program requirement either as part of an integrated curriculum or as a program activity. In one instance, emotional intelligence theory was infused into a school's business communication curriculum as a strategy for developing interpersonal and intrapersonal communications more effectively (Myers & Tucker, 2005). Vandervoort (2006) advocated improving student emotional intelligence because those with higher self-knowledge tend to make better career choices, have fewer behavioral/emotional problems, and have higher scores on standardized achievement tests. Some colleges view emotional intelligence as a vital part of academic life, particularly in the Colleges of Business Administration (CBA). At a private Jesuit university in the midwest, two semesters of professional readiness with an emphasis on developing emotional intelligence are required of all students in the AACSB business school (Lampe, 2017). At this same school, the Magis Leaders Program was designed to provide emotional intelligence training to accounting majors.

According to Milton Friedman (2009), "The power to do good is also the power to harm". Being armed with emotional intelligence not only helps people gain an advantage in the workplace, but it can also make them aware of those with whom they deal day to day who may use their EI for nefarious purposes (Bariso, 2016). Burgess-Wilkerson et. al. (2012) analyzed EI in an academic setting and found that EI scores can improve as a result of academic interventions. In addition, research indicates that millennials have been coached most of their lives and are very amenable to coaching as a workforce readiness strategy at the collegiate level (Wright, 2015). It is therefore critical for accounting programs to provide resources for EI development either as a self-directed learning component or via the academic curriculum with strategies that include: 1) self-assessment 2) program opportunities for self-development in key areas through coaching and training; and 3) effective follow-up. If planned interventions are part of the required accounting curriculum rather than a business program overall, accounting students can be guided to better see the connection between accounting technical skills (hard skills) and EI skills (soft skills) as essential workforce skills.

Limitations and Future Research Directions

Future research can enhance our knowledge in this area by studying the results of the sub-scale components of the EI instrument of accounting majors in more depth and to identify gender differences. This would help identify trends and patterns in key areas such as empathy, self-awareness, and social skills that might reflect an over-representation among accounting students. This would provide more specific data to improve the EI of accounting students through targeted planned interventions.

Despite the importance of EI to professional success in accounting, college students still view the accounting discipline as more quantitative and less interactive, suggesting personal competencies are not perceived as important to success. According to Maas et. al. (2013), where students self-reported perceptions of accounting in a pre-and post-intervention activity, students frequently stated that accounting was number crunching, bookkeeping, doing taxes, and a desk job. However, after a planned intervention activity in which students learned that accounting indeed involves a great deal of communication and interactions with others, the post-intervention results suggested that these

significant perceived myths were shattered and increased students' interest in accounting. This research shows that false perceptions of workforce readiness skills and attributes for the accounting discipline persist and could be factored into the self-selection process. A possible implication of flawed perceptions is that accounting majors are drawn to accounting because they perceive professional success as more closely tied to quantitative rather than personal competency skills. This might further suggest accounting students with lower EI gravitate toward the major. The issue of flawed perceptions and their impact on self-selection needs much further examination.

This work did not employ a pretest-posttest design to control for possible self-selection bias. However, we also recognize that in virtually all published works related to emotional intelligence research (behavioral research in general), such controls are not administered. Still, not employing such controls is a limitation of our study.

Ongoing research, combined with planned recruitment and interventions educating students regards the realities of the accounting profession early in their academic careers, might increase the eligible pool of accounting majors who have higher EI while training those individuals with low EI. The implications associated with low EI in an increasingly large millennials workforce may be significant. More research should be done in this area.

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