ISSUES IN ACCOUNTING EDUCATION
Vol. 27, No. 3
2012
pp. 627–645

American Accounting Association
DOI: 10.2308/iace-50145

A Comparison of Generic Skills and Emotional Intelligence in Accounting Education

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ABSTRACT: Embedding generic skills such as communication and teamwork in the accounting curriculum continues to attract attention from stakeholders. In parallel, the business world and more recently some faculty, have recognized and explored the need to incorporate *emotional intelligence* (EI) in the curriculum. EI is viewed as a desirable quality as it allows accountants to excel in strategic decision making, teamwork, leadership, and client relations. We contend that in the quest to find the *best* employees, employers have focused on EI, whereas accounting faculty have placed less emphasis on EI skill development and a greater emphasis on generic skills. This paper addresses the need for accountants to have a combination of EI and generic skills. The commonalities and differences between an EI framework and a generic skills framework are identified when the two are juxtaposed. This provides guidance for faculty seeking to develop highly skilled graduates via the development of a range of curriculum resources designed to enhance EI.

Keywords: accounting education; emotional intelligence; generic skills; non-technical skills.

INTRODUCTION

Accountants need to understand emotions as they are constantly working with and interacting with a diverse range of people including clients, fellow employees, goods and service providers, and regulators. Emotional intelligence (EI) encapsulates the ability to organize, recognize, use, and manage emotions and people. It is professed that this is a skill that enables accountants to perform better in a variety of functions including leadership, business growth, team building, and client relations (Cook et al. 2011). Jones and Sin (2003, xiv) articulated the need for accountants to understand emotions when they wrote that accountants need to "be able to deal comfortably with people from all walks of life, to put them at their ease, and to tread the fine line between intrusiveness and concern."

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The authors acknowledge the encouragement and helpful advice from Bill Pasewark (editor), an associate editor, and two anonymous reviewers. They also thank Margaret Lightbody for her helpful comments on an earlier version of the paper.

Published Online: February 2012

Salovey and Mayer (1990) are acknowledged as the first to develop and use the term *emotional intelligence*. Goleman (1998) popularized the concept and went on to refine it in terms of personal and social competence[1] (Goleman et al. 2002). EI is essentially *higher-order* personal competence that includes self-awareness, self-management, leadership, team building, and interpersonal relations. We contend in this paper that generic skills frameworks, while addressing some components of EI, have overlooked significant portions of EI. While support for the need for nontechnical generic skills development in accountants has been extensive, there has also been, to a lesser extent, support to enhance students' EI (Abraham 2006; Myers and Tucker 2005; Jones and Abraham 2009). The impact of EI on workplace performance has been well documented (Kernbach and Schutte 2005; O'Boyle et al. 2011). Meets and Planalp (2002) note that business is the one discipline where links between EI and communication skills are particularly important. Components of EI have been linked to transformational leadership (Palmer et al. 2001). Where higher levels of EI are displayed by service providers, greater satisfaction has been reported by customers (Kernbach and Schutte 2005). Team leaders' EI has been shown to affect team-level emotional competence and performance (Koman and Wolff 2008), and team members' EI has been associated with team harmony (Luca and Tarricone 2001).

There is also evidence that Big 4 accounting firms are increasingly interested in EI skills development to the extent that they now offer EI skills training to their employees (Deloitte 2011). The global chairman of PricewaterhouseCoopers confirms the importance of EI, stating, "Technical and analytical abilities will remain relevant, but emotional intelligence and cultural dexterity will be crucial traits of our future leaders" (PricewaterhouseCoopers 2011). In addition, it is becoming increasingly common for EI skills to be advertised as a required skill in accounting recruitment advertisements (Davey et al. 2010). A major challenge for accounting educators is that a number of studies of accounting students' skill sets have shown they have lower levels of self-reported EI relative to business and other students (Cook et al. 2011; Visser et al. 2011).

Employers have indicated that accounting programs adequately address technical skills, but it is the development of non-technical generic skills that continues to be of concern (Jackling and De Lange 2009). In a study of generic skills of accounting graduates by De Lange et al. (2006), the greatest deficiency was in interpersonal skills. In fact, the study showed graduate perceptions of deficiencies in interpersonal skills development in Australia had not significantly changed in the preceding decade. Employers have observed that mastering a list of generic skills does not necessarily ensure students' capabilities to perform well in future professional situations (Sin and Reid 2005). A study by Scott and Wilson (2002) tracking successful IT graduates also noted that the possession of generic skills, while necessary, was not sufficient for effective professional performance because high levels of EI are equally important. These findings suggest that the focus on generic skills development in the curriculum has not led to the anticipated improvement in overall skills development, and we contend that EI may be the missing ingredient in accounting programs that is required to produce better skilled graduates. In fact, Goleman (1995) highlights EI as the master aptitude that either facilitates or interferes with all other abilities, and Holt and Jones (2005) note EI determines the potential to learn practical skills. By expanding this line of reasoning, we contend that learning generic skills and EI together enables graduates to advance from core competence development to the acquisition of skill development more closely aligned with employer expectations. This will ultimately prepare graduates for the expectations of the unpredictable workplace (Wu 2011; De Villiers 2010). In spite of the importance of EI, research to date in accounting education is sparse regarding the incorporation of EI into the curriculum.

[1] While some authors use the term *competencies*, for consistency the term competence as used by Goleman (1998) and Goleman et al. (2002) is utilized in this paper.

The aim of this paper is to juxtapose an EI framework and a generic skills framework to assist curriculum planners in addressing previously identified gaps in generic skills development. Focus is on the intra- and interpersonal skills components of generic skills, for these have the greatest commonalities with EI. Highlighting of commonalities and differences presents a compelling case for faculty to add EI into their curricula as a means of providing a comprehensive and holistic curriculum.

The remainder of this paper is structured as follows: First, a brief overview of the theoretical development of generic skills and EI is given; this is followed by an overview of the literature on EI and accountants. The two frameworks, EI and generic skills, are then juxtaposed to highlight their commonalities and differences. The paper concludes with a discussion of the implications for accounting education, as well as suggested resources to promote the missing components of EI.

THEORETICAL OVERVIEW

Generic Skills Development

The call to broaden the skill set of accountants from a purely technical skill base gained momentum with the release of the Bedford Committee Report (AAA 1986). This report effectively formalized the notion that future professional accountants should possess a range of skills beyond technical skills, such as interpersonal and critical thinking skills. This recommendation moved the focus of accounting education in many parts of the world to include *generic skills* development into accounting courses and the professional accreditation of accountants. A notable example was the direction taken by the two professional accounting bodies from Australia, together with one from New Zealand, who commissioned the late Professor Bill Birkett in 1993 to develop competency standards for accountants in the two countries. His extensive study culminated in the release of a *skills taxonomy* with two main categories, cognitive and behavioral skills. After reviewing his study and other generic skills literature, Sin and Reid (2005, 16) conclude: "the concept of generic skills in accounting in Australia is well founded on theory and empirical research," however there is a need for guidance in teaching and learning such skills. Birkett's (1993) taxonomy forms the basis of generic skills incorporated into the Australian *Professional Accreditation Guidelines for Higher Education Programs* (ICAA and CPA 2009).

Bennett et al. (1999) describe generic skills lists as "theoretically threadbare," and Barrie (2006, 217), too, laments the lack of a conceptual framework or theoretical underpinning regarding generic skills, which he defines as:

> the skills, knowledge, and abilities of university graduates, beyond disciplinary content knowledge, which are applicable in a range of contexts and are required as the result of completing any undergraduate degree.

A number of approaches are used to conceptualize generic skills. For example, Bennett et al. (1999) prepared a framework for the development of generic skills derived from the analysis of interviews with department heads and staff (from a variety of disciplines), and by observing students' learning skills. The framework provides four management categorizations: self, information, others, and tasks. Barrie (2006) used a phenomenographic approach to explore faculties' concepts of generic graduate attributes, thus meaning unfolds, rather than a mere listing of attributes. Four distinct understandings emerged: precursor, complementary, translation, and enabling. Precursors are abilities that students are presumed to have upon arrival at university (for example, English language or numeracy skills) to which discipline knowledge can be added. Complementary attributes are additional functional abilities and personal skills that are not discipline specific. The use and application of discipline knowledge comes through translation attributes. These attributes are seen as separate from discipline knowledge, but not independent. At the heart of scholarly

learning lies enabling attributes; these have the potential to persist and to support the creation of new knowledge (Barrie 2006, 2004).

In many respects, the broadening of accountants' skill sets to incorporate generic skills was viewed as a panacea to up-skill accountants in order to accommodate the growing demands of business (Howieson 2003). However, some argue that the introduction of generic skills development in the curriculum delivered less than what was anticipated in terms of enhanced graduate attributes for the accounting profession (Albrecht and Sack 2001). Some have suggested that the focus on generic skills, largely initiated by employers, was misguided and only served to discriminate against applicants from the working classes who were deficient in these skills (Jacobs 2003). Others argue that employers' demands of graduates continue to grow unreasonably quickly, however the reality is that employers are in a position to wield significant influence in the generic skills debate as they have the right to hire and fire (Chia 2005). Employers are also often participants in research studies in a range of areas including the generic skills debate (Jackling and De Lange 2009). The focus of this paper is to compare and contrast a generic skills and an EI framework. The ICAA and CPA (2009) guidelines provide a useful starting point in defining generic skills. As mentioned earlier these guidelines draw on the well-respected work of Birkett (1993). Figure 1 illustrates the categorization and sub-elements of generic skills that form the basis of the professional accounting bodies' accreditation guidelines for the accounting curriculum in Australia.

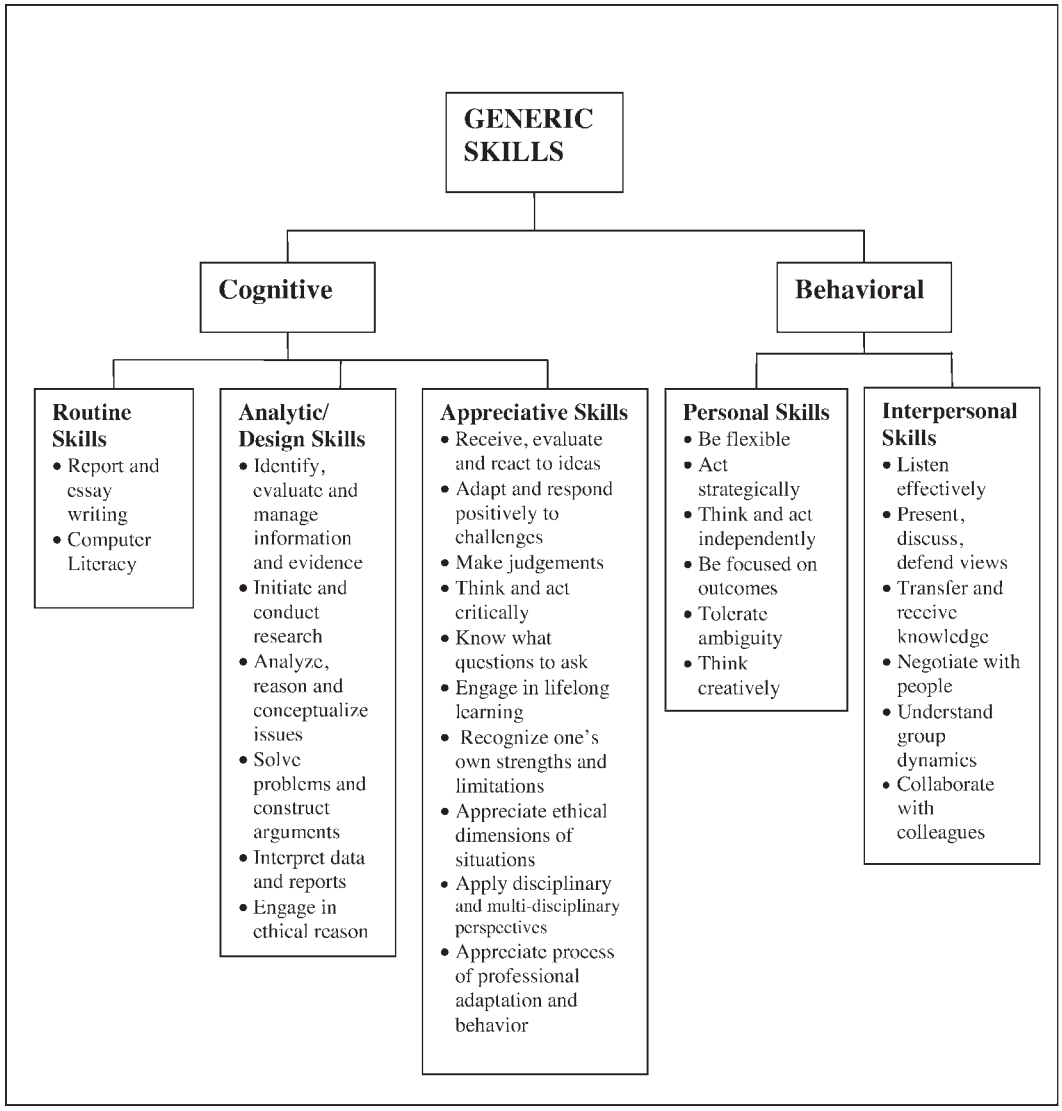
Figure 1 reveals the categorizations of generic skills within the broad domains of *cognitive* and *behavioral* skills. Cognitive skills include routine, analytic/design, and appreciative skills. Within behavioral generic skills, there is a distinction between intrapersonal and interpersonal skills. The terms *personal* and *intrapersonal skills* are often interchanged and involve managing one's self (Sin et al. 2007; ICAA and CPA 2009), however for this paper the term *intrapersonal skills* will be used. ICAA and CPA (2009) include items such as: be flexible in new and different situations, and act strategically as part of the intrapersonal skills to be included in the core curriculum. The full list of skills is shown in Figure 1. Intrapersonal skills have also been described as internalized standards of behavior that enable one to control emotions and behavior (Hogan and Kaiser 2005).

Like intrapersonal skills, definitions of interpersonal skills differ between authors. Listen effectively, and present, discuss, and defend views are examples of the *interpersonal s*kills listed by the ICAA and CPA (2009). The full list can be seen in Figure 1. Additionally, this taxonomy is used to contrast behavioral generic skills with EI. The following section provides a brief overview of the theory and importance of EI.

Theoretical Conceptions of Emotional Intelligence

According to Caruso (2008), there are three main approaches for defining and measuring the characteristics of EI: ability models, trait models, and competency models. Ability models define EI from an intelligence viewpoint as a set of mental abilities regarding emotions and the processing of emotional information. This is the approach taken by the founders of the term EI. They went on to refine their definition to address four abilities: perceiving emotions accurately, using emotions to facilitate thought, understanding emotions and their meanings, and managing emotions (Mayer et al. 1999). They argue that EI meets the traditional standards for intelligence, as it is capable of being operationalized as a set of abilities. The abilities defined form a related set, and EI relates to pre-existing intelligences. At the same time EI has some unique characteristics, and it develops with age and experience. Trait models use a combination of socio-emotional traits, such as assertiveness and independence. Caruso (2008) notes the most common trait model was developed and defined by Bar-On (2006, 15) as:

FIGURE 1
A Framework of Generic Skills



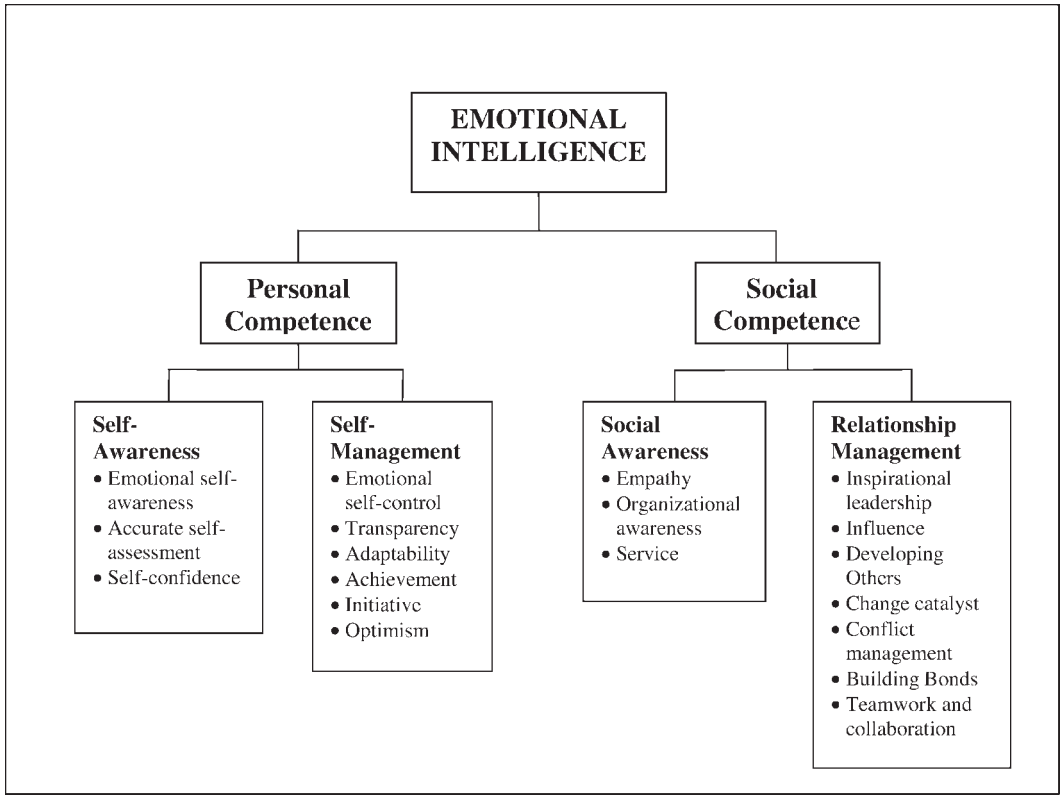
Source: This figure has been created based on the generic skills framework from ICAA and CPA (2009).

> a cross-section of interrelated emotional and social competencies, skills, and facilitators that determine how effectively we understand and express ourselves, understand others and relate with them, and cope with daily demands.

Goleman et al. (2002), who popularized EI, took a competency view; the categorization of this approach into domains and sub-elements is depicted in Figure 2.

Trait and competency models have also been considered together and described as mixed models (Rosete and Ciarrochi 2005). A meta-analysis of EI ability and mixed models showed mixed models had a greater degree of overlap with personality measures (Van Rooy et al. 2005).

FIGURE 2
A Framework of Emotional Intelligence



Source: This figure has been created based on the EI framework from Goleman et al. (2002).

The meta-analysis showed that ability and mixed models did not appear to be the same construct and one should not be regarded as inferior to the other (Van Rooy et al. 2005). Choosing between the mixed or the ability model may be influenced by the context in which it is used. The mixed model is useful for its predictive ability in certain organizational settings such as employee selection. However, the ability model may be suited to development programs aimed at increasing performance. While mixed models are either self-report or performance based, ability models are generally only performance based (Van Rooy et al. 2005).

The concept of EI is not without critics. Mixed models face criticism over their conceptualization (Zeidner et al. 2004) and the potential for falsifying self-reports (Grubb and McDaniel 2007). While proponents of the ability models argue they are independent of personality, advocates of mixed models argue that the approach correlates with desirable organizational outcomes (Brown et al. 2006). It is the competency approach that will be considered in this paper, as EI is depicted as an ability that can be learned (Goleman 2001) and generic skills are also viewed as abilities to be learned. The expanded Goleman et al. (2002) EI domains have been selected for use in this paper. Goleman et al.'s (2002) conceptualization of EI is also drawn on in other recent papers concerning accounting students (Cook et al. 2011; Manna et al. 2009).

Figure 2 shows the two primary domains of EI: *social* and *personal* competence. Social competence includes social awareness and relationship management, while personal competence includes self-awareness and self-management. This conceptualization is used for comparing EI with generic skills.

THE IMPORTANCE OF EMOTIONAL INTELLIGENCE FOR ACCOUNTANTS

The importance of interpersonal and intrapersonal skills for accountants is well documented (Cook et al. 2011). Although components of these skills have much in common with EI, there are nevertheless some distinct differences. One study (Ashiabor et al. 2006) addressing the generic skills desired by five different stakeholder groups found that all groups highly valued intellectual, interpersonal, and communication skills (in that order). Graduates had the highest levels of confidence about the adequacy of their own generic skills, while faculty had the lowest levels of confidence concerning graduates' generic skills. Accounting students have also rated communication and interpersonal skills as the most important skills (from a list of nine) that are essential for a future accounting career (Beck and Halim 2008). In a study (Blanthorne et al. 2005) of factors considered in promoting a tax specialist from a staff level to a senior level, technical, communication, and interpersonal skills were ranked as the most important. In promoting auditors from staff level to senior level, generic skills were deemed the most important, but the order was communication, interpersonal, then technical. The Blanthorne et al. (2005) study also found that in promotions from manager to partner, interpersonal skills were most highly rated in tax, while communication was most highly rated in auditing.

In contrast, Baldiga (2003) argues that although many graduates have strong interpersonal and communication skills, a broader skill set is needed for a successful career. She cites the leading practitioners she interviewed who agreed that finding a good mentor, thinking outside of the box, listening and learning, believing in yourself, and being willing to try new things were the ingredients for success. These skills appear to be associated with intrapersonal skills as outlined in Figure 1. The skills also link with EI personal competence as shown in Figure 2.

While calls to incorporate EI training in accounting education continue (Jonker 2009; Jones and Abraham 2009; Manna et al. 2009), employers also agree on the need for EI (Bay and McKeage 2006; Davey et al. 2010). A survey showed 89 percent of employer respondents identified EI as essential or highly important in meeting their organizations' top challenges (Freedman and Bayne 2007). While both employers and accounting faculty value EI, accountants as employers place greater importance on this attribute (Manna et al. 2009). Graduate levels of EI have been shown to influence the number of job offers they receive from multi-national accounting firms (Chia 2005), and well-developed EI has been linked to success not just in business but in personal life (Carmeli 2003). A study of financial advisors revealed that demonstrated high levels of EI competence produced increased returns to clients over a four-year period (Spencer et al. undated).

Studies measuring the EI of accountants are limited in number; however, as previously stated, they have revealed accounting students had lower levels of EI compared with non-accounting students. Esmond-Kiger et al. (2006) found that non-accounting business students reported significantly higher levels of EI than their accounting counterparts. This is in spite of the fact that the accounting majors had significantly higher IQs as measured by their grade point averages than their non-accounting business student counterparts. Bay and McKeage (2006) compared the EI of accounting and marketing students and found accounting students reported higher EI in some elements, yet their overall scores were lower than those of a general sample of third-year university students. Rozell et al.'s (2002) study also found accounting majors had lower levels of EI compared with other business majors. Visser et al. (2011) found accounting students' EI scores were significantly lower than humanities/social science students. The findings reported in these studies suggest that students attracted to accounting study may have a

lower predisposition to EI than students attracted to other disciplines. This is another reason why implementing curriculum changes to improve the EI of accounting students is important.

A recent study by Cook et al. (2011) examined the emotional intelligence of a total of 430 first- and fourth-year accounting and liberal arts students at three universities with accounting programs that include different liberal arts requirements. They also analyzed the relationship between four components of work experience and emotional intelligence. Their findings raise concerns for accounting program development and provide guidance for those seeking to facilitate relevant work experiences for students. Overall, the students were identified as lacking EI skills that accounting practitioners and other potential employers believe are important. In addition, the data provided evidence that accounting students have lower levels of EI than students in liberal arts programs. Further, students entered the university lacking EI skills, and neither university education in general nor accounting education in particular can be shown to conclusively address this deficit. On a positive note, the study reported that students with more work experience, especially of the type that requires customer contact and acceptance of high levels of responsibility, serves to provide growth opportunities for the development of EI, and once acquired those with higher levels of EI may be more likely to gain and retain employment.

Cook et al. (2011) identified the need for educational interventions that effectively address the deficit in EI skills highlighted by practitioners. However, the cross-sectional data generated for their study limited the ability to make causal inferences about differences in EI.

COMMONALITIES AND DIFFERENCES IN GENERIC SKILLS AND EI

Studies have been undertaken on generic skills and EI for accountants without any consideration of overlap between the skill sets. There are few studies that tackle the issues of increasing the EI of university students (Bay and McKeage 2006), and academic research has focused on its measurement rather than its incorporation into programs (Abraham 2006). While studies that link generic skills with EI competence in university education are rare, several studies have been conducted that focus on EI competence in business students. The work of Hodges and Burchell (2003) involved a survey of employers regarding their perceptions of how well graduates are prepared for the workplace, and their description of competence follows descriptors of EI from Goleman et al. (2002). The recent work of Beck and Halim (2008) also links personal and interpersonal skills to EI. Bennett et al. (1999), who investigated patterns of generic skills provision in university education, outline a framework for the development of generic skills that includes the management of self and others. This shows close similarities to the EI domains proposed by Goleman (1998). The work of Myers and Tucker (2005) notes that EI is a theoretical model that fosters both intrapersonal and interpersonal communication skills. Myers and Tucker (2005) profess that EI aids in understanding emotions in the workplace because understanding, identifying, regulating, and expressing emotions are all part of communication.

Because of the recognized importance of both generic skills and EI for accounting graduates, and the promotion of each independently, this paper examines the commonalities and differences in the two frameworks. The prior literature indicates that generic skills, together with technical skills, do not meet the needs of employers of accounting graduates. The aim in comparing the generic skills and EI frameworks is to identify any shortcomings in the generic skills framework designed to prepare accounting graduates to meet the needs of employers. In an effort to better understand the commonalities and differences of the frameworks, we use the Goleman et al. (2002) framework of EI and contrast it to the generic skills framework from the *Professional Accreditation Guidelines for Higher Education Programs*[2] (ICAA and CPA 2009).

[2] These guidelines are those that influence program content in Australia; similar guidelines are recommended by the AICPA and IMA in the U.S. (Bolt-Lee and Foster 2003).

TABLE 1

Intrapersonal Skills and Personal Competence Commonalities and Differences

Panel A: Commonalities

Generic Skills—Intrapersonal	EI—Personal Competence
	Self-Awareness
• recognize own strengths and limitations (a)	• *Accurate self-assessment:* knowing one's strengths and limits
	Self-Management
• appreciate ethical dimensions of situations (a) • engage in ethical reasoning (b)	• *Transparency:* displaying honesty and integrity; trustworthiness
• be flexible in new/different situations • tolerate ambiguity • adapt and respond positively to challenges (a)	• *Adaptability:* flexibility in adapting to changing situations or overcoming obstacles
• be focused on outcomes	• *Achievement:* the drive to improve performance to meet inner standards of excellence
• act strategically	• *Initiative:* readiness to act and seize opportunities
• adapt and respond positively to challenges (a)	• *Optimism:* seeing the upside in events

(continued on next page)

Table 1 shows the comparison of the intrapersonal skills component from the *Professional Accreditation Guidelines* (ICAA and CPA 2009) with the Goleman et al. (2002) constructs of personal competence (self-awareness and self-management). These two components are selected for comparison, given that in each framework they are identified using similar terminology. In EI, these components are labeled personal competence, while in the generic skills framework they are termed personal skills.[3] The comparison of the components within the two frameworks uses a form of content analysis of the descriptors provided within each framework. It is acknowledged that this is a relatively inexact scientific approach; however, it does provide an exploratory analysis of commonalities and differences, and a platform for further investigation. Panel A of Table 1 shows the commonality, while Panel B highlights the differences between intrapersonal skills (generic skills framework) and personal competence (EI).

The *Professional Accreditation Guidelines* (ICAA and CPA 2009) do not specifically list communication as a separate skill, but it is acknowledged that it is highly valued by both employers and professional bodies, and is incorporated in many generic skill areas. Goleman et al.'s (2002) framework also does not explicitly mention communication as a term, although it is included in a

[3] As noted earlier, in this paper we use the term intrapersonal skills.

TABLE 1 (continued)

Panel B: Differences

Generic Skills—Intrapersonal:	**EI—Personal Competence:**
• think and act independently • think creatively	No EI equivalent
No generic skills equivalent	**Self-Awareness** • *Self-confidence*: A sound sense of one's own self-worth and capabilities
No generic skills equivalent	• *Emotional self-awareness:* reading one's own emotions and recognizing their impact; using "gut sense" to guide decisions
No generic skills equivalent	**Self-Management** • *Emotional self-control:* keeping disruptive emotions and impulses under control

While the majority of overlap between generic skills and EI is in the area of behavioral generic skills, there are nevertheless some cognitive generic skills that overlap with EI, and these notes identify them:
(a) Included under cognitive appreciative skills.
(b) Included in cognitive analytical/design skills.

number of components of EI. Goleman's (1998) earlier framework listed communication (listening openly and sending convincing messages) as a separate category under social skills.

Panel A of Table 1 shows that the personal competence domains of EI (self-awareness and self-management) overlap with a number of intrapersonal generic skills. Two intrapersonal generic skills that do not appear to match closely the personal competence EI categories are: think and act independently, and think creatively (see Panel B of Table 1). Some generic skills are similar to the EI personal competence, but are not categorized as intrapersonal generic skills; rather they are listed under the other generic skills categories. For instance, generic skills described as cognitive, such as recognize own strengths and limitations, appreciate ethical dimensions of situations, and adapt and respond positively to challenges, overlap with EI personal competence. The EI personal competence of self-confidence, emotional self-awareness, and emotional self-control do not match any generic skills categories.

In summary, the results in Table 1 show a number of areas of commonality between intrapersonal skills within the generic skills framework and the personal competence component of EI. The major difference is in terms of a lack of equivalence in the EI personal competence, which aligns with the categories "think and act independently" and "think creatively" in the generic skills framework.

Extending this examination, Table 2 compares the interpersonal skills from *Professional Accreditation Guidelines* (ICAA and CPA 2009) to the Goleman et al. (2002) constructs of social competence (social awareness and relationship management). These components broadly encompass the concept of interaction with others, and are therefore assessed for commonalities and differences based on the various descriptors.

TABLE 2

Interpersonal Skills and Social Competence Commonalities and Differences

Panel A: Commonalities

Generic Skills—Interpersonal:	EI—Social Competence:
	Relationship Management
• present, discuss and defend views	• *Influence:* wielding a range of tactics for persuasion
• receive, evaluate and react to new ideas (a)	• *Change catalyst:* initiating, managing and leading in a new direction
• negotiate with people from different backgrounds and with different value systems	• *Conflict Management:* negotiating and resolving disagreements
• collaborate with colleagues • understand group dynamics	• *Teamwork and collaboration:* cooperation and team building

Panel B: Differences

Generic Skills—Interpersonal:	EI—Social Competence:
• listen effectively • know what questions to ask (a)	No EI equivalent
	Social Awareness
No generic skills equivalent	• *Empathy:* sensing others emotions, understanding their perspective and taking an active interest in their concerns
No generic skills equivalent	• *Organizational awareness:* reading the currents, decision networks and politics at the organizational level
No generic skills equivalent	• *Service:* recognizing and meeting follower, client or customer needs
	Relationship Management
No generic skills equivalent	• *Inspirational leadership:* guiding and motivating with a compelling vision
No generic skills equivalent	• *Developing Others:* bolstering others abilities through feedback and guidance
No generic skills equivalent	• *Building bonds:* cultivating and maintaining a web of relationships

While the majority of overlap between generic skills and EI is in the area of behavioral generic skills, there are nevertheless some cognitive generic skills that overlap with EI and this note identifies them:
(a) Included under cognitive appreciative skills.

Table 2, Panel A shows various aspects of commonality particularly in terms of generic skills and aspects of the EI relationship management domain. For example, generic skills—such as discuss and defend views, negotiate with people from different backgrounds and with different value systems, collaborate with colleagues, and understand group dynamics—are aligned with relationship management in the EI competence. The generic skills of listening effectively and knowing what questions to ask, shown in Panel B of Table 2, do not appear to directly match EI classifications. The EI competence of social awareness that includes empathy, organizational awareness, and service is not addressed by generic skills. EI competence categorized as relationship management, such as inspirational leadership, developing others, and building bonds, is also not included in generic skills. Table 2, Panel B demonstrates that there are several aspects of social competence not replicated in the generic skills frameworks. These differences highlight that the two frameworks have different emphases and the results provide a basis for accounting educators to consider the more rigorous adoption of EI in the curriculum. More specifically, the areas of EI not addressed within the generic skills framework relate to social competence and are clearly areas of importance identified by employers.

In summary, the four EI domains of self-awareness, self-management, social awareness, and relationship management share some overlap with generic skills. The personal competence domain of EI has much in common with the intrapersonal skills component of generic skills and social competence links to interpersonal skills. While the major area of commonality between EI and generic skills is within the behavioral component of generic skills, it is acknowledged that some generic skills classified as cognitive also have similarities with EI. Overall, generic skills are far broader than EI, and current definitions of generic skills fail to address significant components of EI. It is these omitted components of EI that warrant attention in the accounting curricula.

THE IMPLICATIONS FOR ACCOUNTING EDUCATION

The preceding analysis demonstrates that the current focus on generic skills does not address the complete EI picture. The ICAA and CPA (2009) generic skill framework fails to address the EI personal competence of self-confidence and emotional self-awareness under the self-awareness domain. For the self-management domain, emotional self-control does not overlap with generic skills (see Table 1, Panel B). Under the EI social competence, generic skills do not address social awareness and that includes empathy, organizational awareness, and service. In the relationship management domain, inspirational leadership, developing others, and building bonds are also not addressed by generic skills (see Table 2, Panel B).

These areas of divergence in many respects pose more questions for faculty and other stakeholders to consider. Notably, does this mean that more may need to be added to current educational programs? How much skill development can be included in an undergraduate program, and what skills need to be developed in the workplace? While there may be concerns about how to possibly expand a crowded curriculum, both the legal and medical profession, regarded highly for their extensive and complex knowledge base, have agreed on the need to reduce the factual content of undergraduate programs (Paisey and Paisey 2007).

For those faculty interested in developing EI within the context of their accounting programs, Table 3 provides a summary of suggested resources for enhancing the EI of accountancy students. Included in the table are proposed learning activities and useful references that include Internet links. These activities provide a focus on EI competence such as organizational awareness and self-confidence, not currently addressed in the accreditation framework of generic skills.

For faculty uncertain about the need to develop EI, rapid change is occurring that highlights the importance of developing such skills. Like the legal and medical professional bodies, employers and professional accounting bodies regard the development of generic skills, including

TABLE 3

Suggestions and Resources for Enhancing the EI of Accountancy Students

Suggested Activities	Suggested References	EI Competence Addressed
Understanding the importance of EI—Students need to appreciate why EI is important in the workplace; some readings may be helpful here.	(Emmerling et al. 2008; Sala et al. 2006)	Organizational awareness
Evaluating one's own level of EI—There are various evaluation tools that may be used.	(Consortium for Research on Emotional Intelligence in Organizations 2011)	Self-confidence
Exercises to assist in understanding your own emotions—Reflective journals are a useful tool.	(Thorpe 2004; McCoskey and Warren 2003; Pavlovich et al. 2009; Bisman 2011)	Emotional self-awareness Emotional self-control
Exercises to assist in working with others—Group work is ideal here.	(Hilton and Phillips 2010 provides ideas on group selection; Ballantine and Larres 2007) Some of the cases published in *Issues in Accounting Education* are designed for group work.	Empathy Building bonds Developing others
Exercises to improve one-on-one communication—Role plays are helpful here.	(Sheehan 2008; Burns and Moore 2008; Robbins and Hunsaker 2011)	Emotional self-awareness Empathy Emotional self-control
Other useful books	(Bharwaney 2006; Bar-On et al. 2007)	

communication and interpersonal skills, as being important for forming a foundation of lifelong learning (Paisey and Paisey 2007; Cook et al. 2011; Deloitte 2011). Jones (2010, 16) states that while there is concern that the emphasis on generic skills will compete with curriculum space for content, in accounting "conceptual knowledge and the professional context are integrated." It is argued that communication and people skills, for those entering public accounting, need to be introduced in academia and strengthened in the workplace (Krause 2007).

What is the best approach to developing EI and generic skills? Complementing the guidance provided in Table 3, Boyce et al. (2001) and Jones (2010) recommend the development of generic skills in conjunction with discipline-specific skills. They see it as more desirable to develop generic skills alongside technical skills, rather than trying to add them on later. Incorporating an EI framework into programs facilitates personal growth and the possibility of improved teamwork in the classroom (Yost and Tucker 2000). It may also impact learning, as some studies have also demonstrated a link between EI and academic success (Petrides et al. 2004; Parker et al. 2004).

Kolb and Kolb (2005, 208) also speak of the importance of emotions in learning, stating that "feelings and emotions have primacy in determining whether and what we learn." To help graduates become leaders and not managers, Goleman et al. (2002) encourage business faculty to be innovative and recognize the need for EI in university education. It has also been stated that education in EI is one of the most important factors in preparing students for workplace success (Holt and Jones 2005). While knowledge and comprehension objectives can be achieved through passive learning tools such as lectures, more complex skills, such as generic skills, require a more active learning environment (Mahrous and Ahmed 2010). Myers and Tucker (2005) stress the

importance of faculty to be able to translate academic theories and research into practical applications in their educational programs. They suggest a number of strategies to do this including: reading appropriate literature on EI, role-playing and discussing workplace scenarios, and students completing EI self-assessment inventories. They also suggest arranging an interview with a businessperson to discuss their interactions with a superior. This provides students with an opportunity to understand and describe an EI situation, as well as offer suggestions for improvement.

A number of studies have shown that accountants can raise their EI competence through appropriate training (Jonker 2009; Sala 2004). In the study by Jonker (2009), 20 future accountants of a financial institution participated in a program to improve EI. On the first day participants completed an assessment of their personal strengths and limitations; they also received feedback from a self-reported EI measure (a pre-test). Experiential activities were also undertaken to demonstrate the need for change. Day two was devoted to self-awareness, while day three addressed the application from day two through the skills of empathy, assertiveness, and impulse control. A week was provided for participants to practice skills before the fourth day of training. Three experiential activities were undertaken to develop competency in flexibility, problem solving, and stress tolerance. On the last day of training, a post-test was conducted. A control group of another 20 accountants was compared to the experimental group. Pre- and post-test results revealed significant increases in EI as measured by the *Bar-On Emotional Quotient Inventory* (Bar-On 1996) for the experimental group.

Students who undertake cooperative learning (well structured, ongoing group work) have reported increased skills development in areas such as negotiating, listening, and the ability to get along with people (Ballantine and Larres 2007). Accounting students, after completing the second year of their program and undertaking an eight-week internship, reported enhanced personal and interpersonal skills (Beck and Halim 2008). Also, the perceived importance of such skills was deemed to be higher by graduates who had spent time in the workplace compared with undergraduates (Rainsbury et al. 2002). The case for experiential learning—learning that touches all bases: experiencing, reflecting, thinking, and acting (Kolb and Kolb 2005)—appears to be an appropriate approach to enhance both generic skills and EI. Experiential learning can take a variety of forms including reality-based cases, simulations, videos, and role-plays. Fortin and Legault (2010) provide an overview of different teaching approaches to assist in developing a broadly based skill set for accounting students.

In the quest to educate the *best accounting graduates* to serve the accounting profession, we argue that it is time to stop focusing on generic skills and EI independently, and to explore new ways to bring knowledge, technical skills, generic skills, and EI together for improvement in the holistic education of accountants. The education of professional accountants should be a combined effort from universities, professional bodies, and employers incorporating a variety of educational experiences beyond the traditional classroom. A more broadly based educational experience maximizes the opportunity for accounting graduates to acquire the skill set required for the profession, encompassing generic skills and EI as well as technical competence. Accountants, in considering their ongoing professional development while keeping up to date technically, will benefit from undertaking workshops and training sessions that address intra- and interpersonal skills in conjunction with their EI. Enhancing skills in these areas will enable them to perform well in the ever-changing business environment.

LIMITATIONS AND FURTHER RESEARCH

This study compared the generic skill framework currently used by ICAA and CPA (2009) in Australia to the Goleman et al. (2002) framework for EI. A number of generic skills matched the EI

categories based on apparent meanings from descriptors provided for each framework. While this approach provides an initial basis for comparison, further research may incorporate approaches that are more sophisticated. This could include the development of an instrument to gain views of stakeholders on items from the two frameworks and then examine how the items load onto different factors using a range of statistical tests. It is acknowledged as a limitation of this study that if other generic skills frameworks or different EI frameworks had been used, differing results may have been found. While debate exists among various researchers for their individual models of EI, Goleman et al.'s (2002) framework continues to be widely cited and used, as is the ICAA and CPA (2009) generic skill framework that draws on the highly respected work of Birkett (1993).

CONCLUSIONS

Technical and generic skills as well as EI are essential for successful business people. Although academic programs have traditionally focused on core competence, there is a growing demand for students to have a rounded education that enables them to be effective leaders, team members, clear communicators, personable, flexible, and emotionally aware. The influential voices of employers demonstrate that they seek graduates who are astute, emotionally intelligent, and display a mastery of generic skills.

This paper compared just one well-recognized generic skills framework used for accountants and one EI framework, and identified that some components of generic skills overlap with EI. The study represents a starting point for faculty considering how well their programs prepare students to address the expectations of employers. When curriculum planners view EI and generic skills development separately, unnecessary duplication of skill development may occur. Identifying the overlap between the two frameworks will assist educators to avoid duplication. Highlighting EI and identifying EI competence not currently addressed by generic skills will enable faculty to target areas of need.

Further research is required to investigate effective methods for combining the various purposes of university education even though stakeholders continue to debate those purposes. Potentially, both accounting students and practitioners will benefit from enhancing their EI alongside their intra- and interpersonal skills. In summary, this study has highlighted the importance of developing a broader skill set for accountants through incorporating EI together with generic skills into the curriculum. We contend that mastery of such skills will allow accountants to perform better in the area of business acumen where it involves working and dealing with their own emotions and the emotions of others. Although there are a number of commonalities between the two frameworks, overall EI provides extra dimensions not covered by the framework of generic skills development examined in this paper. The opportunity to incorporate both frameworks in the accounting curriculum strengthens the capacity of accounting faculty to address the identified gaps in the development of students to ensure they become competent, highly skilled graduates.

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