

Examining the Relationship Between Emotional Intelligence of Accountants and Job
Satisfaction

Dissertation

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DOCTOR OF BUSINESS ADMINISTRATION

by

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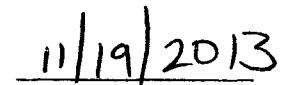
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the current study should include the remaining composite scales of the EQ-i:S to determine their relationship to job satisfaction. Future studies should include a larger sample size so results can be generalized to all U.S. public accountants.

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To my children, Eden, Nina, and Summer: Never stop dreaming and never let anyone tell you that you cannot accomplish something. With determination and persistence, you can accomplish anything. You are only limited by what you limit yourself. Do what you love in your life and follow your dreams.

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Chapter 1: Introduction

Since the 1970s, organizations in the United States have struggled to recruit and retain employees within the accounting profession (Bloom & Myring, 2008; Brundage & Kozeil, 2010; Grossman, 1971; Leathers, 1971; Lee, 2011; Picheng & Kleinman, 2003). The recruiting problem, specifically the challenge to fill the demand for accountants and auditors, continues to worsen (Bloom & Myring, 2008; Bureau of Labor Statistics, 2012; Jinkens & Camillo, 2011). Projections indicate that the demand for accountants is likely to increase by 16% between 2010 and 2020 (Bureau of Labor Statistics, 2012; Jinkens & Camillo, 2011). The number of new accountants needed may be higher than projected unless current rates of accountant turnover are curtailed. The turnover at large firms was 17% in 2004 and 9% at smaller firms (Steadman, 2008), and higher in public accounting than in other fields (Collins, 1992; Moyes, Shao, & Newsome, 2008).

Turnover at public accounting firms has created a staffing crisis (Steadman, 2008). The staffing crisis is a significant challenge encountered within the accounting profession between 2002 and 2012 and will continue to be an area of concern. The staffing crisis will undermine the viability of accounting firms (Huang, Lawler, & Lei, 2007) and will pose challenges to the ingenuity, resolve, and creativity of the profession (Iofe, 2004; Law, 2010). To address the challenge and ensure the success of accounting firms, leaders need to identify additional methods for retaining accountants (Chan, Monroe, Ng, & Tan, 2008), to offset some of the demand for new employees in the profession.

Chapter 1 includes an overview of the study. The chapter begins with a discussion of the problem studied. The chapter continues with the purpose of the study, the theoretical framework, and the research questions and hypotheses guiding the study. Following a discussion

of the nature and significance of the study, defined are terms important to the study. The chapter concludes with a summary.

Background

Business leaders expect the demand for accountants and auditors to increase due to corporate governance reforms, such as the International Financial Reporting Standards and the Public Company Accounting Reform and Investor Protection Act of 2002 (Bringinshaw, 2008; Grambling & Rosman, 2009; Kermis & Kermis, 2010). The Act, known as the Sarbanes-Oxley Act of 2002, tightened the accounting standards used by U.S. corporations and made manipulating accounting records a major federal crime (Montaña, 2007). The Sarbanes-Oxley Act resulted from failures in corporate governance, internal controls, and reporting of public financial information, which has added a dimension of financial reporting assurance work expected of external and internal auditors (Patterson & Smith, 2007; Wells, 2006).

In 2008, the Securities and Exchange Commission (SEC) published a report entitled, *Roadmap for the Potential Use of Financial Statements Prepared in Accordance with International Financial Reporting Standards by U.S. Issuers* (SEC, 2008), and approved a plan and timeline for transition to International Financial Reporting Standards. The SEC, in February 2010, revised the timeline for the transition to International Financial Reporting Standards. The transition to International Financial Reporting Standards will now begin in 2015 (Defelice & Lamoreaux, 2010, SEC, 2008). The accounting profession must prepare to assist with the transition toward adopting International Financial Reporting Standards (American Institute of Certified Public Accountants [AICPA], 2009; PricewaterhouseCoopers, 2007). In a survey by the AICPA members, only six percent of certified public accountants (CPAs) reported advanced or expert knowledge for transition to International Financial Reporting Standards (AICPA,

2009a). The eventual transition to International Financial Reporting Standards and the lack of qualified professionals with international experience will result in a demand for accountants (Bringinshaw, 2008; Grambling & Rosman, 2009; Kermis & Kermis, 2010).

The recruiting problem, specifically the challenge to fill the demand for accountants and auditors, continues to increase (Bloom & Myring, 2008; Bureau of Labor Statistics, 2012; Jinkens & Camillo, 2011). Since the 1970s, recruitment and retention within the accounting profession have been problems (Bloom & Myring, 2008; Brundage & Kozeil, 2010; Grossman, 1971; Leathers, 1971; Lee, 2011; Moyes et al., 2008; Picheng & Kleinman, 2003). Projections indicate that the demand for accountants is likely to increase by 16% between 2010 and 2020 (Bureau of Labor Statistics, 2012).

Filling the demand will be a challenge, as the turnover rate at large firms was 17% in 2004 and 9% at smaller firms (Steadman, 2008). The turnover rate is higher in public accounting than in other accounting fields because of long hours, high pressure or stress, travel, and performance (Collins, 1993, Moyes et al., 2008). Response to stress can lead to emotional exhaustion which can result in increased absenteeism and turnover (Seery & Corrigan, 2009; Shell, 2003).

The number one problem for CPA firms surveyed between 2001 and 2006 was staffing concerns, including recruitment and retention, according to the AICPA report, *Management of an Accounting Practice* (Steadman, 2008). Recruitment and retention continue to be issues (Steadman, 2008), which affect the viability of many accounting firms (Huang et al., 2007) and impact the profession (Iofe, 2004; Law, 2010). Addressing the recruitment and retention problems will occur through increased hiring of accounting professionals and organizations

satisfying the needs of the employees to retain the most qualified professionals (Robinson et al., 2004; Scroggins, 2008).

Because job satisfaction contributes to job retention, understanding factors contributing to accountants' job satisfaction may help address the retention problems. Job satisfaction is a construct widely studied in organizational behavior (Poon, Salleh, & Senik, 2007; Stanton et al., 2001). Research indicates job satisfaction is related to numerous important work outcomes (Griffeth, Hom, & Gaetner, 2000; LePine, Erez, & Johnson, 2002; Poon et al., 2007), including productivity and retention (Furnham, 2005; Poon et al., 2007).

Job fit is one key determinant of job satisfaction and retention (Brkich et al., 2002; Liu, 2005; Scroggins, 2008). Job fit is the compatibility between an employee's characteristics and those of the position or tasks performed at work. As part of the solution to meet the increasing demand for accountants, accounting firm leaders and internal audit departments need to hire quality workers who show the best potential to fit the job positions to maximize retaining accounting professionals (Bloom & Myring, 2008; Brundage & Koziel, 2010). Workers who match the position will have increased likelihood to be committed to the organization, thereby having increased job satisfaction and job performance, decreased employee turnover, and decreased intention to leave (Robinson, Perryman, & Hayday, 2004; Scroggins, 2008).

Quality of work, productivity, and job satisfaction can improve when job requirements and competencies closely match to maximize job fit (Smith, 2005). Evidence from several studies supports the idea. In one study, person-job fit correlated significantly with intent to quit ($r = -.46$) and personal outcomes, such as job satisfaction ($r = .56$; Kristof-Brown, Zimmerman, & Johnson, 2005; Verquer, Beehr, & Wagner, 2003). Evidence also suggests poor person-job fit results in higher intentions to turnover associated with poor job satisfaction (Erdogan & Bauer,

2005; Maynard, Allen, & Maynard, 2006). In other research, job fit positively related to career success, job involvement, intentions to remain, job satisfaction, organizational effectiveness, and employee turnover (Gannaway, 2002; Liu et al., 2010; Saks & Ashforth, 1997; Scroggins, 2008). Other studies have shown poor person-job fit results in higher intentions to turnover associated with poor job satisfaction (Kristof-Brown et al., 2005; Maynard et al., 2006).

Job fit for accounting professionals may require more than technical accounting skills. Studies conducted by accounting associations indicate that besides technical skills, other abilities such as communication, problem-solving, critical thinking, and negotiation are equally important in job success (AICPA, 2008; Apostolou, Hassell, & Webber, 2000). Accounting professionals looking to grow and progress in their careers will continue to need strong technical skills, but increasingly need soft skills, which include interpersonal skills, verbal, written, and presentation capabilities (Beard, Schwieger, & Surendran, 2008).

Interpersonal skills are important for accounting professionals because an accountant needs to interact with people while performing his or her job (Akers & Porter, 2003; Stalker, 2008). Accountants must be able to interact with potential clients to sell their services, and to communicate with both government and nongovernment officials with whom the accountants have to contend as part of the job. Accordingly, accountants who do not have strong interpersonal skills may feel uncomfortable with the daily duties, and thus, experience low satisfaction with the job. Supporting evidence comes from Goleman (1998), who found accountants with better written and verbal communication skills had higher job satisfaction than accountants who have poor skills.

The ability to manage stress may be another soft skill contributing to job satisfaction among public accountants. The accounting profession is a stressful profession (Collins &

Killough, 1992; Fogarty, 1996; Sweeney & Summers, 2002). Accountants need to be able manage complex and stressful situations through effective planning, organizing, leading, and controlling (Wong, Wong, & Law, 2007). As part of managing complex situations, accounting professionals have to respond effectively to various stakeholders, both inside and outside the institutions.

As part of managing complex and stressful situations, accountants will encounter workplace challenges and need to function in demanding environments both inside and outside of the organization (Beard et al., 2008). The demanding work environment, including long hours of work, has caused accountants excessive stress, especially during completion of month-end reports and during tax return season. The effects of excessive stress include reduced job satisfaction, job tension, increased desire to leave the organization, and turnover (Collins & Killough, 1992).

Employees are most likely to manage the stress and to experience job satisfaction are the ones who have emotional skills (Stein & Book, 2006). Accountants who lack emotional skills, such as interpersonal and stress management skills, may be at an increased risk for low job satisfaction. Emotional intelligence encompasses both interpersonal skills and stress management. Emotional intelligence is the ability to identify and regulate emotions, and to understand emotions and emotional knowledge, to encourage emotional and intellectual growth reflectively (Salovey, 1997). Emotional intelligence is a range of competencies, noncognitive capabilities, and skills that influence an individual's ability to be successful in coping with environmental pressures and demands (Bar-On, 2002).

Emotional intelligence is a set of skills important to personal development that employers value (Bay & McKeage, 2006). Stress management, an EI skill, plays a large role in

organizational life that may allow accountants to improve performance in areas including decision-making, leadership, and client relations as well as the integrity to gather and maintain accurate financial records. Stress management and interpersonal skills are vital for successful careers as professional accountants, as recognized by the Institute of Management Accountants and the AICPA (Akers & Porter, 2003; Esmond-Kiger et al., 2006; Liu et al., 2010; Matherly et al., 2005). Accountants who lack EI, therefore, may not be satisfied with the job.

In the literature, the discussion how nontechnical and emotional skills relate to careers of accounting professionals is relatively new. Few research studies have been conducted regarding accountants' emotional skills, also sometimes referred to as *interpersonal skills* (AICPA, 2008; Akers & Porter, 2003), *soft skills* (AICPA, 2008; Leone, 2008), or *generic skills* (Ballantine & McCourt-Larres, 2009). In one study, 20% of the success in a career was attributable to intelligence: the capacity to reason, understand, and learn. The remaining 80% of career success was attributable to the capacity to be aware of oneself and interact with others (Kirch et al., 2001). Goleman (1998) indicated intelligence quotient (IQ) alone does not determine who succeeds and who fails and EI is a significant factor.

In the field of accounting, research studies were conducted on the relationship between EI and student performance (Esmond-Kiger et al., 2006; Kermis & Kermis, 2010) as well as EI and both leadership style and job performance (Esmond-Kiger et al., 2006; Stalker, 2008). Esmond-Kiger et al. (2006) demonstrated accounting majors reported lower levels of EI than did individuals with other majors within the business school. Kermis and Kermis (2010) noted a need to build an environment for soft skill development to satisfy the needs of students and the accounting companies that employ the future accountants. The authors argued that by creating a positive environment for the development of soft skills, professionals mature and maximize the

contributions over their careers (Kermis & Kermis, 2010). The authors found accountants with better interpersonal skills created better relationships with clients to meet the needs of employers, and thereby, had rewarding lives and satisfied careers.

A substantial amount of research exists on EI and job satisfaction; yet empirical research does not exist on how, if at all, EI relates to job satisfaction among accounting professionals. Understanding the relationship could assist leaders of public accounting firms to identify additional methods for retaining accountants and auditors.

Statement of the Problem

Since the 1970s, the accounting profession has faced difficulties recruiting and retaining employees (Bloom & Myring, 2008; Brundage & Kozeil, 2010; Grossman, 1971; Leathers, 1971; Lee, 2011; Picheng & Kleinman, 2003). The accounting profession recruitment and retention efforts have contributed to high rates of employee turnover (Adams, Pryor, & Adams, 1994; Grossman, 1971; Leathers, 1971; Lee, 2011; Picheng & Kleinman, 2003). The challenges faced by accounting firms are expected to worsen (Bloom & Myring, 2008; Bureau of Labor Statistics, 2012; Jinkens & Camillo, 2011), with the number of needed accountants projected to increase by 16% between 2010 and 2020 (Bureau of Labor Statistics, 2012; Jinkens & Camillo, 2011).

The specific problem addressed by the study is the inability of accounting firms to retain adequate numbers of accountants (Bloom & Myring, 2008; Brundage & Kozeil, 2010; Chan et al., 2008; Huang et al., 2007; Lee, 2007, 2011). Inability to retain adequate numbers of accountants may compromise firms' success (Huang et al., 2007) and significantly impact the profession (Iofe, 2004; Law, 2010). Leaders need to identify alternative methods for recruiting and retaining accountants (Chan et al., 2008).

One potential solution to the inability of accounting firms to retain adequate numbers of accountants is to consider building EI measures into the accountant selection process. Research indicates job satisfaction is related to retention (Furnham, 2005; Poon et al., 2007), and a link exists between EI and job satisfaction in jobs that require higher levels of emotional functioning (Abraham, 2000; Hajj & Dagher, 2010; Sy, Tram, & O'Hara, 2006; Wong & Law, 2002; Zeidner et al., 2004). The accountant's role requires higher levels of emotional functioning (Akers & Porter, 2003; Kermis & Kermis, 2010), yet empirical evidence that EI relates to job satisfaction among accounting professionals does not exist. Failure to examine the association between EI and job satisfaction in technical positions, like accountants, may result in overlooking a possible solution for maximizing employee recruitment and retention efforts.

Purpose of the Study

The purpose of the quantitative correlational study was to examine the relationship between EI and job satisfaction among accounting professionals working in CPA firms in New York who are members of the NYSSCPA. Understanding the relationship between EI and job satisfaction among accountants may have implications for methods that accounting leaders can use to recruit and retain accountants. If a relationship exists between EI and job satisfaction, employers may be able to use pre-employment screenings to identify individuals with high EI, who consequently, would have an increased likelihood to be satisfied with the job and remain in the accounting profession.

Data collection occurred using two survey instruments with demonstrated evidence of reliability and validity. The construct EI was operationalized using three predictor variables (interpersonal EI, stress management EI, and total EI), measured using the Bar-On short version of the Emotional Quotient Inventory (EQ-i:S; Bar-On, 2002). Measurement of the criterion

variable, job satisfaction, occurred using the Job In General (JIG; Ironson, Smith, Branick, Gibson, & Paul, 1989). A power analysis using G*Power software to detect significant effects from a linear regression using an alpha set at 5%, a 95% confidence interval, effect size set at .15, the actual sample size = 78 has a post hoc achieved power = 0.86 (Faul, Erdfelder, Buchner, & Lang, 2009).

Research Questions

Identifying whether EI is a factor associated with job satisfaction among accounting professionals might increase understanding of what could improve accountant job satisfaction and therefore help recruitment and retention efforts of individuals in the accounting profession. A substantial amount of research exists on EI and job satisfaction; yet, empirical research evidence does not exist on whether any association exists between EI and job satisfaction among accounting professionals.

The three research questions guiding the study are below.

Q1. To what extent, if any, does a relationship exist between total EI and job satisfaction among accounting professionals?

Q2. To what extent, if any, does a relationship exist between the interpersonal EI factor and job satisfaction among accounting professionals?

Q3. To what extent, if any, does a relationship exist between the stress management EI factor and job satisfaction among accounting professionals?

Hypotheses

The following null (H_0) and alternative (H_a) hypotheses were used to test the research questions.

H1₀. No relationship exists between EI, as measured by the total score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG Scale, among accounting professionals.

H1_a. A positive relationship exists between EI, as measured by the total score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.

H2₀. No relationship exists between the interpersonal EI factor, as measured by the total domain score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.

H2_a. A positive relationship exists between the interpersonal EI factor, as measured by the total domain score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.

H3₀. No relationship exists between the stress management EI factor, as measured by the total domain score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.

H3_a. A positive relationship exists between the stress management EI factor, as measured by the total domain score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.

Nature of the Study

To achieve the purpose of the study, a quantitative method and correlational research design was used to examine whether any relationship exists between the construct of EI and job satisfaction among accounting professionals working in CPA firms in New York who are members of the NYSSCPA. To determine the minimum sample size for the study, a formal

power analysis was conducted using G*Power software (Faul et al., 2009). An alpha of 5% corresponds to a 95% confidence interval. For a linear regression with two predictors, based on $\alpha = .05$, effect size = .15, the actual sample size = 78 had a post hoc achieved power = 0.86.

In the quantitative study, validated survey instruments were used to measure total EI, interpersonal EI, stress management EI, and job satisfaction. Using survey instruments is a characteristic of quantitative methodology (Vogt, 2007). Data collection occurred using an electronic, online survey company. Demographic data was collected on each study participant, including age, gender, ethnicity, length of employment, years at the current company, and type of accounting work performed, and reported using descriptive statistics.

Testing of the null hypotheses occurred using linear regression analysis. Previous empirical research on EI and job satisfaction utilized a similar data analytic approach (Carmeli, 2003). Prior to conducting the linear regression, tests were conducted to determine whether the assumptions of linear regression, including sample size, reliable measures, normality of the variables, linear relationship between independent and dependent variables, and homoscedasticity of residuals, were met (Tabachnick & Fidell, 2007). Calculations occurred using Statistical Package for the Social Sciences (SPSS) 20.0.

Significance of the Study

Leaders at accounting firms need to know how to identify candidates who are likely to be satisfied with their positions and how to increase the satisfaction of currently employed accountants to increase the retention of accountants. The study is important to accounting leaders because identifying the factors associated with job satisfaction may help to facilitate understanding of how to recruit and retain individuals in the accounting profession. Job satisfaction is important to retain and meet the demand for accountants (Beam, 2006). The

findings from the study could provide leaders at accounting firms nontechnical skills if nurtured among subordinates, might improve job satisfaction. Accordingly, the findings from the study can be valuable to multiple audiences. Leaders of public accounting firms, managers of audit departments, organizational consultants, human resource personnel, and recruiters may benefit from understanding whether EI relates to accountants' job satisfaction. The results will contribute to the research literature, because few studies have addressed the effects of EI on job satisfaction among low-emotion labor positions, such as public accountants.

Definition of Key Terms

Some of the terms used throughout the dissertation are critical and unique to the study. Specific definitions for uniquely used terms are as follows.

Certified public accountants. Certified public accountants are accounting professionals who perform a wide range of auditing, accounting, tax, and consulting services for various clients, which may be individual, partnerships, corporations, or nonprofit organizations. Certified public accountants must pass the uniform certified public accounting board exams (AICPA, 2012).

Composite scales. Composite scales are components of Bar-On's model of EI. The scales, intrapersonal, interpersonal, adaptability, stress management, and general mood, make up total emotional intelligence (Bar-On, 2002).

Employee retention. Employee retention is the effort of the employer to maintain productive workers to reach the business goals and objectives (Finnegan, Frank, & Taylor, 2004). Employee retention is management's effort to retain qualified employees (James, 2004).

Emotional intelligence. Emotional intelligence is the ability to identify and regulate emotions, and to comprehend emotions and emotional knowledge, to support emotional and

intellectual growth reflectively (Salovey, 1997). Emotionally intelligent individuals recognize feelings with themselves and others to motivate themselves and manage relationships with others (Goleman, 1998). Emotional intelligence is a range of competencies, skills, and noncognitive capabilities that influence an individual's capacity to succeed in handling the environmental pressures and demands as measured by the EQ-i:S (Bar-On, 2002).

Job satisfaction. Job satisfaction includes job-related feelings employees have in relation to available alternatives, current expectations, or previous experiences (Balzer et al., 1997). The definition of job satisfaction is in alignment with the definition used in the *Job Descriptive Index Manual* (Balzer et al., 1997).

Turnover. Turnover is the unplanned loss of workers who employers would prefer to keep and who voluntarily leave the organization (Finnegan et al., 2004).

Summary

Projections suggest the demand for accountants and auditors is likely to increase due to corporate governance reforms such as Sarbanes-Oxley Act of 2002 and International Financial Reporting Standards (Grambling & Rosman, 2009; Kermis & Kermis, 2010). According to the AICPA report, *Management of an Accounting Practice*, concerns about staffing was one of the most important issues for CPA firms between 2001 and 2006 (Steadman, 2008). Identifying the factors related to job satisfaction among accountants might increase understanding of what could improve accountant job satisfaction and, therefore, increase recruitment and retention of individuals in the accounting profession.

Three research questions guided the quantitative correlational study. Data collection occurred using validated survey instruments delivered electronically to the participants. The survey included the EQ-i:S (Bar-On, 2002) to measure total EI, and both interpersonal and stress

management factors of EI. The JIG (Ironson et al., 1989) measured job satisfaction. The findings of the research will contribute to knowledge needed by accounting leaders to improve retention to satisfy the demand for accounting professionals.

Chapter 2: Literature Review

The specific problem addressed by the study is the inability of accounting firms to retain adequate numbers of accountants (Bloom & Myring, 2008; Brundage & Kozeil, 2010; Chan et al., 2008; Huang et al., 2007; Lee, 2007, 2011). Inability to retain adequate numbers of accountants may compromise firms' success (Huang et al., 2007) and significantly adversely affect the profession (Iofe, 2004; Law, 2010). Leaders of accounting firms need to identify alternative methods for recruiting and retaining accountants (Chan et al., 2008).

The purpose of the quantitative correlational study was to examine the relationship between the construct of EI and job satisfaction among accounting professionals working CPA firms in New York who are members of the NYSSCPA. Empirical evidence does not exist that EI is related to job satisfaction among accounting professionals, but identifying the internal variable EI related to job satisfaction among accounting professionals is important to public firms attempting to improve recruitment and retention. Failure to examine the association between EI and job satisfaction in technical positions, such as accounting, may result in a possible solution for maximizing employee and recruitment and retention efforts.

Chapter 2 begins with a discussion of the search strategy of the study. A discussion of the theoretical framework of the study follows. The chapter then includes a review of relevant historical, current, and germinal literature related to recruitment and retention of accountants and the key study variables: job satisfaction and EI. The review includes literature on previous research outcomes, as well as the theoretical and conceptual frameworks directly related to EI and job satisfaction. The main topics reviewed include the theory of job satisfaction (the criterion variable), the theory of EI (the predictor variable), the relationship between EI and job

satisfaction, and the variables related to accountants and the problem under examination. The chapter concludes by focusing on the gap in the literature supporting the need for the study.

Documentation

The search strategy was to first examine literature on each variable separately and then explore scholarly documents on the relationship between EI and employees' job satisfaction in various contexts and organizational settings. The specific strategy for the literature review involved extensively examining the literature on EI and job satisfaction including: the various theories, the theoretical frameworks related to EI and job satisfaction, and the problem under investigation for the study.

The key words used to search for the literature on the theoretical framework include *job satisfaction theories, models of job satisfaction, dispositional theory, and core self-evaluations*. To find literature related to the criterion variable--job satisfaction--key words searched were *job satisfaction, global job satisfaction, job dissatisfaction, job-fit, organization-fit, job performance, and job productivity*. To find literature related to the predictor variable--EI--key word searches were *emotional intelligence, emotional quotient inventory, models of emotional intelligence, trait emotional intelligence, measures of emotional intelligence, interpersonal skills, and stress management*. The key words used to search for the literature on the problem were *demand for accountants, recruitment of accountants, retention of accountants, recruitment and retention of certified public accountants, recruitment and retention of financial professionals, intentional to turnover, employee turnover, and turnover in public accounting*.

Online searches of electronic scholarly databases took place through Northcentral University's online library and other college and public online resources. The databases used for the search included Sage Online, EBSCOhost, Gale, ERIC, FirstSearch, RefWorks, Business

Source Complete, ScienceDirect, ProQuest, and ProQuest Dissertations and Theses. The searches resulted in retrieval of peer-reviewed articles, dissertations, books, and other pertinent documents published between 2000 and 2012. Historical literature, prior to the year 2000, was included to present a better understanding of the problem and the theoretical framework related to EI and job satisfaction for the study. Additional online searches took place for monographs, books, and news sources about emotional intelligence, performance of accountants, and accounting leadership data. In addition, the review of existing literature provides a framework for understanding and analyzing the research questions and hypotheses. Examination of literature, both recent and historical, revealed a need for further investigation into the connections between EI and job satisfaction among accounting professionals.

Theoretical Framework

Because many workplace behaviors and individual personality traits affect job satisfaction, job satisfaction is a complex construct. There are multiple theoretical approaches can be applied to explain job satisfaction. Three theoretical approaches to job satisfaction exist: a situational or job characteristics approach, a dispositional approach, and an interactive approach (Judge, Locke, Durham, & Kluger, 2001a). From the dispositional perspective, job satisfaction derives independently of the attributes of the job or situation, but rather emanates from the relatively stable characteristics or traits of the individual. What the individual brings to the job in terms of behavioral tendencies, traits, and personality are personal dispositions (Staw et al., 1986). Judge et al. (1997) indicated the degree of job satisfaction an employee experiences does not come from the attributes of the job, but the disposition within the individual. Emotional intelligence, as one element of an individual's disposition, thus becomes a factor in the employee's job satisfaction. Some individuals are predisposed to being more

satisfied with a job and having a higher level of job satisfaction than others regardless of job conditions (Cohrs et al., 2006; Greenberg & Baron, 2003). The dispositional theory will be the theoretical framework used in the study.

The Dispositional Affect model, developed by Watson and Tellegen (1985) consisted of two dimensions: positive affectivity characterized by high energy, positive moods, pleasurable engagement, and enthusiasm, across various situations; and negative affectivity characterized by distress, unpleasurable engagement, nervousness, and a negative view of oneself over time and covering various situations (Heller et al., 2002). Dispositional affect is a personality trait or predisposition to react to situations in stable, predictable ways (Barsade & Gibson, 2007). Individuals have a certain level of both affectivities. Dispositions related to experience of positive affectivity and negative affectivity affect job satisfaction. In a meta-analysis study, both affectivities strongly correlated with job satisfaction, with positive affectivity the stronger correlate (Connolly & Viswesvaran, 2000). The findings of the study are consistent with the dispositional approach to job satisfaction.

The dispositional position on job satisfaction is not new. In the early writings, both Munsterberg (1913) and Hoppock (1935) identified different traits that are causally related to job satisfaction. Munsterberg (1913) noted that the disposition of the individual, rather than the kind of work, better determined job satisfaction. Hoppock (1935) noted the multitude of dispositional factors in determining job satisfaction. Later Weitz posited that individuals possess stable affective traits (dispositions) that shape the way he or she views aspects of any job (Weitz, 1952) and was the first researcher to provide empirical evidence of the relationship between dispositional traits and job satisfaction. Subsequent research studies correlated demographic and personality variables to job satisfaction (Herzberg et al., 1957; Locke, 1976; Vroom, 1964).

Under the dispositional approach, numerous personality traits have the potential to be associated with global job satisfaction. Global job satisfaction is defined as the overall attitude toward the job (Ironson et al., 1989; Judge, Hulin, & Dalal, 2009). Dispositional factors related to global job satisfaction in previous research include positive affectivity, negative affectivity (Connelly & Viswesvaran, 2000), core self-evaluations (Judge & Bono, 2001), and EI. Various researchers have done work on the correlation of personality factors, such as agreeableness, conscientiousness, extraversion, and neuroticism to job satisfaction (Colquitt & Simmering, 1998; Salgado, 1997). Research demonstrating the relationship between personality and job satisfaction presents support for dispositional theory of job satisfaction (Heller, Judge, & Watson, 2002), as documented below.

Consistent with the research showing that personality factors related to job satisfaction, Judge et al. (1997, 1998) and Judge and Larsen (2001) advanced the research of job satisfaction using the dispositional approach based on the individual's core self-evaluations and how those core self-evaluations relate to perceived situational, and contextual job attributes. Core evaluations refer to primary, subconscious conclusions that each individual reaches regarding oneself, other people, and the world may explain the dispositional foundation of job satisfaction (Judge et al., 1997; Judge & Larsen, 2001). The main proponents for the core self-evaluations model are Judge, Locke, Durham, and Kluger (1998). Judge and Larsen (2001) defined an individual's core self-evaluation as the primary premises that an individual holds about him or herself and how the individual functions in the world. Core self-evaluations, simply termed, are self-concepts (Judge et al., 1997).

According to the core self-evaluation model, an employee who possesses higher levels of self-esteem, efficacy, and regard for his or her own competence would have greater job

satisfaction than others without the traits. A positive correlation between strong self-esteem and job satisfaction existed in employees in government organizations (Alavi & Askaripur, 2003). Some individuals are likely to always be more satisfied with the jobs than other people, and some people are predisposed to being more satisfied with the jobs than other people (Greenberg & Baron, 2003). Previous research also indicates that self-efficacy relates to EI (Goleman, 1995). If an individual can manage emotions, then the individual can respond effectively to personal and work environments, therefore producing a greater feeling of job satisfaction (Stewart, 2008).

The core self-evaluation is an expansive personality construct indicated by four specific traits that could affect the level of job satisfaction of a particular employee: self-esteem, generalized self-efficacy, locus of control, and emotional stability (Judge et al., 1997, 1998; Judge & Bono, 2001). Generalized self-efficacy is an individual's fundamental ability to cope, perform, and be successful (Judge & Bono, 2001). Emotional stability is the propensity to be confident, secure, and steady (Judge & Bono, 2001). In a meta-analytic study, the four core-self evaluations positively correlated with each other and were the greatest predictors of job performance and job satisfaction (Judge & Bono, 2001). Studies of the core self-evaluations model provided further support for the dispositional theory of job satisfaction.

Muhammad (2006) examined the association between an individual's level of EI and job satisfaction using the disposition model. In the study, the researcher surveyed employed undergraduate students. The results of the study indicated that EI was not a significant predictor of job satisfaction, but suggested that EI was, nonetheless, a contributing factor.

Results from previous research indicates that job satisfaction remained stable over time and situation when individuals worked for the same employer and in the same occupation,

providing indirect evidence for dispositional factors (Dormann & Zapp, 2001; Staw & Ross, 1985). Further, Staw and Ross (1985) found significant consistency even when individuals changed the employer or occupation. Another study (Arvey, Bouchard, Segal, & Abraham, 1989) found strong similarities between job satisfaction experienced by identical twins reared apart, despite the fact members of each pair held different types of jobs. Research into job satisfaction primarily focused on one personality trait and job satisfaction (Watson & Slack, 1993). The results of the studies indicated that certain dispositions contribute to job satisfaction.

The dispositional approach is relevant to the relationship between EI and job satisfaction. Based on the studies into particular traits' effects, EI will be related with job satisfaction. A worker's EI may influence job satisfaction because, on an interpersonal level, emotional awareness and regulation associated with EI will positively affect social relationships, therefore influencing the experience of emotion and stress at work (Kafetsios & Zampetakis, 2008). Kafetsios and Zampetakis (2008) have further suggested that being aware of one's emotions plays a role in the regulation of stress and negative feelings, reducing negative work experience. Understanding emotions and self is congruent with Judge et al.'s (1998) core self-evaluation model. An employee who possesses higher levels of self-esteem, efficacy, and regard for one's own competence would also have greater levels of job satisfaction than would other employees.

Recruitment and Retention of Accountants

In the United States, the demand for accountants and auditors is increasing (Bloom & Myring, 2008). Projections indicate that the demand for accountants is likely to increase by 16% between 2010 and 2020 (Bureau of Labor Statistics, 2012; Jinkens & Camillo, 2011). Because of the shortage of accounting personnel, accounting firms would benefit from trying to retain the existing professional staff (Seymour & Adams, 2012). Retention of talented employees is

corporate America's number one problem (McVey & McVey, 2005). Furthermore, recruiting and retaining employees within the accounting profession in the United States have been problems since the 1970s (Bloom & Myring, 2008; Brundage & Kozeil, 2010; Grossman, 1971; Leathers, 1971; Lee, 2011; Picheng & Kleinman, 2003) and is a crucial issue for CPA firms (Seymour & Adams; 2012). Lee (2007) noted since 1993, retaining Generation X accountants has been a problem.

Understanding attitudes and motivational factors of employees can assist in recruiting and retaining staff. Recruitment theory relates to the identification of individuals who are likely to be successful leaders in the organization and profession (Winston, 2001). Recruiting the appropriate individuals, which is crucial for the success and effectiveness of a firm, includes reaching the best potential employees for the available positions. Effective recruiting results in an efficient organization with high rates of retention (Grossman, 2000).

Once organizations recruit key employees, maximizing return-on-investment requires companies to find ways to retain the employees (McVey & McVey, 2005). Inability to retain adequate numbers of accountants may compromise firms' success (Huang et al., 2007) and significantly impact the profession (Iofe, 2004; Law, 2010). The staffing crisis has been one of the most significant challenges in the accounting profession since 2002 and will continue to be an area of concern. To address the challenge and ensure the success of accounting firms, leaders of CPA firms need to identify additional methods for retaining employees, specifically accountants (Chan et al., 2008).

Job satisfaction is a contributing factor in job retention (Frehill, 2010; Furnham, 2005; Poon et al., 2007; Wyatt & Harrison, 2010). Furthermore, Rahim and Afza (2001) found that an accountant's intent to remain in the industry was directly related to job satisfaction; thus, factors

that contribute to job satisfaction have implications for job retention; therefore, leaders of accounting firms should study the job satisfaction of the accounting professionals. Firm leaders' need to identify factors associated with job satisfaction in order to understand how to retain employees (Chan et al., 2008).

Because levels of stress have been linked to turnover (Marxen, 1996; Sanders, Fuks, & Knoblett, 1995), stress poses a retention problem for public accounting firms (Troutman et al., 2000). Stress management is one of the EI factors. Studying the relationship between EI and job satisfaction among accountants may impact how accounting leaders recruit and retain accountants. The study will add to the body of literature about job satisfaction among accountants by focusing on EI as a factor in job satisfaction, a perspective not studied before.

Job Satisfaction

Traditionally, the definition of job satisfaction is a person's emotional reaction to his or her work circumstances (Cranny et al., 1992; Locke, 1976). Locke (1976) has provided a well known definition of job satisfaction, arguing job satisfaction is the emotional state that occurs when a working individual finds pleasure in his or her appraisal of work situations. Hajj and Dagher (2010) defined job satisfaction as a subjective evaluation of the fit that an employee believes to exist between his or her present work condition and what he or she assumes to be a satisfying condition. According to Spector (1997), job satisfaction is about how an individual feels about the job and various aspects of the job. Job satisfaction is the feelings employees have about the employees' job or work experiences in comparison to prior experiences, current expectations, or existing alternatives (Balzer et al., 1997).

Job satisfaction has been a highly studied construct in organizational behavior (Christen et al., 2006; Poon et al., 2007; Rayton, 2006; Stanton et al., 2001). Documented are the

associations between job satisfaction and numerous important work outcomes. These include productivity and job performance (Borgogni et al., 2010; Brown et al., 2005; Judge et al., 2001), organizational commitment (Karim, 2010; Rayton, 2006), lower absenteeism, turnover, retention, both work and non-work stress (Kinicki et al., 2002; Klassen, 2010), and increased organizational effectiveness (Ellickson & Logsdon, 2002; Furnham, 2005; Griffeth et al., 2000; LePine et al., 2002; Petrides & Furnham, 2006; Poon et al., 2007). Low job satisfaction has negative outcomes for both employees and employers, including withdrawal behavior, absenteeism, high turnover rates, high rates of burnout, low productivity, high costs, and customer dissatisfaction (Mohr & Zoghi, 2008; Roelen et al., 2008; Zeffane et al., 2008).

Understanding factors contributing to job satisfaction may facilitate understanding of how to retain individuals. Job satisfaction often relates positively with productivity and negatively with retention (Furnham, 2005; Wyatt & Harrison, 2010). Job fit is a key factor in job satisfaction. Work quality, employee productivity, and job satisfaction can improve when competencies closely match job requirements to maximize job fit (Smith, 2005) while poor person-job fit results in higher intentions to turnover associated with poor job satisfaction (Kristof-Brown et al., 2005; Maynard et al., 2006). Employees who have emotional skills are more apt to experience job satisfaction than those without the emotional skills (Stein & Book, 2006). Smith (2005) noted that increasing individual selection criteria, including emotional intelligence, could enhance job placement and job fit. Job satisfaction is one contributing factor in job retention (Frehill, 2010; Wyatt & Harrison, 2010).

Theoretical Perspectives on Job Satisfaction

There are two perspectives about what influences job satisfaction : (a) content or needs perspective, and (b) process perspective. Content perspective falls under Maslow's need

hierarchy (1943) and Herzberg et al.'s motivator hygiene theory (1959), which involves the assumption that the needs of all individuals are the same. Vroom's expectancy theory (1964) falls under the process perspective, focusing on the cognitive processes that contributing to job satisfaction. Further explanation of theories appears in a sub-section of this literature review. The theories are present to provide guidance and understanding of factors for employee job satisfaction.

Maslow's theory of hierarchical needs. Maslow's theory of hierarchical needs plays a central role in understanding workplace satisfaction and employee motivation (Maslow, 1943). Maslow's theory is popular with businesses (Maslow, 1971) and has influenced countless other theories on satisfaction and motivation (Madsen & Wilson, 2006). Over the years, the Maslow theory has had detractors but supporters continue to find the theory valuable in providing coherence to human behavior in general and to employee behavior in the workplace, in particular, remains intact (Reid-Cunningham, 2009; Sengupta, 2011). Maslow (1943) indicated that people are motivated to fulfill basic needs prior to addressing more advanced needs. At bottom of the pyramid of needs lie those of a physiological nature: food, shelter, clothing; one level higher are the safety and security needs ; above that lie the need for love and social belonging; then the desire for status and prestige; and, finally, at the highest level, stand the need for actualization.

The first level of needs, the physiological needs, encompasses the basic needs of a person for living, such as food, shelter, water, and air, as well as the other basic needs. Once satisfying the first level of needs, an individual would satisfy the higher level of needs of safety and security. Again, once meeting the next level's needs, one would want to satisfy another level of needs and so on. The main assumption of the theory depends on the meeting of human needs,

which consists of moving up a value chain after achieving the simpler and more basic needs. As a person works and finds means to satisfy one level of needs, the person's life would improve and the person's perceptions of current needs would change.

According to Maslow, individual with unmet needs would experience dissatisfaction, even though he or she may not be aware of being dissatisfied. The highest level of needs is the actualization needs. Few people ever reach the top of the pyramid of needs, because most people have to continue to satisfy the needs on the lower levels, such that actualization needs become something akin to a hyperbole.

Maslow's theory proved popular with businesses (1971), because the theory showed how to understand motivation, needs, and desires (Moser, 2007). Employers benefit by providing opportunities for employees to satisfy needs higher on Maslow's hierarchy as employees advance through an organization (Clanton, 2005). If employees receive fair compensation for the jobs performed, for example, then the employees will not spend time thinking about financial insufficiencies and thinking about how to correct a poor financial situation creates negative feeling toward the work establishment (Benson & Dundis, 2003). Employers who do not satisfy the needs of employees will create low levels of employee job satisfaction.

Frederick Herzberg two-factor theory/motivation-hygiene theory. Sometimes referred to as the two-factor theory, Herzberg's theory involves the proposition that the levels of job satisfaction and motivation felt by employees in the workplace derive from two factors or two sets of needs that employees or individuals have motivation and hygiene. The basis of Herzberg's definition of job satisfaction is a human relations theory involving the presumption employees develop positive job attitudes if the jobs allow employees to fulfill needs.

According to Herzberg, Mausner, and Snyderman (1959), an employee's satisfaction and dissatisfaction derive from the achievement of different motivation and hygiene factors.

Motivation factors refer to job aspects that help to encourage individual performance and help people feel satisfied with their work, including elements such as achievement, goal setting, recognition, and responsibility (Herzberg, 1966; Whittington & Evans, 2005). The factors are inherent to the job or obligations that the employees carry (Hackman & Oldham, 1976) and relate to the work and the way employees perform the work (Greenberg & Baron, 2003).

Aside from the motivation factors, job satisfaction and dissatisfaction vary due to individuals' hygiene and growth needs that individuals have. *Hygiene needs* refer to the survival needs of the particular employee (Herzberg et al., 1959). Unlike the motivation factors, hygiene factors are conditions observed outside the job, but surround the performing of specific tasks. Hygiene factors are related to organizational environment features, and include such things as pay, company policies, supervisory practices, and other working conditions (Hackman & Oldham, 1976; Herzberg, 1966).

Herzberg's theory remains widely used as a basis for job satisfaction and motivation research (Evans and Olumide-Aluko, 2010; Lundberg et al., 2009). In fact, Lundberg et al. (2009) tested Herzberg's Two Factor Theory using seasonal workers at a tourism destination, findings that the Theory does support work motivation. The results indicated that the seasonal workers were significantly less concerned about wage levels; rather they were much more concerned than resident workers about meeting new people (Lundberg et al., 2009).

Herzberg et al. (1959) posited that hygiene factors are important for avoiding employee job dissatisfaction. The conditions have the capacity to make the employees feel unsatisfied with the employees' current jobs if the needs remain unmet. However, the factors do not have the

capacity to motivate or cause satisfaction even when the particular job or organization meets the needs of the employee in question. Rather, the role of the hygiene factors is to prevent dissatisfaction by ensuring that employees feel encouraged to join as well as to remain on in the workplace (Herzberg et al., 1959).

The ideal job situations combine both the motivation and hygiene factors. The ideal combination, however, rarely exists in normal job situations. The extreme opposite is rare as well. Because a job situation with low hygiene and low motivation factors can result in unmotivated and dissatisfied employees and high labor turnover, researchers have posited that few employers would allow the state to develop in the workplace (Herzberg et al., 1959).

Locke's range of affect theory. The Edwin A. Locke's Range of Affect Theory (1976) became a renowned job satisfaction model. At the core of the theory lies the assumption job satisfaction is measured by looking at the discrepancy between the employee's needs and the employee's wants in the job, as well as job satisfaction comes from the value that an employee allots to any given aspect of the job. Once the value or standard is not met, the level of job satisfaction can dwindle. Essentially, Locke posited that job satisfaction is derived from an employee's regard for the work. Individuals employed in the same workplace and experiencing the same environment therefore would not necessarily have the same level of job satisfaction because each employee would regard different facets of the work from his or her own, unique vantage point (Locke, 1976).

Job characteristics model. Another important theory is the Job Characteristics Model, as by Hackman and Oldham (1976), whose central view is that characteristics of a job affect the outcomes of a particular job, or the job performances by employees. The model assumes five core job characteristics: skill variety, task identity and significance, autonomy, and feedback.

The five job characteristics lead to three psychological states: experienced meaningfulness, experienced responsibility for outcomes, and understanding of the actual results. The three psychological states determined the employees' work outcomes and, ultimately, the level of job satisfaction they experienced in a particular job. The quality of their job attendance and workplace motivation is also dependent on the three psychological states (Hackman & Oldham, 1976).

Vroom's theory of expectancy. Two factors are significant in the theory: valence and expectancy. Vroom's (1964) definition of job satisfaction derives from an employee's evaluation of whether his or her desires from a job are met. According to Vroom, the three variables of valence, expectancy, and instrumentality motivate a person to exhibit a certain behavior or take a certain action. *Valence* refers to the importance a person places on an expected outcome, *expectancy* is the perception of an individual that he or she is integral to the success of the work outcomes, and *instrumentality* refers to the strong belief that the success of the situation relates to the expected outcome of the situation. According to Vroom, a person performs better in a job when concordance increases between the individual's wants regarding a job (valence) and the degree of the individual's perception that he or she can earn rewards for the efforts exerted (expectancy). Individuals believe behaving in a certain way would merit certain job features Vroom (1982).

In other words, employees are motivated to act in ways that would create desired combinations of expected outcomes (Kreitner & Kinicki, 2008). Others refer to Vroom's expectancy theory as a mathematical model because employees' measure motivation through their own expectations. For instance, if employees expect to earn more in the future, then the employees will be motivated to work harder. The theory also shows that a person's job

satisfaction directly accords to his or her perceptions that rewards will come. Employees will only feel satisfied if the employees see the worth of the situation. When the time comes for changes, employees should see the value of the change, and should agree with the purpose of the change (Lawson & Price, 2003).

Vroom's theory includes a framework helpful for understanding employee behavior (Smith & Rupp, 2004). Smith and Rupp (2004) examined the expectancy theory in terms of performance rating, pay scale, and motivation. The researchers found that workers' motivation and general morale improved when the worker's were part of the decision-making process, which in turn lead to greater satisfaction.

Summary of theories. Studying the various theories leads to the conclusion that employees' motivation depends on many factors, and managers or leaders play key roles in the achievement of the factors. Even with the leaders' efforts, however, employees have a hand in creating specific values for the employees' own jobs. Understanding the factors contributing to job satisfaction would help the leaders make sure the workers remain motivated and satisfied (Brkich et al., 2002).

Measurements of Job Satisfaction. Many instruments purportedly measure the construct of job satisfaction, but little agreement exists about how to measure the construct (Applebaum et al., 2003; Bowden, 2002; Hull, 2004). Job satisfaction is a complex construct in that many behaviors, including achievement, recognition, promotion, etc., influence the construct and that no one model captures the construct as a whole. Assessment of job satisfaction occurs using one of two primary methods: as an overall concept (global surveys) or as multiple components (facet surveys) (Russell et al., 2004).

The Job Satisfaction Survey (JSS; Spector, 1985) measures job satisfaction within the human services industry. The JSS uses 36 items to measure the nine job factors of an employee's satisfaction: (a) pay, (b) promotion, (c) employee's supervisor, (d) benefits, (e) recognition and rewards, (f) operation procedures, (g) co-workers, (h) job enjoyment and fulfillment, and (i) internal communication within the company. The Minnesota Satisfaction Questionnaire (MSQ; Weiss, Dawis, England, & Lofquist, 1967) assesses job satisfaction at the intrinsic and extrinsic level. The MSQ assesses the extent to which jobs provided fulfillment of a number of basic needs (Judge et al., 2009). The MSQ has 20 subscales in which the basis of an overall job satisfaction score is derived from the subscales. In alignment with the emotion-focused definition, measurement of job satisfaction generally addresses how employees feel pertaining to the job (Balzer et al., 1997). The most commonly accepted job satisfaction measurement instrument used in academia and organizational contexts is the Job Descriptive Index (JDI; Smith, Kendall, & Hulin, 1969) which measures both overall and facet job satisfaction. JDI is used to assess job satisfaction in five categories: (a) the work itself, (b) supervision, (c) pay, (d) people, and (e) promotion.

Instead of calculating the mean (or sum) of scores of the various facets of the JDI, measuring employees' perceptions of the job as a whole is a preferred method. The mean calculation may be affected by errors of omission (omitting facets important to employees) and errors of commission (including facets unimportant to employees). The JIG (Ironson et al., 1989) is the global equivalent of the JDI (Judge, Hulin, & Dalal, 2009), which measures global job satisfaction or the overall attitude toward the job. Global measures allow participants to self-assess what aspects are relevant factors of the job when evaluating satisfaction (Camp, 1994).

The JIG was used in the study because global measures, or overall attitude toward the job, will be self-assessment by the participants.

Predictors of Job Satisfaction

A wealth of literature exists regarding the factors associated with job satisfaction. Multiple factors appear to influence an individual's satisfaction, with some determinants being: demographic characteristics, work environment characteristics, and job fit.

Demographic characteristics including gender, age, educational level, job level, and years of experience have documented associations with job satisfaction and retention (Coomber & Barriball, 2007; Prottas & Kopelman, 2009). Gender disparities, for example, exist on the level of job satisfaction. According to Sousa-Poza and Sousa-Poza (2007), job satisfaction was higher for women than men, but another study showed that the gender gap is closing (Rose, 2005). Other studies have shown age disparities in job satisfaction. Older workers experienced higher levels of job satisfaction than the younger counterparts, perhaps because older workers also are likely to occupy higher-level positions, which allow older workers to have chances of being involved in tasks that are more satisfying than the less exciting entry-level positions demanded of those just entering the workforce (Danziger & Dunkle, 2005).

Another factor, other than demographic factors, that significantly influences job satisfaction is the work environment (Spector, 2008), which include: salary level, autonomy, work conflict, role ambiguity, satisfaction with co-workers, managerial support, fairness of appraisal systems, and career opportunities, (Karim, 2010; Lambert, et al., 2001; Nassab, 2008; Rayton, 2006; Slichter, 1919; Spector, 2008; Wegge et al., 2007). Abdulla, Ramdane, and Kamel (2011) examined how demographic and environmental factors affect job satisfaction among police employees in the United Arab Emirates. The results of the study revealed the most

important determinants of job satisfaction were environmental factors: salary and incentives.

The findings propose that extrinsic and intrinsic factors can be a basis of job satisfaction.

Brown (2002) noted that job-specific factors, such as autonomy, challenge, creativity, role clarity, and general camaraderie influence job satisfaction. Findings from an earlier study showed that allowing employees greater job autonomy correlated to increased levels of job satisfaction (Spector, 1997). On the other hand, another study found employees with high levels of involvement and support from employers were more satisfied with the job than were employees who were not involved (Mattila, 2006; Poon et al., 2007).

Job satisfaction is directly correlated with the accuracy of information the workers get from their companies. Findings indicate individuals who were less satisfied with the job were more likely to indicate receiving inaccurate information than were employees who were more satisfied. Predictors in this area were the accuracy of information and communication load received. Communication surplus or scarcity had a direct effect on employee performance and satisfaction (Goris et al., 2002). As a result, communication excess and underload may affect organizational performance and team dynamics, therefore positively or negatively affecting innovation.

Employees feel increased job satisfaction and a sense of personal power when the workers are able to share and locate information freely (Douglas, Martin, & Krapels, 2006) can receive information for input and are involved in decision-making (Douglas et al., 2006). Open communication encourages teams and individuals to try to find information from various sources within the organization (Douglas et al., 2006). Douglas et al. (2006) speculated that increased communication among employees from various departments within a company predicts employee involvement and therefore, higher levels of job performance and satisfaction.

According to Miller, Considine, and Garner (2007), talking about the job helps employees relieve the stress involved in performing that job. Individuals not allowed to talk about the job or who have no one with whom to talk about it have more stress and less job satisfaction than people who can discuss their work freely. People who are not able to discuss aspects of the job must suppress emotions, which can contribute to vulnerability, depression, anger, emotional upset, and other related problems. Not being able to talk about the job is significant for accountants as some of the work is confidential.

A determinant of job satisfaction is person-job fit. The assumption is individuals who fit the job, that is the individuals experience a high level of congruence between knowledge, skill, and abilities and the demands of the job and job requirements, will have high levels of satisfaction (Brkich et al., 2002). Results have shown positive correlations between job fit and job satisfaction, intentions to remain, job involvement, career success, organizational effectiveness, and employee turnover (Gannaway, 2002; Liu et al., 2010; Saks & Ashforth, 1997; Scroggins, 2008). The highest levels of career success and job satisfaction results from job fit (Gannaway, 2002).

Person-environment fit is the degree to which a job satisfies the individual's needs or the extent the job demands match the individual's abilities. The highest levels of performance and satisfaction in a job result from job fit because individuals are able to use the skills and are able to interact within the work environment (Gannaway, 2002). Saks and Ashforth (1997) found person-job fit perceptions positively associated to job satisfaction. A variety of dimensions such as needs, preferences, skills, goals, values, personality traits, and attitudes, have been used to determine the notion of fit (Kristof-Brown et al., 2005). In a meta-analysis of the fit studies, Kristof-Brown et al. (2005), found that job satisfaction was most strongly associated with

person-job fit. The researchers found person-job fit had a stronger relationship (0.56) to tenure and retention than any other type of fit evaluated. Lauver and Kristof-Brown (2001) studied person-job fit and person-organization fit and the outcome variables of intent to quit, job satisfaction and task performance. The findings by Davis (2006) revealed person-job fit to be strongly and positively associated to job satisfaction. The participants included in the study were current full-time employees, and measurement of job satisfaction occurred with the use the abridged version of the Job Descriptive Index. In the study, person-job fit also significantly, strongly, and negatively related to turnover intentions.

Theoretical Perspectives on Emotional Intelligence

The concept of an emotional aspect to intelligence is not new. As early as the mid-1930s, Wechsler identified human emotion as a non-cognitive aspect of intelligence (Mayer et al., 2000). In the following decades, the concept attracted interest and popularity among several researchers (Homans, 1950; Rothlisberger & Dickson, 1939). The first formal mention was in a German article regarding EI and emancipation (Leuner, 1966). The concept of EI appeared in an English scholarly work in an unpublished doctoral dissertation (Payne, 1986). Salovey and Mayer (1990) officially introduced the term “emotional intelligence” to the field of psychology and devoted rigorous time doing scholarly work in this area. After formal inquiry and investigation on EI, individual studies exist on measuring EI effects on organizational success (Boyatzis & Goleman, 2001; Boyatzis, Goleman, & Rhee, 2000; Boyatzis, Stubbs, & Taylor, 2002; Caruso & Salovey, 2004; Matthews, Zeidner, & Roberts, 2002; Mayer, Salovey, & Caruso, 2000).

Several definitions of EI exist in the literature (Abraham, 1999; Bracket, Mayer, & Warner 2004; Goleman, 1995, 1998; Lane, Soos, Leibinger, Karsai, & Hamar, 2005; Mayer &

Salovey, 1997; Salovey & Mayer, 1990; Schutte et al., 2001; Smigla & Pastoria, 2000). One definition holds that EI represents the capacity to monitor one's feelings and emotions and be able to apply the information to lead one's actions and thinking (Salovey & Mayer, 1990). The definition focuses on the use of one's own emotions and the emotional states of others to regulate behavior, solve problems, and predict the future actions of others (Mayer & Salovey, 1997; Salovey & Mayer, 1990). On the other hand, Goleman (1998), one of the pioneering researchers in EI, defined EI as recognizing feelings with oneself and others for the use of self-motivation and managing relationships.

An extensive body of relevant literature demonstrates the association of EI with job satisfaction in various organizational settings. The relationship between EI has been widely studied in relation to job satisfaction among employees and leaders, respectively (Jensen, Kohn, Rilea, Hannon, & Howells, 2007; MacKenzie, Podsakoff, & Rich, 2001; Martin, 2008; Mayer, Salovey, & Caruso, 2000; McColl-Kennedy & Anderson, 2002; Nowack, 2005; Ozmen, 2008; Young-Hee & Wilderom, 2008).

The remainder of the section will provide an overview of the pioneer researchers in EI, models of EI presented in the literature, debates on the importance of EI, measurements of EI, studies on EI and job satisfaction, and implications of EI for job satisfaction among accountants.

The pioneering researchers in EI provided frameworks specifically delineating the components (Goleman, 1998; Mayer, Salovey, & Caruso, 2000; Mayer, Salovey, Caruso, & Sitarenios, 2001). Others subsequently adapted the components in formulating and developing EI measurement tools (Bar-On, 1997, 2004; Boyatzis et al., 2000; Mayer et al., 2002; Mayer et al., 2001). For instance, Goleman (1998) formulated a cluster of four variables distinguishing the level of EI among individuals, including: (a) self-awareness—the ability to understand one's

own emotions, strengths, and weaknesses; (b) self-management—the ability to manage one’s own motives and regulate one’s behavior effectively; (c) social awareness—the capacity to comprehend what other people are feeling and saying, and why others do so; and (d) relationship management—the ability to relate properly to another person to achieve certain outcomes and reach personal goals. Mayer et al. (2001) and Mayer et al. (2000) also developed a four-segment model of EI that included: (a) emotional perception [perceiving emotions]—the ability to identify emotions in faces; (b) emotional integration [facilitating thought]—the capacity to facilitate emotional information and to improve thinking; (c) emotional understanding [understanding emotions]—the capacity to understand emotional information about relationships, transition from one emotion to another, linguistic information about emotions; and; (d) emotional management [managing emotions]—the capacity to manage emotional relationships for interpersonal and personal growth (Cartwright & Pappas, 2008; Mayer et al., 2001).

Organizational studies about EI emerged right after EI’s formal introduction to scientific psychology in the 1990s (Mayer et al., 2000). The literature on EI published in journals today indicates the immense popularity in organizational studies and management literature (Singh, 2008), especially EI’s importance in determining effective organizational leadership and success (Abraham, 1999; Bracket, Mayer, & Warner 2004; Carmeli, 2003). Some scholars have claimed EI is such a powerful concept that EI could elucidate why some employees with superior cognitive intelligence and impressive academic achievements do not necessarily comprise the most effective staff, subordinates, and leaders in an organization (Alston, 2009; Murphy, 2006; Singh, 2008). Even in the early 1980s, the issue became a growing area of concern, especially because important research findings indicated the failure of leaders in managing subordinates and employees due to managers’ lack of interpersonal communication skills (Singh, 2008).

Therefore, the inception of EI triggered the curiosity of leaders regarding the necessary skills needed by employees to succeed in the job. The concept of EI became immensely popular in workplace settings. Large organizations aimed to utilize empirical measurements and frameworks of EI to facilitate appropriate and cost-efficient hiring. Furthermore, leaders preferred to make use of such tools to assess existing employees properly, to enhance employees' potential, and to determine whether the employees deserved job promotions (Boyatzis et al., 2002; Caruso & Salovey, 2004; Lane et al., 2005; Schutte et al., 2001).

Because of the growing concern, the predictive validity of EI in work place settings received attention (Day, 2004; Goleman, 1998). Several studies over the years have documented the connection of EI to other organizational concerns such as leadership behavior, leadership effectiveness (Carmeli, 2003; Rosete & Ciarrochi, 2005; Wong & Law, 2002), job satisfaction, and work performance (Carmeli & Josman, 2006; Day & Carroll, 2004; Lyons & Schneider, 2005; Palmer et al., 2003; Wong & Law, 2002).

People with high EI tend to display successful leadership skills in the workplace than are individuals with lower EI competencies (Carmeli, 2003; Goleman, 1998). The findings from the study by Wong and Law (2002) provided evidence of the effects of leaders' and followers' EI on job outcomes. Salespeople in the highest performance category had mean EI scores, measured with overall Emotional Intelligence Scale (EIS, Schutte et al., 1998), that were significantly greater than the scores in the lowest performance group (Rozell et al., 2006).

The study of association of EI to other variables has occurred in various organizational contexts including corporate settings (Jewell, 2007; Mayer, Roberts, & Barsade, 2008), academia (Ashkanasy & Dasborough, 2003; Wang & Huang, 2009), health and medical community, military, government (Purkable, 2003), and so forth. EI continues to receive attention due to the

claim EI can predict outcomes such as sadness, loneliness, and life satisfaction (Cha & Nock, 2009; Downey et al., 2008). The correlations receive further discussion in the subsequent sections. The links among the variables have received no research attention in the field of accounting.

Models of emotional intelligence. Two models of EI exist in the literature (Mayer et al., 2000; Offermann, Bailey, Vasilopoulos, Seal, & Sass, 2004; Petrides, Furnham, & Frederickson, 2004; Rosete & Ciarrochi, 2005). The models provide differing and often conflicting views of EI (Mayer et al., 2000). The two categories presented in the literature are the ability model of EI and the trait, or mixed model of EI (Mayer et al., 2000; Offermann et al., 2004; Petrides et al., 2004; Rosete & Ciarrochi, 2005).

The ability model focuses on an individual's cognitive aptitude to perceive emotions, comprehend the information of the emotions, incorporate emotion-related feelings, and manage the emotions appropriately (Rosete & Ciarrochi, 2005). The ability model is related to Salovey and Mayer's (1990) model, which has a dominant focus on cognition. Under the model, EI is a set of abilities or skills believed to contribute to the accurate recognition and expression of emotion in oneself and in others (Mayer & Salovey, 1997). Further, the successful regulation of emotion in oneself and others can lead to the feeling to motivate, plan, and achieve goals (Mayer & Salovey, 1997; Zeidner et al., 2004). Petrides et al. (2004) also defined the ability model as a cognitive aspect of EI measured by performance tests. The ability model was the basis in devising the Mayer-Salovey-Caruso Emotional Intelligence Test (MSCEIT; Mayer et al., 2002).

On the other hand, the trait or mixed model of EI provides a definition that differs considerable from that of the ability model. Under this model, EI is defined as a group of non-cognitive personal traits that influence the way individuals respond to environmental demands

(Bar-On, 1997; Goleman, 1995). Petrides et al. (2004) described the model as emotion-related characteristics measured by self-report tests, whereas Ofermann et al. (2004) defined the model as an aspect of EI including skills and personality traits. The basis of the definitions was the assumption EI should be more focused on personality traits than cognitive and mental abilities (Matthews et al., 2002). The mixed model was involved in the formulation of the Bar-On EQ-i (1997).

However, some critics have contested the definition of the mixed model of EI (Bar-On, Handley, & Fund, 2006). Although personality traits correlate with career success and work performance (Judge, Higgins, Thoresen, & Barrick, 1999; Watson & Clark, 1997), the personality traits definition is generally different from the mixed model of EI. Personality traits are relatively stable and enduring over time (Kassin, 2003), whereas the characteristics in the mixed method of EI can change and develop over the years (Boyatzis et al., 2002; Ciarrochi & Godsell, 2006). For instance, an individual can improve one's EI such as self-awareness, self-management (Goleman, 1998), emotional understanding, and emotional perception (Mayer et al., 2001). Although the contentions and criticisms provided strong grounds for further debate, the recent analysis of Van Rooy, Viswesvaran, and Pluta (2005) confirmed the irrelevance of the arguments. According to the researchers, although the validity and reliability of the ability model and the mixed model are significantly different from each other, EI measure from both models positively correlated with job satisfaction more than personality traits and cognitive ability did in some organizational contexts (Van Rooy & Viswesvaran, 2004; Wong & Law, 2002). As such, both perspectives appear to have merit.

Criticisms on importance of emotional intelligence. Despite the general acceptance and increasing popularity of EI in organizational studies, some controversies still surround the

construct, and criticisms target existing research on EI (Locke, 2005; Matthews et al., 2002; Murphy, 2006). Researchers and writers of EI research often disagree about the specific dimensions that comprise EI (Zeidner et al., 2008). Part of the debate is whether EI exists as a separate intelligence (Ugwu, 2011). In one study administered to students, EI measured something distinct from general intelligence because there was no significant relationship between EI and intelligence (Ciarrochi, Chan, & Caputi, 2000). Some researchers argue EI does not constitute a specific form of intelligence, but represents a group of personality traits (Woodruffe, 2001, Locke, 2005).

Some organizational and industrial psychologists criticized the lack of consistent theoretical framework of EI as a construct. The term often appears all encompassing (Zeidner et al., 2004) and needs to undergo refinement. Emotional intelligence is an important construct in helping to understand how people manage and process emotional information. The contradicting frameworks and models by researchers (i.e., ability model, mixed model) as well as the varying instruments available to measure EI leads to further confusion (Murphy, 2006). Organizational and industrial psychologists contended that different EI measurement devices offered nothing new in the field of organizational research. Hence, critics emphasized the need to acquire viable and reliable data before exaggerating recent findings on EI. In addition, researchers argued that research studies using EI measuring tools failed to demonstrate the predictive validity of EI over personality attributes and cognitive abilities (Locke, 2005; Matthews et al., 2002; Murphy, 2006). Critics claimed the proponents of EI merely overstated the importance of the concept for self-serving reasons (e.g., financial reward, fame, and so forth).

Another criticism in the literature is whether EI can be developed and trained in the workplace. Murphy and Sideman (2006) caution that without improvements to EI training

programs, EI runs the risk of becoming a fad. The authors characterize fads as having fast growing trajectories, promising more than what can be delivered, and provoking both positive and negative intense reactions.

In any new field, there are questions concerning the validity of the construct and the measurement tools, which may arise. Emotional intelligence looks and behaves like other intelligences, such as verbal intelligence, which develops with age (Ugwu, 2011). Researchers have questioned why the most intelligent individuals are not the most successful (Colfax, Rivera, & Perez, 2010). Success in a profession does not correlate with IQ (Hariharan & Padhy, 2011), so some component besides IQ must be involved. Is the unknown element EI? Unlike traditional dimensions of IQ, which remain fixed from a young age, EI can be taught, improved, and developed over an individual's lifetime (Colfax et al., 2010). Continued research of the relatively new construct will add clarity whether EI is a type of intelligence and how EI relates to other variables.

Measurements of emotional intelligence. Because of the increasing role of EI in workplace settings, the need to develop models and instruments inevitably occurred. A number of scholars formulated measurement tools to study the emotional well-being or EI of employees as well as leaders (Bar-On, 1997, 2004; Boyatzis et al., 2000; Mayer et al., 2001, 2002). The bases of instruments were the ability model and the mixed model of EI. Consequently, the proponents of the tools attested the measurement validity and reliability. Eventually, the devices received general acceptance in measuring EI in various organizational settings worldwide.

Many instruments are purported to measure the construct of EI (Martin, 2008). Three of the most commonly accepted EI measurement instruments used in academia and organizational

contexts are the EQ-i (Bar-On, 1997), MSCEIT (Mayer et al., 2002), and Emotional Competence Inventory 360 (ECI 360; Boyatzis et al., 2000; Cherniss, 2004).

The EQ-i, self-report measure, is based on a range of non-cognitive capabilities (Bar-On, 1997). The EQ-i (Bar-On, 1997) is a 133-item instrument that is a measurement of inter-related social and emotional competencies that determine how effectively an individual understands and expresses oneself, understands others and relates with others, and copes with daily pressures and demands (Bar-On, 2004). The EQ-i includes 15 subscales, each consisting of 7 to 11 items. The instrument also contains five main domains: intrapersonal, interpersonal, stress management, adaptability, and general mood. The instrument takes approximately 30 minutes to complete and administration occurs online or with a hard copy paper and pencil questionnaire (Jensen et al., 2007). Bar-On (1977) initially tested the instrument in studying the work performance of United States Air Force recruiters (Bar-On, 1997; Bar-On et al., 2006). Since then, over 48,000 individuals worldwide have taken the EQ-i. The short version of the EQ-i is the EQ-i:S (Bar-On, 2002), 51-item self-report instrument, is designed to evaluate emotionally intelligent behavior. The development of the EQ-i:S derived from the Bar-On model of EI, which included the process of item reduction from the 133-item EQ-i.

The MSCEIT is an ability test for which specific tasks are performed (Cherniss, 2000; Mayer & Salovey, 1997). The MSCEIT (Mayer et al., 2002) is a 141-item performance-based instrument for which administration often occurs on the computer. The theoretical model of Mayer et al. (2001) forms the basis of the subscales of the instrument, which include: (a) emotional perception, (b) emotional integration, (c) emotional understanding, and (d) emotional management. MSCEIT is somewhat different and more difficult compared to other EI tests, largely because the traditional intelligence model is the basis of the instrument; hence, the

MSCEIT is a performance-based exam and not a self-report survey. Mayer and Salovey (1997) argued that EI should relate to cognitive thinking accurately, and thus, the researchers based the instrument on the ability model of EI. Scoring the exam involves using the correct answers identified by experts or a majority of people identifying the same answers (Mayer et al., 2002).

Lastly, the ECI 360 is a self-report measure based on Goleman's (1995, 1998) model. The ECI 360, a 110-item self-report measure, includes assessments regarding self-management, self-awareness, social awareness, and social skills (Boyatzis et al., 2000). Similar to EQ-i, ECI 360 administration can be done by either the paper and pencil method or an online survey. The instrument addresses the distinction between EI and personality traits. A definition of EI as a construct is a capacity to understand, recognize, and use emotional information about oneself or other people that causes or leads to superior or successful performance (Jensen et al., 2007).

Aside from the three widely used instruments, other researchers subsequently created other low-cost EI measurement tools (Jordan, Ashkanasy, Hartel, & Hooper, 2002; Schutte et al., 1998; Wong & Law, 2002). For instance, Schutte et al. (1998, 2000) developed a self-report EI test. Schutte et al.'s (1998) self-report instrument is a 33-item measure that consists of five dimensions: (a) self-awareness, (b) self-regulation, (c) motivation, (d) social skills, and (d) empathy.

Other available EI instruments include: Swinburne University Emotional Intelligence Test (SUEIT; Gardner & Stough, 2002); Trait Meta-Mood Scale (TMMS; Salovey, Mayer, Goldman, Turvey, & Palfai, 1995); Wong and Law Emotional Intelligence Scale (WLEIS; Wong & Law, 2002); Workgroup Emotional Intelligence Profile (WEIP; Jordan et al., 2002); and Trait Emotional Intelligence Questionnaire (TEIQue; Petrides & Furnham, 2003). Table 1 summarizes the key functions of the main instruments elaborated above.

Table 1

Different Emotional Intelligence Measurement Tools

Emotional intelligence measurement tool	Description and content	Administering procedures	Model of emotional intelligence
Bar-On Emotional Quotient Inventory (EQ-I; Bar-On, 1997)	133-item self-report scale, which includes 15 subscales; contains five main clusters (i.e., intrapersonal, interpersonal, stress management, adaptability, general mood).	Approximately takes 30 minutes to answer via paper and pencil or online method	Trait or mixed model
Mayer-Salovey-Caruso Emotional Intelligence Test (MSCEIT; Mayer, Salovey, & Caruso, 2000)	141-item performance-based exam using the traditional intelligence model; includes four main domains (i.e., emotional perception, emotional integration, emotional understanding, emotional management).	Online method	Ability model
Emotional Competence Inventory 360 (ECI; 2000)	110-item self-report scale, which includes four main clusters (i.e., self-awareness, self-management, social awareness, relationship management).	Paper and pencil or online method	Trait or mixed model
Schutte's Self Report Inventory (SSRI; Schutte et al., 2001)	33-item scale which consists of five dimensions (i.e., self-awareness, self-regulation, motivation, social skills, and empathy)	Paper and pencil or online method	Trait or mixed model

Job Satisfaction and Emotional Intelligence

Because findings have differed according to the respondents involved, scholars specifically delineated the influence of EI to job satisfaction in various organizational settings. For instance, the influence of EI to the job satisfaction of nurse employees (Wong et al., 2007) is different to the influence of EI in a government employee. Similarly, the correlation between EI and job satisfaction in education differs slightly or greatly from the health and medical community.

Despite criticism and arguments regarding the standard theoretical definitions of EI and its relation to job satisfaction, many scholars have extensively studied the applicability of EI to job satisfaction in various organizational contexts. Research has established emotions significantly influence leadership behavior and interpersonal relationships between leaders and subordinates.

In general, a review of the literature (Cote & Miners, 2006; Lam & Kirby, 2002; Law, Wong, & Song, 2004; Lopes, Grewal, Kadis, Gall, & Salovey, 2006; Mayer et al., 2004; Petrides & Furnham, 2006) has identified variables vital to predicting EI contribution to job satisfaction: (a) mental task or ability, (b) interpersonal and social interactions, and (c) stressful situation. The following section presents, research evidence linking EI to job satisfaction.

According to Goleman (1995, 1998) EI is an important skill that can lead people toward fulfillment in life, in job satisfaction, and in work success. He, aside from cognitive abilities, social and emotional skills are vital for the attainment of satisfaction at work. In particular, the capacity to handle emotions as well as to integrate thoughts and emotions can lead to effective work performance, which has been shown above to correlate to job satisfaction (Cherniss, 1998, 2000). Specifically, interpersonal skills, a primary competency of EI, are tantamount to job

satisfaction (Caudron, 1999). Sy et al. (2006) noted emotionally intelligent employees have increased levels of job satisfaction because of the capacity to assess and manage emotions, understand the causes of stress, show resilience when facing problems, and to manage and appraise emotions in others.

Previous research indicates higher levels of EI may predict job satisfaction (Bar-On, 1997; Kulshrestha & Sen, 2006; Sy et al., 2006). Bar-On (2004a) conducted research investigating the association between emotional quotient (EQ) competencies and job satisfaction. Specifically, Bar-On used samples of heterogeneous groups of professionals, which showed an association exists between EQ-i scores and job performance and job satisfaction. Bar-On further indicated the nature of the association, between EI and job performance and satisfaction would vary from occupation to occupation. The examples to follow highlight the research studies on EI and job satisfaction during the last decade.

Zupancic (2011) studied the association between job satisfaction and three constructs of EI: intrapersonal, adaptability, and general mood skills among 96 adjunct faculty members at a community college using the EQ-i:S and the JSS. The research revealed the intrapersonal and general mood EI factors were minimally related to job satisfaction. When the researcher examined the predictor variables independently, however, the adjuncts most satisfied in the job demonstrated higher levels of self-understanding, higher levels of adaptability, and flexibility in work-related behaviors. In addition, the participants had less overall anxiety and negative cognitions.

Livingstone and Day (2005) revealed EQ-i scores strongly related to scores measuring job satisfaction, self-monitoring ability, and life satisfaction. the findings indicated the EQ-i scales add significantly to the prediction of job satisfaction after controlling for the Big Five

personality factors (conscientiousness, openness, agreeableness, extraversion, and neuroticism). Similarly, Pardee (2009) investigated whether aspects of EI predicted job satisfaction between both male and female mental health professionals. Results suggested the ability to perceive emotion influences job satisfaction for both genders, with the capacity to manage one's emotions additionally influencing male job satisfaction. Pardee's (2009) results were consistent with the study by Kafetsios and Zampetakis (2008) who studied educators in Greece. The researchers found being aware of emotion was an important predictor of job satisfaction in both genders. The researchers noted a worker's EI might influence job satisfaction because, on an interpersonal level, emotional awareness and regulation associated with EI could positively affect social relationships, influencing the experience of emotion and stress at work. The researchers further suggested being aware of emotion and use of emotion can be a part in the management of stress and negative emotion, therefore reducing negative work experience. The researchers also found women, who perceived others' emotions experienced greater job satisfaction while men used emotions and emotion regulation to mediate affect at work, leading to enhanced job satisfaction.

Coco (2009) examined the same relationship among deans of business schools, using the EQ-i and a Job Global Satisfaction surveys. The researcher collected 111 self-reports to determine the competencies satisfied deans identified as most important. Coco (2009) also examined hiring, retention, and development processes were affected by competencies. The study showed a significant association between EI and job satisfaction, indicating deans who worked well under pressure while exhibiting patience and control were generally satisfied with the job. In addition, deans who coped well with environmental demands and pressures understood the deans' own feelings and emotions, and established mutually satisfying

relationships were likely to be satisfied with the job. The findings are consistent with Kafetsios and Zampetakis's 2008 study.

Alternatively, some researchers observed the mediating effects of an individual's interpersonal interactions on the influence of EI to job satisfaction (Bachman, Stein, Campbell, & Sitarenios, 2000; Nikolaou & Tsaosis, 2002; Petrides & Furnham, 2006). Specifically, studies involving individuals and participants whose occupations required interpersonal and social interactions, such as nursing mentally disabled patients, collecting debts, and selling products, indicated strong positive correlations to EI. The correlations imply that individuals who managed and understood emotions well while relating with other individuals were more satisfied with the job than employees who did not manage and understand his or her emotions. The association between EI and job satisfaction in Petrides and Furnham (2006) was only significant for female participants. Exploring gender differences in determining the association between job satisfaction and EI, therefore, is a consideration for future research.

Both Cote and Miners (2006) and Nikolau and Tsaousis (2002) investigated the association between EI and job satisfaction among participants with stressful jobs. In particular, Cote and Miners (2006) studied individuals who performed certain jobs at a university (i.e., technical maintenance, administrative support, etc.) whereas Nikolau and Tsaousis (2002) did research on mental health workers. Both used participants with jobs considered to be stressful because most of the time the positions required physical, and sometimes, emotional labor. Just as in other job contexts, the quantitative findings of the studies revealed that EI significantly correlated with job satisfaction. Such outcomes signify individuals with high EI may be more satisfied at work than others, even in stressful situations. However, employees with high EI could be better at identifying when feeling overwhelmed with stress, which facilitates the

development of coping strategies and ways to manage emotions (Sy et al., 2006). The main limitation of the studies by Cote and Miners (2006) and Nikolau and Tsaousis (2002) is the failure to determine which specific aspects of EI (i.e. emotional management, emotional integration) yielded the greatest or lowest influence on job satisfaction, leaving an area of examination open for future studies related to the same job context.

Other researchers have observed the relationship between EI and job satisfaction does not always emerge. Clanton (2005) measured EI using the Emotional Intelligence Appraisal and job satisfaction using the JDI. In the sample ($N=40$) of employees in the high-tech defense service industry, the findings indicated no significant relationship between EI and job satisfaction.

Muhammad (2006) investigated whether an association existed between an individual's emotional intelligence quotient, measured by the EQ-i, and his or her degree of job satisfaction, as measured by the JDI (facet measures) and the JIG (overall measures) scale, in a group of 200 graduate students. The sample group worked in a variety of jobs and industries. Muhammad found no statistically significant relationship across occupations between EI and job satisfaction.

Millet (2007) conducted research to examine the association between EI and job satisfaction among police officers also using the EQ-i and the JIG scale. The finding in the study indicated no significant relationship between EI and job satisfaction among police officers. Millet concluded that the association between EI and job satisfaction may, at least to some extent; depend on the instruments used to measure these variables. The researcher also indicated job control and autonomy as possible explanations for the results between EI and job satisfaction in the study, suggesting that police officers and employees in general will demonstrate increased levels of job satisfaction as job control or autonomy increases.

Even though available research in academia, the health community, and the corporate sector indicated job satisfaction often positively correlated with EI (Martin, 2008; Muyia, 2009; Petrides & Furnham, 2006; Pride, Hughes, & Kapoor, 2005; Riggio & Reichard, 2008), other studies have shown weak or no strong relationship between the variables. Thus, more study remains needed on the association between the constructs of EI and job satisfaction.

Summary

Job fit for accounting professionals may require more than technical accounting skills, as indicated by studies conducted by accounting associations, including problem solving, negotiation, critical thinking, and communication, all of which are equally important in job success (AICPA, 2008; Apostolou et al., 2000). Despite common beliefs and stereotypes, many accounting positions require the use of interpersonal skills (Jones & Abraham, 2009; Liu et al., 2010; Wong et al., 2007). Because expectations for accountants' abilities now extend beyond technical skills, and thus, nontechnical skills are important, considerations in evaluating job fit. Emphasizing the importance of interpersonal skills and EI within the accounting profession is increasing (Akers & Porter, 2003; Jones & Abraham, 2009) to include personal interaction with top management, middle management, and lower management to gather data, or even to interact with government officials for legalities and changes in regulations (Stalker, 2008).

Other nontechnical skills considered beneficial in the accounting profession are managing stress and regulating emotions. Research has portrayed accounting as a stressful profession (Collins & Killough, 1992; Matherly et al., 2005; Umar & Anandarajan, 2004), because accountants need to be able manage complex and stressful situations through effective planning, organizing, leading, and controlling (Wong et al., 2007). Accountants have to respond effectively to various stakeholders both inside and outside of work institutions, and will

encounter workplace challenges and need to function in a demanding environment both inside and outside of the organization (Beard et al., 2008). Additionally, long hours of work have caused accountants excessive stress especially during completion of month-end reports and during tax return season. The effects of excessive stress include reduced job satisfaction, job tension, increased desire to leave the organization and turnover (Collins & Killough, 1992). As Kafetsios and Zampetakis (2008) have shown, stress at work negatively contributes to job satisfaction.

Brooks (2006) noted among IT professionals, occupational stress often links with emotions that would lead to low job satisfaction, supporting the idea that stress and emotion management may be important factors in job satisfaction in technical occupations. Thus, both interpersonal competence and emotional management are nontechnical or soft skills that may be beneficial for accountants to have and may contribute to job fit, and consequently, job satisfaction.

A worker's EI may influence job satisfaction because, on an interpersonal level, emotional awareness and regulation associated with EI are likely to affect social relationships positively, thereby influencing the experience of emotion and stress at work (Kafetsios & Zampetakis, 2008). Kafetsios & Zampetakis further suggested being aware of emotion plays a role in the regulation of stress and negative emotion, reducing negative work experience. Employees with high EI could be more aware at identifying feelings of being overwhelmed by stress, which facilitates the development of coping methods and ways to manage reactions to stressful situations (Sy et al., 2006).

The study is necessary because empirical evidence that EI is associated to job satisfaction among accounting professionals does not exist. Most researchers have studied EI and job

satisfaction in nontechnical fields (Coco, 2009; Kafetsios & Zampetakis, 2008; Muhammad, 2006; Nikolau & Tsaousis, 2002; Pardee, 2009; Wong et al., 2007; Zupancic, 2011); however, the findings may be relevant to technical fields such as accounting. A limited amount of research exists on the construct of EI among technical occupations and how emotion and stress management can potentially assist in career success. Identifying the variable EI related to job satisfaction among accounting professionals is important to public firms looking for recruitment and retention strategies. Understanding the relationship between the two could assist leaders of public accounting firms to identify additional methods for retaining accountants and auditors. The study will provide insight into job satisfaction by examining the relationship to EI and will allow a determination to be made of what relationship, if any, exists between the variables.

Chapter 3: Research Method

The specific problem addressed by the study is the inability of accounting firms to retain adequate numbers of accountants (Bloom & Myring, 2008; Brundage & Kozeil, 2010; Chan et al., 2008; Huang et al., 2007; Lee, 2007, 2011). Leaders need to identify alternative methods for recruiting and retaining accountants (Chan et al., 2008). The purpose of the quantitative correlational study was to examine the relationship between EI and job satisfaction among accounting professionals working in CPA firms in New York who are members of the NYSSCPA. A significant amount of research exists on EI and job satisfaction as separate constructs (Abraham, 2000; Hajj & Dagher, 2010; Sy et al., 2006; Wong & Law, 2002; Zeidner et al., 2004), yet empirical evidence does not exist on how, if at all, EI relates to job satisfaction among accounting professions.

The three research questions guiding the study and the associated null and alternative hypotheses are below.

Q1. To what extent, if any, does a relationship exist between EI and job satisfaction among accounting professionals?

H1₀. No relationship exists between EI, as measured by the total score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.

H1_a. A positive relationship exists between EI, as measured by the total score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.

Q2. To what extent, if any, does a relationship exist between the interpersonal EI factor and job satisfaction among accounting professionals?

H2₀. No relationship exists between the interpersonal EI factor, as measured by the total domain score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.

H2_a. A positive relationship exists between the interpersonal EI factor, as measured by the total domain score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.

Q3. To what extent, if any, does a relationship exist between the stress management EI factor and job satisfaction among accounting professionals?

H3₀. No relationship exists between the stress management EI factor, as measured by the total domain score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.

H3_a. A positive relationship exists between the stress management EI factor, as measured by the total domain score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.

Chapter 3 includes a detailed discussion of the research methodology for the study. The chapter begins with a discussion of the research method and design appropriateness. Following a discussion of the study population, is a discussion of the study sample. The chapter includes descriptions of the instruments to assess EI and job satisfaction, including existing evidence of validity and reliability. A discussion of data collection and analysis procedures follows, as well as a discussion of methodological assumptions, limitations, and delimitations, and the ethical assurances, including informed consent and assurances of confidentiality.

Research Methods and Design

To achieve the purpose of the study, a quantitative research method is appropriate to determine any existing relationship between EI and job satisfaction. Quantitative research methods relate to experimental, non-experimental, quasi-experimental, correlation, or descriptive studies (Gall, Gall, & Borg, 2007). The most appropriate research method for the current study is the quantitative research method because the study involves examining the relationship between known variables in detail (Black, 2003; Trochim & Donnelly, 2008; Vogt, 2007). The known variables are interpersonal EI, stress management EI, total EI, and job satisfaction. The quantitative method is also most appropriate because the objective is to collect numerical data and test hypotheses for generalizing the results to the population (Black, 2003; Trochim & Donnelly, 2008).

The quantitative method is more appropriate than the qualitative method for several reasons. The characteristics of quantitative research include deduction, prediction, data collection, hypothesis testing, and statistical analysis (Johnson & Onwuegbuzie, 2004). The purpose of the study is to determine whether EI predicts job satisfaction. The purpose is not interpretation which would be relevant for a qualitative study (Cook & Cook, 2008). The research will involve testing specific hypotheses and will not involve exploratory analysis. The data from the study will be measurable and quantifiable and not in the form of words, pictures, or objects. Data collection will involve objective measurement as opposed to individual subjective interpretation of the phenomena (McMillan, 2004; Trochim & Donnelly, 2008). Furthermore, in quantitative research, the variables measured are known and defined, whereas in qualitative approach, the objective is to identify and explain concepts (Trochim & Donnelly, 2008). To ascertain any existing relationship between variables in quantitative research requires statistical

measurement. In the study, the research hypotheses regarding EI variables predicting job satisfaction are analyzable using quantifiable data.

The quantitative study used a correlational design. Data collection occurred using two instruments and demographic questions. All data collection occurred through quantitative responses to self-report instruments and the study included statistical testing to determine any existing correlational relationship between two variables (Black, 2003; Breakwell et al., 2004; Leedy & Ormrod, 2005; Mertens, 2005; Trochim & Donnelly, 2008). Measuring predictor and criterion variables resulted in numerical scores for each variable. Each participant received one score for each variable.

The most appropriate quantitative design for the study is the correlational design. Correlational research designs are best when examining a phenomenon as the phenomenon naturally occurs, unlike experimental designs that are appropriate when manipulating variables (Bickman & Rog, 2008). The study involves investigating the possible relationship between continuous variables, a common objective with correlational research (Breakwell, Hammond, & Fife-Schaw, 2004; Leedy & Ormrod, 2005; Mertens, 2005). Using a correlational design is appropriate for the study because numerical data will represent EI and job satisfaction of public accountants for determining the association between the variables. The objective was to verify the direction and strength of any existing relationship between three types of EI (interpersonal, stress management, and total), and job satisfaction among accounting professionals. In the study, no manipulation of EI variables and no random assignment of participants to different levels of EI occurred. In correlational studies, correlational statistical tests measure the association between two or more variables (Lemons, 2009).

Empirical research on the topic has utilized correlational design (Carmeli, 2003; Sy et al., 2006; Wong & Law, 2002). An experimental or quasi-experimental design is not appropriate because in the study, of interest are relationships between variables as the variables naturally occur. An experimental or quasi-experimental design would have been appropriate if testing the effects of an intervention to increase emotional intelligence (Bickman & Rog, 2008; Trochim & Donnelly, 2008). In the study, there will be no manipulation of the predictor variables to observe the effect on the criterion variable.

Correlational research involves using a predictive approach, but cannot help to determine whether cause-and-effect relationships exist between variables (Black, 2003; Trochim & Donnelly, 2008). In a prediction design, the objective is to make predictions about outcomes using two or more variables, not to provide insights about causation.

In the quantitative study, data collection from participants involved two instruments and demographic questions. The two instruments are surveys which are effective tools to collect data to investigate whether a relationship exists among variables (Dillman, 2006; Trochim, 2006). A survey is a self-reporting tool for collecting information used to compare or explain knowledge, attitudes, and behavior (Hewson & Yule, 2002). A number of researchers regard self-report instruments as the best method to measure attitudes, values, intentions, and preferences (Kraut, 2006; Rogelberg & Stanton, 2007).

Population

The target population for the study consisted of public accountants working in certified public accounting firms limited to New York who are members of the NYSSCPA. The population is appropriate because most public accountants are members of the NYSSCPA, which

has over 28,000 members (NYSSCPA, 2012). The sampling frame, provided by the NYSSCPA, consisted of CPAs and accounting professionals employed in CPA firms.

Sample

Study participants were selected using purposive sampling, a type of non-probability sampling (Herek, 2012; Trochim, 2006). Non-probability sampling is commonly used when it is not possible to select participants randomly, as was the case in the current study because there was no access to the population. Purposive samples are commonly used when probability sampling is not possible and is most effective when studying a specific area or group (Trochim, 2006). The NYSSCPA selected the subset of 5,129 CPAs and accounting professionals employed in CPA firms. Excluded from the subset were CPA firm owners who were sole proprietors. Accounting professionals and CPAs employed in CPA firms who did not provide NYSSCPA an email address with their membership information or requested from the NYSSCPA not to be solicited by email were also excluded from the sample. In addition, members of NYSSCPA who were not employed in public practice, students, or retired members were not considered for the sample.

The sampling strategy was appropriate for meeting the sample requirement of the current study. Although sampling was limited to purposive sampling, one way to check the representativeness of the sample is to compare the demographic characteristics of the sample with the known characteristics of the target population to determine the extent the sample is similar to the larger population. The comparison is important for all survey studies, but is especially important when using nonprobability samples (Vogt, 2007). The comparison between the demographic characteristics of the sample with the known characteristics of the target population is included in Chapter 4.

The NYSSCPA sent the sample an email directing the participants to the two survey instruments and demographic questions. Accounting professionals, who are members of NYSSCPA throughout New York State, received an email with a link to the first instrument at SurveyMonkey-- an Internet-based survey software system. SurveyMonkey is a popular online survey software system used by social science researchers because it is inexpensive, user friendly, and offers a Secure Socket Layer (SSL). Research studies with similar constructs (Coco, 2009) and similar samples (LeJeune, 2010) have used SurveyMonkey to administer the survey instruments.

A power analysis using G*Power software revealed the minimum sample size to conduct the analyses for the study (Faul et al., 2009). Taken into consideration were four factors when conducting the G*Power analysis: (a) the effect size of the phenomena in the study (Cohen, 1992), (b) the intended power of the study, (c) the beta sampling error, and (d) the level of significance to be used in rejecting the null hypotheses (Kuehl, 2000). Using a one-tailed test since the null hypotheses are directional (UCLA, 2012). The standard significance level (alpha) will be set at .05 or $\pm 5\%$, corresponding to a 95% confidence interval. For a linear regression with two predictors, based on $\alpha = .05$, effect size = .15, the actual sample size = 78 has a post hoc achieved power = 0.86.

Online survey response rates average 30% (Nair, Wayland, & Soediro, 2005; Shih & Fan, 2008), with response rates ranging from 25% (Deutskens, Ruyter, Wetzels, & Oosterveld, 2004) to 40% or greater (Ballantyne, 2005; Dommeyer, Baum, Chapman, & Hanna, 2004). However, the response rate for doctoral-level survey studies may be significantly less. For example, LeJeune (2010) received a 4% response rate in her doctoral-level survey when she surveyed accounting professionals from a database of 10,000 members of the Louisiana Society of CPAs.

Understanding that response rate may be an issue for the study, the NYSSCPA sent 5,129 invitations for participation in the study. The NYSSCPA selected only accounting professionals who were employed in CPA firms from among their 28,000 members. Even if the response rates for the current study was below the average response rate, based on the number of invitations for participation, the number of invitations emailed result in easily obtaining the minimum sample size of 68 participants.

Materials/Instruments

The participants completed two self-report survey instruments and one set of demographic questions. One instrument was the EQ-i:S (Bar-On, 2002), based on the Bar-On model of EI, which assessed the total EI and both interpersonal and stress management EI factors. Instrument 2 was the JIG (Ironson et al., 1989), which measured job satisfaction. The publishers provided permission to use the JIG (see Appendix A) and the EQ-i:S (see Appendix B). Demographic data collected was the participants' age, gender, ethnicity, length of employment, years at the current company, and type of accounting work performed (see Appendix C).

Emotional intelligence. The EQ-i:S is a 51-item self-assessment instrument designed to measure an individual's EI behavior (Bar-On, 2002). The instrument has origins in the 133-item EQ-i, the most widely used measure of EI behavior for adult participants (Bar-On, 1997). The EQ-i:S has a Likert-style response scale ranging from 1, *very seldom or not true of me*, to 5, *very often true of me or true of me* (Bar-On, 2002). Calculating the total EI score consists of summing scores on the five composite scales: Intrapersonal (10 items), Interpersonal (10 items), Adaptability (7 items), Stress Management (8 items), and General Mood (10 items). Each scale consists of sub-scales, for a total of 15 sub-scales.

Also included is a validity scale of Positive Impression (6 items). The scale indicates excessively positive or socially desirable responding (Wood, 2011). The validity scale also includes an Inconsistency Index, measuring how much the participant responds randomly or in a contradictory manner (Bar-On, 2004). The Inconsistency Index and Positive Impression scale helps ensure the validity of the responses by determining whether the participants answer the self-evaluative questions in an exaggerated manner (Bar-On, 2004).

The study includes three EQ-i composites: total EQ score and scores on two of the five composite scales of EI: (a) interpersonal, and (b) stress management (Bar-On, 2002). The interpersonal EI composite scale assesses social responsibility, empathy, and interpersonal relationship (Bar-On, 2002). The stress management EI composite scale measures impulse control and stress tolerance (Bar-On, 2002). A high total score or a high score on any individual scale indicates a high level of emotional and social competency (Bar-On, 2002).

Administration. EQ-i:S is a practical, efficient instrument that is simple to administer. The instrument has no time limit for completion, but completion takes approximately 10 minutes (Bar-On, 2002; Wood, 2011). Bar-On (2002) indicated the instrument is appropriate for use in various settings including research, clinical business, and educational. The EQ-i:S is suitable for adults of all ages.

Scoring. Scoring involves conversion of the raw scores to standard scores based upon age and gender. The normative data to determine the standard scores, derived from a sample of 3,174 adults, appear for males and females in four separate age groups (29 years and younger, 30 – 39, 40 – 49, and 50 and older; Bar-On-2002). Individuals whose standard scores are between 85 and 115 (mean) are functioning effectively. Approximately 68%, or a majority or participants, receive scores within 15 points of the mean. Approximately 99% of all participants

score within 45 points of the mean (Bar-On, 2002). Participants whose standard scores are above 115 have enhanced emotional and social intelligent behaviors (Wessel et al., 2008). Positive Impression standard scores measuring greater than 130 indicate overly positive or exaggerated responses. Scores exceeding 130 suggest faking good and scores lower than 70 may suggest faking bad (Bar-On, 2004). If the Inconsistency Index has a score higher than 12, the test is considered invalid.

When an EI score is generated, the score is compared to scores obtained from individuals in the normative sample to determine, whether the score is above average, average, or below average and to what degree (Bar-On, 1997). Higher scores on the individual subscales are suggestive of higher emotional and social competence, a positive mood, and a positive impression upon others (Bar-On, 2002).

Reliability. A Cronbach's alpha calculation helps to measure the reliability of the survey instruments (Trochim & Donnelly, 2008). Samples taken in the United States, Canada, the Netherlands, South Africa, and Israel, resulted in an internal consistency coefficient of .97 (Bar-On, 2002, 2004). Internal reliability ranged from .76 to .93 for various age and gender groupings (Bar-On, 2002). Reliability coefficients appear in the EQ-i:S technical manual separately by gender and age group.

Wessel et al. (2008) confirmed the internal consistency with an alpha of .97 in the research of 154 students in the health care program at a Canadian university. The intraclass correlation coefficients for test retest reliability were .72 for males and .80 for females.

Austin, Saklofske, Huang, and McKenney (2004) surveyed 500 Canadian undergraduates using the EQ-i:S. The internal reliability coefficients for the EQ-i:S scales were: (a) Intrapersonal = .79; (b) Interpersonal = .78; (c) Adaptability = .79; (d) Stress Management = .79;

and (e) General Mood =.83. The overall EI score for internal reliability was .87 for various age and gender groups (Austin et al., 2004).

Validity. Bar-On conducted a correlation between the original 133-item EQ-i and the EQ-i:S utilizing data from the original normative sample of 3,174 adults to test construct validity. Correlations between both measures for total EI quotient were .97 on both instruments for both males and females, which suggests a high positive correlation between the two instruments (Bar-On, 2002). The EQ-i has evidence supporting both content and face validity (Bar-On, 1997). Following assessment of the EQ-i's construct validity using 10 different measurements, Bar-On concluded that the EQ-i measures the constructs as intended (Bar-On, 1997). The EQ-i:S also contains an Inconsistency Index and a Positive Impression Scale and to assess the validity of responses (Bar-On, 2004). The test is considered invalid if the Positive Impression Scale exceeds two standard deviations from the mean.

Job satisfaction. The JIG is an 18-item self-report instrument measuring overall job satisfaction, including the overall or global long-term evaluation judgment about an individual's job (Balzer et al., 1997; Detamore, 2008). The participants select from three response options--*Yes, No, or Cannot Decide*--to indicate how well an adjective describes the work the participants currently perform (Ironson et al., 1989).

Administration. Balzer et al. (1997) indicated that the JIG administration time is minimal and the readability is equivalent to the third grade reading level. The instrument has been used in numerous investigations of the antecedents and consequences of job attitudes (Russell et al., 2004). Researchers have used the JIG to apply to various job classifications and organizations (Balzer et al., 1997).

Scoring. The total score can range from 0 to 54. The score is computed by summing the responses to the 18 questions from the JIG instrument. Scores above 27 indicate satisfaction, while scores below indicate dissatisfaction. The maximum score a participant can achieve is 54, which indicates a high level of satisfaction, and the minimum score of 0 translates to low satisfaction or high level of dissatisfaction.

Reliability. The JIG has evidence supporting reliability, validity, and suitability for assessing job satisfaction quantitatively (Brodke et al., 2009). A Cronbach's alpha calculation helps to measure the reliability of the survey instruments (Trochim & Donnelly, 2008). A job satisfaction instrument with an internal consistency coefficient of .80 or greater is considered adequate (Van Saane, Sluiter, Verbeek, & Frings-Dresen, 2003). Coefficient alpha reliability estimates exceeded .90 for each sample from Bowling Green State University data pool (Balzer et al., 1997). In the samples, each with $N > 100$, alpha ranged from .91 to .95 (total $N = 3,566$; Ironson et al., 1989), which is considered high and indicates a reliable scale. Lee and Del Carmen Montiel (2011) observed internal consistency of an alpha of .89 in research with 56 mental health practitioners and supervisors in the county mental agency. Van Saane et al. (2003) performed a review to ascertain the reliability of various job satisfaction instruments for hospitals. The researchers found the JIG had an internal consistency of an alpha of .91 (Van Saane et al., 2003).

Validity. Van Saane et al. (2003) performed a review to ascertain the validity of various job satisfaction instruments for hospitals. The researchers indicated an adequate job satisfaction instrument, at a minimum, should meet criteria for convergent validity. The comparative instruments for global measures of job satisfaction were the Faces (Kunin, 1955), Brayfield-Roth, and Adjective Scales (Van Saane et al., 2003). Correlations for convergent validity with

the JIG ranged from .66 to .80 (Balzer et al., 1997). The pattern of correlations with 18 other tests for a sample of 670 employees provided evidence supporting construct validity (Balzer et al., 1997).

Demographic information. A section of the instrument consisted of questions to gather the demographics characteristics of study participants to allow a description of the sample. Demographic data collected was age, gender, ethnicity, years at the current company, years of employment in public accounting, and type of accounting work performed (see Appendix C).

Operational Definition of Variables

The purpose of the quantitative correlational study was to examine the relationship between the construct of EI and job satisfaction among accounting professionals working in CPA firms in New York who are members of the NYSSCPA. The construct of EI included three predictor variables: total EI, in addition, to both the interpersonal and stress management factors of EI. The criterion variable was job satisfaction. The demographic variables were age, gender, ethnicity, length of employment, years at the current company, and type of accounting work the participants perform. The operational definition for each variable appears below.

Total EI. The operational definition for the first predictor variable, total EI, is the total scale score on the Bar-On EQ-i:S instrument. The total scale score is the sum of the five composite scales, intrapersonal, interpersonal, adaptability, stress management, and general mood.

Multi-Health Systems, Inc. calculates the total EI score by converting raw scores to standard scores. The scoring for the EQ-i:S is similar to IQ tests, where the scores are translated to $M = 100$, $SD = 15$. The total score between 85 and 115 is within average range represents effective EI skills (Bar-On, 2002). A score below 70, based on the interpretive guidelines (see

Appendix H), indicates a markedly low level EI is depicted and scaled scores 90 – 109 denotes average or adequate emotional and social capacity. Measurement of total EI is on an interval scale.

Interpersonal EI. The operational definition for the second predictor variable, interpersonal EI, is the score on the interpersonal composite scale of the Bar-On EQ-i:S survey, which is the scaled score for the sum of the ten component scales. Interpersonal EI reflects social responsibility, interpersonal relationships, and an individual's empathy (Bar-On, 2002), known as people skills. Multi-Health Systems, Inc. calculates the total EI score by converting raw scores to standard scores. The scoring for the EQ-i:S is similar to IQ tests, where the scores are translated to $M = 100$, $SD = 15$. The total score between 85 and 115 is within average range represents effective EI skills (Bar-On, 2002). Measurement of interpersonal EI is on an interval scale.

Stress management EI. The operational definition for the third predictor variable, stress management EI, is the score on the stress management composite scale of the Bar-On EQ-i:S survey, which is the scaled score for the sum of the eight component scales. Stress management EI is an indicator of an individual's stress tolerance and impulse control (Bar-On, 2002). Multi-Health Systems, Inc. calculates the total EI score by converting raw scores to standard scores. The scoring for the EQ-i:S is similar to IQ tests, where the scores are translated to $M = 100$, $SD = 15$. The total score between 85 and 115 is within average range represents effective EI skills (Bar-On, 2002). Measurement of stress EI factor is on an interval scale.

Job satisfaction. The operational definition for the criterion variable, job satisfaction, is the total score on Ironson et al.'s (1989) JIG. Responses to items positively worded are scored, with *Yes* = 3, *No* = 0, and *You Cannot Decide* = 1. The unfavorable items are reverse scored,

with *No* = 3, *Yes* = 0, and *You Cannot Decide* = 1. Scores above 27 indicate satisfaction, while scores below indicate dissatisfaction. The maximum score a participant can achieve is 54, demonstrating a high level of satisfaction and the minimum score of 0 translates to low satisfaction or high level of dissatisfaction. The JIG includes Likert-based scales. Differences exist whether the Likert-based scales are interval or nominal levels of measurement. For the purpose of the study, the JIG aggregate scores will be treated as interval data, if the data are normally distributed (Brodke et al., 2009).

Age. Age is a demographic variable. Measurement is on an ordinal scale. The participant will choose from among five age categories: 1 = 20 – 29, 2 = 30 – 39, 3 = 40 – 49, 4 = 50 – 59, or 5 = *over 60* (see Appendix C).

Gender. Gender is a demographic variable. Measurement is on a nominal scale. The participant will choose either 1 = *male* or 2 = *female* (see Appendix C).

Ethnicity. Ethnicity is a demographic variable. Measurement is on a nominal scale. The participant will choose from among six ethnicity categories: 1 = *Hispanic or Latino*, 2 = *White or Caucasian*, 3 = *Black or African American*, 4 = *American Indian or Alaska Native*, 5 = *Asian*, or 6 = *Other* (see Appendix C).

Years at the current company. Years the participant has worked at the current company is a demographic variable. Measurement is on an ordinal scale. The participant will choose from among five years at current company categories: 1 = *less than 1 year*, 2 = 2 – 5 years, 3 = 6 – 10 years, 4 = 11 – 15 years, or 5 = *over 15 years* (see Appendix C).

Length of employment in public accounting. Length of employment in public accounting is a demographic variable. Measurement is on an ordinal scale. The participant will

choose from among five length of employment in public accounting categories: 1 = *less than 1 year*, 2 = *2 – 5 years*, 3 = *6 – 10 years*, 4 = *11 – 15 years*, or 5 = *over 15 years* (see Appendix C).

Type of accounting work performed. Accounting work performed is a demographic variable. Measurement is on a nominal scale. The participant will choose from among six type of accounting work performed categories: 1 = *Taxation*, 2 = *Audit*, 3 = *Forensic Accounting*, 4 = *Financial Planning*, 5 = *Consulting*, or 6 = *Other* (see Appendix C).

Data Collection, Processing, and Analysis

A database of members of the NYSSCPA was the source of contact information for potential participants. Each target individual received an invitation to participate by email sent through the NYSSCPA email system. To stimulate a high response rate, the introductory email (see Appendix I) included a letter explaining the importance of the research and the steps for participation. A follow up email would have also been sent, if necessary, to increase the response rate. The initial sample obtained from the first mailing was checked for representativeness of the population. Professional staff demographics was checked for representativeness of the population using the report entitled, *Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits (Trends Report; AICPA, 2011)* since detailed demographic information could not be obtained from NYSSCPA. A second mailing (see Appendix G) was planned, if necessary, to ensure that non-response bias is minimized.

Data collection occurred online using SurveyMonkey for the JIG and MHS for the EQ-i:S. In research on EI and job satisfaction, Muhammad (2006) indicated some participants were hesitant to speak ill of employers in the presence of colleagues. The author suggested future research should involve utilizing computerized assessments that offers more assurances of

confidentiality. In the study, the participants completed the instruments online which insured privacy and confidentiality.

Instructions provided in the email (see Appendix I) from NYSSCPA indicated participants could obtain more information about the study by reading the Microsoft Word letter attachment. Before being directed to the informed consent form, each potential participant could have read in the attached letter a description of the study's background, rationale, potential benefits, and the sequence of the research process (see Appendix G). Once the interested individuals clicked the link to SurveyMonkey (<https://www.surveymonkey.com/s/PublicAccountants>), in either the email or Microsoft Word document, the informed consent page appeared (see Appendix F). After reading the statement of informed consent, individuals had two choices: consenting by clicking the "take survey" button taking the participant to the survey, or not consenting by clicking the "exit survey" button taking the participant to a screen thanking them for their time.

The first item after the consent was a screening question to ensure only individuals currently employed as public accountants were included in the study. A second screening question was included to determine whether the participant works in public or private accounting: if private, then the person was directed to a screen thanking them for their time, but the instructions indicated the participant did not qualify for the study and need not complete the remainder of the survey.

After completing the screening questions, instructions indicated participants were to create a four-digit identification number (e.g., last four digits of home or cell phone number) to serve as an anonymous identifier linking the JIG and EQ-i:S instruments and demographic questions. The participant was requested to enter the previously created four-digit identification

number and complete the demographic questions regarding the participants' age, gender, ethnicity, length of employment, years at the current company, and type of accounting work performed.

After answering the demographic questions, the JIG survey instrument automatically appeared on SurveyMonkey. Once the participant completed the JIG, a link appeared directing the participant to the EQ-i:S survey instrument at www.mhsassessments.com. The instructions for the EQ-i:S indicated participants were to enter a universal code and password, provided in the email and cover letter, to enter the assessment site. Again, the participants were to enter the unique four-digit identification number previously created. Participants had as much time as needed to respond to the questions and the option to return to questions or exit the survey at any time.

Obtaining a high response rate should increase by sending survey reminders to the participants (Dillman, 2006; Fan & Yan, 2010). The NYSSCPA would have sent a second email (see Appendix J), if necessary, one week after the initial invitation as a reminder requesting participation if the initial email did not yield the minimum required number of participants. Because NYSSCPA office personnel would have been unaware as to who participated, all members of the target sample would have received the second email. Data collection closed after the number of participants reached the desired sample size (i.e., 68 participants). The initial sample was checked for representativeness of the population prior to closing data collection. Professional staff demographics was checked for representativeness of the population using the *Trends Report* (AICPA, 2011) since detailed demographic information could not be obtained from NYSSCPA. If necessary, data collection would have remained open to achieve a more representative sample and to ensure that non-response bias was minimized. The only

identification was the unique identification number and no collection of names occurred in the survey. The completed surveys and all data will be strictly confidential.

Data processing and analysis. Once data collection was complete, data processing began. Data processing involved downloading the data, transferring the data to a Microsoft Excel spreadsheet, and importing the data into SPSS 20.0. The total and subscale scores for the EQ-i:S were computed by MHS. Calculations for the total scores for the JIG also occurred in SPSS.

Descriptive statistics were calculated to describe the demographic characteristics of the study participants. Frequencies, percentages, and the mode were reported for nominal variables (gender, ethnicity, type of work). Frequencies, percentages, ranges, the median, and mode were reported for ordinal variables (age, years at current company, length of employment; Zikmund, 2009). Descriptive statistics were also reported for the predictor and criterion variables. The descriptive statistics included the mean, range of scores, and standard deviation.

Inferential statistics were used to test the null hypotheses and answer the research questions. Although the predictor and criterion variables are ordinal, the variables can be evaluated using parametric statistics if the distribution is normal (Black, 2003; Breakwell et al., 2004; Zikmund, 2009). The variables were tested for normality and analyzed as interval data using parametric statistics.

Testing of all hypotheses involved linear regression analysis in which overall job satisfaction was the criterion. Previous empirical research on the topic involved use of similar statistical analyses (Carmeli, 2003; Millet, 2007). The analysis involved conducting two separate linear regression analyses. Prediction of one variable from knowledge about one or more other variables is the purpose of using regression analysis (Howell, 2008). The approach

allows examination of the direction and magnitude of the association between variables. Before regression analysis is conducted, certain assumptions need to be met including sample size, reliable measures, linear relationships between variables, normal distribution, and homoscedasticity of residuals (Tabachnick & Fidell, 2007).

The first regression analysis is used to test null hypothesis 1:

H1₀: No relationship exists between EI, as measured by the total score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.

Total EI is the predictor variable.

The second regression analysis is used to test null hypotheses 2 and 3:

H2₀: No relationship exists between the interpersonal EI factor, as measured by the total domain score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.

H3₀: No relationship exists between the stress management EI factor, as measured by the total domain score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.

Adding the predictor variables, interpersonal and stress management of EI, occurred simultaneously in the same analysis.

In both analyses, determining the magnitude and direction of the association for significant effect occurred by examining the standardized regression coefficient (β) for the predictor variables were examined. For both regression analyses, the significance level were .05.

The significance level of .05 is conventionally used by researchers (Zikmund, 2009).

Determining the magnitude and direction of the association for significant effects occurred by

examining the standardized regression coefficient (β). Reporting the results included presenting tables with both the unstandardized and standardized regression coefficients, and the significance level.

Assumptions

Three basic assumptions exist in the study. The first assumption was the participants were able to read and understand the instructions and questions on the two instruments before participating. The second assumption was the participants of the study would be straightforward, truthful, and honest in responding to the survey questions. The third assumption was the participants would give perspectives and input solely based on participants' own experiences and refrain from personal biases that may exist.

Limitations

The research study had inherent limitations. Limitations are potential weaknesses in the study, which are threats to internal validity (Trochim, 2006). The objective of the research is to ascertain any existing correlations between variables and the strength and direction of any existing relationships (Lemons, 2009). However, the study does not involve determining causality. Although a significant relationship between the two variables may occur, such a finding will not mean that EI causes job satisfaction (Black 2003; Trochim & Donnelly, 2008; Vogt, 2007). Some aspects of job satisfaction might contribute to specific elements of EI. Other factors, such as the participants' working condition and environment may also influence the outcome of the research; thus, over-interpretation of results will not occur for the study.

A possible limitation of the study was response bias. Response bias occurs when participants consciously misrepresent the truth to answer questions in a certain direction (Zikmund, 2003). The participants' answers to the items on the survey instruments may not

represent participants' true opinions and feelings. The participants were asked to report their true feelings and would be informed the responses are anonymous and confidential.

Moreover, the idea inferences can be made to the general population of study anchors external validity (Vogt, 2007). Using a purposive, nonprobability sample for the current study may limit the generalizability of the results. Individuals who respond to the survey may differ from individuals who do not, and thus, the results may not be reflective of the general population of public accountants. A limitation of the current study was the undersampling of minorities. The underrepresentation of minorities in the sample appears to be an artifact of purposive sampling among NYSSCPA. Although inferences can be drawn from the results of the current study, generalizing the findings to the entire population are likely inappropriate.

Delimitations

Delimitations are threats to external validity and generalizability to the study (Vogt, 2007). Due to the accessibility of the population, the sampling frame was limited to NYSSCPA members. Generalizing the results to other accounting professionals in other states and the larger population of public accountants in New York State is limited because participants may not be representative of accountants in other areas.

Ethical Assurances

When planning, conducting, and evaluating research, researchers must adhere to the strictest ethical standards (Cozby, 2009). All research studies, however, include some inherent risks. The researcher's responsibility, therefore, is to mitigate the potential harm to participants, obtaining informed consent, protecting the subject's rights to privacy and ensuring confidentiality, and maintaining honesty in collaborating with other professional colleagues. The research did not commence before approval from the Institutional Review Board (IRB) of

Northcentral University. A detailed discussion of each of the issues appears in the following section.

Protection from harm. Study implementation included efforts to comply with the standards for conducting research with human participants. Risk to participants in the study was minimal and no deceptive questions were included in the survey. Participants would not endure any more risk than the risk experienced in their normal daily lives. No foreseen circumstances could result in psychological, social, physical, or economic harm to the participants of the study. Not collecting any personally identifiable information connected to responses, helps ensure participants' confidentiality and protect the participants from harm (Lindorff, 2010).

Informed consent. Ethical standards for informed consent with the participants were upheld. The invitation to participate letter included a link to the informed consent document. The consent form explained the purpose of collecting data was for a component of a dissertation for a doctoral degree. The consent form included the necessary background information related to the research and describes the confidentiality and integrity in the research and explanations of how the researcher will protect and maintain privacy of the subject's information and confidentiality. The consent form also indicated participation is voluntary, the results of the survey are for aggregate statistical data, and the individual responses are not identified or provided to third parties. After providing consent and satisfying the screening questions, the participant was transferred to the demographic questions. The administration procedure did not allow individuals to proceed without indicating agreement with the consent form.

Privacy and confidentiality. Ethical research includes taking every measure to minimize risk to the participants by maintaining confidentiality and privacy of the participants during and after the research (Cozby, 2009). Instructions for completing the instruments

appeared at the beginning of the instruments. The identity of participants will remain confidential. Each participant created a unique identification number to secure each participant's identity. Only the researcher will have access to information and data. Data stored with SurveyMonkey will be accessible only by using a password. The data collected is secured using a SSL to allow access only to authorized persons. SurveyMonkey does not share or sell survey responses with third parties, but acts as a custodian on behalf of the survey creator. SurveyMonkey's complete confidentiality and privacy policy can be accessed with the following link (<http://www.surveymonkey.com/mp/policy/privacy-policy/>). Protecting data stored on a personal laptop computer will occur through a password. The data will be stored for not less than seven years. Deleting all raw data from the laptop computer will be erased in accordance with the IRB's requirements.

Honesty with professional colleagues. Ethical responsibility extends beyond the collection and analysis of the data to the writing of the final research paper (Trochim & Donnelly, 2008). The study results may contribute to the accounting profession and will contain complete documentation of all materials and references.

Summary

The purpose of the study was to examine the relationship between the constructs of EI and job satisfaction among public accountants. The study's population included public accounting practitioners from New York State. The sampling technique to select the participants from the population was purposive sampling provided by the NYSSCPA. A sample size of 78 participants was adequate for the study, as determined by power analysis. Three research questions guided the study. The study was quantitative, with a correlational, survey research design. Bar-On's (2002) EQ-i:S and Ironson et al.'s (1989) JIG were the primary research

instruments. Data collection procedures included an online method, with the instruments electronically transmitted using the SurveyMonkey and MHS websites.

Linear regression analysis was the statistical analysis used. All calculations occurred in SPSS Version 20. Presenting the data was only in aggregate. Procedures involved maintaining the confidentiality of the participants' identity throughout the study. The main objective of the research was to ascertain the relationship between EI and job satisfaction among public accountants.

The chapter includes discussion of the research method and design, materials and instruments, and data collection procedures and analyses in detail. Also included in the chapter are the ethical assurances and descriptions of both the target population and the participants for the study. The appropriateness of the research design followed. The purpose of the research, which is to determine any association between the EI and job satisfaction, justifies the use of correlational research.

Chapter 4: Findings

The specific problem addressed by the study is the inability of accounting firms to retain adequate numbers of accountants (Bloom & Myring, 2008; Brundage & Kozeil, 2010; Chan et al., 2008; Huang et al., 2007; Lee, 2007, 2011). Leaders need to identify alternative methods for recruiting and retaining accountants (Chan et al., 2008). The purpose of the quantitative correlational study was to examine the relationship between EI and job satisfaction among accounting professionals working in CPA firms in New York who are members of the NYSSCPA. A significant amount of research exists on EI and job satisfaction as separate constructs (Abraham, 2000; Hajj & Dagher, 2010; Sy et al., 2006; Wong & Law, 2002; Zeidner et al., 2004), yet empirical evidence does not exist on how, if at all, EI relates to job satisfaction among accounting professionals.

Chapter 4 includes discussion of the findings of the study. The first section focuses on the results, beginning with a discussion of participant demographics and descriptive statistics for the study variables. The results for each research question follow. The second section includes an evaluation of findings, where findings are interpreted based on the dispositional theory and current literature. The chapter concludes with a summary of the key results.

Results

Prior to data analysis, the collected data were screened to ensure complete data for all participants. The participants were asked to enter a unique four digit identification number in order to match the JIG with the respective participants' EQ:i-S. Some participants chose the same four digit IDs when they were asked to enter a unique ID. Duplicate four digit IDs were found while matching data from the two surveys (EQ:i-S and JIG). The duplicate IDs were further matched using the demographic information. The demographic portion of the current

study requested the participant to enter his or her age by category and gender. The matching was possible since MHS, the administrator of the EQ:i-S, also requested the participant to enter his or her age and gender. Finally, the unmatched IDs were excluded from the statistical analysis. Only one record was excluded due to unmatched IDs. The data were then screened for missing values and the cases with missing values were excluded. The matching and exclusion of missing values resulted in a sample size of 78 from the 85 total participants.

The data were then screened for outliers. An outlier is the case of extreme value of a variable (a univariate outlier), or an extreme mixture of scores of more than two variables (multivariate outlier), that distort the statistical results (Tabachnick & Fidell, 2007). Several methods of testing for outliers are available in literature, such as using the 5% trimmed mean, standardized scores (z-scores), and boxplots (Pallant, 2005; Tabachnick & Fidell, 2007). In the current study, boxplots of the variables were observed for presence of outliers. No extreme values were found in the data.

To determine the minimum sample size for the study, a formal power analysis was conducted using G*Power software (Faul et al., 2009). The standard significance level (alpha) was set at .05 or $\pm 5\%$, corresponding to a 95% confidence interval. For a linear regression with two predictors, based on $\alpha = .05$, effect size = .15, the actual sample size = 78 has a post hoc achieved power = 0.86. The sample size of 78 participants was sufficient to conduct statistical analysis to test the null hypotheses for each research question.

Participant demographics. The data from 78 participants were used in the final analyses. Descriptive statistics were first calculated to characterize the participants with respect to their demographic characteristics. Frequency distributions and percentages were calculated to explore the demographic profiles of the participants. Study participants were asked seven

demographic questions about their age, gender, current employment as a public accountant, ethnicity, time employed in current position, time employed in public accounting, and type of work performed.

Table 2 includes a summary of the sample demographics. The results indicate that more than half of the participants were less than 40 years old. Slightly less than one-third of the participants ($n = 24$, 30.8%) were between 20 and 29 years. A little over one-quarter were between 30 and 39 years ($n = 22$, 28.2%). Only 5 (6.4%) participants were over 60 years. With more than half of the participants ($n = 46$, 59.0%) being 39 years old or less, indicates the sample was dominated by younger participants. The NYSSCPA could not provide demographic information to determine if each age category of the participants was accurately represented in the current study. The *Trends Report* (AICPA, 2011) provided access to demographics of the population for gender, race, and type of work performed.

In the current study, the number of male participants ($n = 41$, 52.6%) was slightly higher than the number of female participants ($n = 37$; 47.4%). In the *Trends Report* (AICPA, 2011), the demographics for gender were 55% male and 45% female which was consistent with the results of the current study.

The overwhelming majority of participants ($n = 70$, 89.7%) in the current study were White or Caucasian. The percentage of White or Caucasian participants in the current study was higher than the percentage (79%) reported in *Trends Report* (AICPA, 2011) for the similar category. The percentages of Blacks or African Americans and Hispanics or Latinos in the study were consistent with the *Trends Report*. The proportion of minorities ($n = 8$, 10.3%) in the study sample were underrepresented in the current study. The Asian ($n = 1$, 1.3%) category was the most underrepresented category compared to the *Trends Reports* (11%). There is no reason to

believe minorities would be unrepresented in NYSSCPA. The unrepresentation of minorities in the sample appears to be an artifact of purposive sampling among NYSSCPA.

More than half of the participants ($n = 41$, 52.6%) were employed in their current position for 2-5 years, 13 (16.7%) were employed in current position for 6-10 years, and 13 (16.7%) were employed in their position for over 15 years. A little less than one-third of participants ($n = 25$, 32.1%) were employed in public accounting for over 15 years, 22 (28.2%) for 2-5 years, 19 (24.4%) for 6-10 years, and 11 (14.1%) for 11-15 years.

In the current study, most participants ($n = 37$, 47.4%) performed audit work. The next most frequent work type was taxation, reported by 25 (32.1%) participants. The demographics reported by assignment in the *Trend Report* (AICPA, 2011) for auditing and assurance services (52%) and taxation (25%) was somewhat consistent with the results of the current study.

Table 2

Sample Characteristics

Characteristic	<i>n</i>	Percent
Age		
20-29 years	24	30.8
30-39 years	22	28.2
40-49 years	13	16.7
50-59 years	14	17.9
Over 60 years	5	6.4
Gender		
Male	41	52.6
Female	37	47.4
Ethnicity		
Hispanic or Latino	2	2.6
White or Caucasian	70	89.7
Black or African American	2	2.6
Asian	1	1.3
Other	3	3.8
Time employed in current position		
Less than 1 Year	7	9.0
2-5 Years	41	52.6
6-10 Years	13	16.7
11-15 Years	4	5.0
Over 15 Years	13	16.7
Time employed in public accounting		
Less than 1 Year	1	1.2
2-5 years	22	28.2
6-10 years	19	24.4
11-15 years	11	14.1
Over 15 years	25	32.1
Type of work perform in firm		
Taxation	25	32.1
Audit	37	47.4
Forensic accounting	4	5.1
Consulting	7	9.0
Other	5	6.4

Descriptive statistics. Before conducting correlation and regression analysis, it was necessary to ensure the assumptions of the parametric statistical techniques were satisfied. Descriptive statistics and graphical tools were employed to conduct underlying assumptions tests. The underlying assumptions such as normality of the variables, linearity, and homogeneity of variances (homoscedasticity of residuals) were examined. Descriptive statistics, including skewness and kurtosis, were computed for the criterion and predictor variables used to examine study hypotheses (see Table 3).

Table 3

Descriptive Statistics of the Criterion and Predictor Variables

Variables	N	Minimum	Maximum	Mean	Std. deviation	Skewness	Kurtosis
Job satisfaction	78	13	54	40.79	9.62	-0.56	-0.16
Interpersonal EI	78	60	122	96.96	15.07	-0.30	-0.57
Stress management EI	78	69	126	104.69	14.39	-0.50	-0.60
Total EI	78	62	130	99.56	15.23	-0.15	-0.24

Accounting professionals working in public accounting took the EQ-i:S to measure their EI. Scores were calculated for interpersonal EI factor, stress management EI factor, and total EI. Multi-Health Systems, Inc. calculated the total EI score by converting raw scores to standard scores. The scoring for the EQ-i:S is similar to IQ tests, where the scores are translated to $M = 100$, $SD = 15$. A total score between 85 and 115 is within average range and represents effective EI skills (Bar-On, 2002). Results revealed public accounting professionals scored somewhat below average ($M = 100$) on interpersonal EI factor ($M = 96.96$, $SD = 15.07$). The participants scored somewhat above the average ($M = 100$) on stress management EI factor ($M = 104.69$, $SD = 14.39$). The participants' mean total EI score ($M = 99.56$, $SD = 15.23$) was almost the same as the average.

The accounting professionals also took the JIG to measure job satisfaction. Scores above 27 indicate satisfaction, while scores below indicate dissatisfaction (Balzer et al., 1997). The maximum score a participant could achieve is 54, demonstrating a high level of satisfaction and the minimum score of 0 translates to low satisfaction or high level of dissatisfaction. Scores on job satisfaction ranged from 13 to 54, with a mean of 40.79 ($SD = 9.62$). Mean and standard deviations results are presented in Table 3. A review of the distribution of score revealed scores were negatively skewed, clustering near the high end of the distribution. When scores are clustered, there may be a restriction of range of job satisfaction scores. Because restricted ranges attenuate the relationships among variables, the relationships observed in the current study may have depressed the strength of the relationships among the variables.

An important step in almost every multivariate analysis is the screening of continuous variables for normality (Tabachnick & Fidell, 2007). Parametric correlation and linear regression analyses require the variables to be normally or at least approximately normally distributed for the results to be valid. Deviation from normality may affect the validity and reliability of the results. Skewness and kurtosis are important components of normality (Tabachnick & Fidell, 2007). Skewness is associated to the symmetry of the distribution. A skewed variable is one whose mean is not in the middle of the distribution. Kurtosis is associated to the peakedness of a distribution. A distribution is either too flat (with long, thin tails) or too peaked (with short, thick tails). The values of skewness and kurtosis are zero when a distribution is perfectly normal (Pallant, 2005). Positive skewness that has many cases to the left, and the right tail is long. The results are reversed with negative skewness. Kurtosis values above zero is a sign that a distribution is too peaked. The reverse occurs when kurtosis values are

below zero. The outcome of Non-normal kurtosis is an underestimate of the variance of a variable.

The literature includes several suggestions regarding assessing normality of variables. According to Curran, West, and Finch (1996), the values of univariate skewness <2.0 and kurtosis <7.0 are acceptable as approximately normal. Descriptive statistics of the study variables used in parametric statistical procedures, including skewness and kurtosis measures, are presented in Table 3. The skewness and kurtosis measures indicate that none of the variables exceeded the acceptable limit implying no violation of normality assumption.

Results by research question. Three research questions guided the current study focused on examining the relationship between EI and job satisfaction. The criterion variable was job satisfaction. The predictor variables were interpersonal EI, stress management EI, and total EI. Correlation and regression analyses were used to test the null hypotheses and answer the three research questions. Correlation analyses were performed first to examine the bivariate relationships among the criterion (job satisfaction) and the predictor (interpersonal EI, stress management EI, and total EI) variables. Table 4 includes the correlation coefficients.

Table 4

Correlation Coefficients Between the Criterion and Predictor Variables

	Job satisfaction	Interpersonal EI	Stress management EI	Total EI
Job satisfaction	1			
Interpersonal EI	.45 ($< .001$)	1		
Stress management EI	.26 ($< .05$)	.51 ($< .001$)	1	
Total EI	.40 ($< .001$)	.79 ($< .001$)	.76 ($< .001$)	1

Two regression models were computed to study the association between the criterion and the predictor variables in more detail. Model 1 presents the regression of job satisfaction on total EI only and Model 2 presents the regression of job satisfaction on interpersonal EI and stress management EI. Examining linearity and residuals for possible violation of assumption in both the regression models revealed the residuals conform to the standard assumptions of normality and homoscedasticity.

Table 5

Regressions of the Criterion Variable on the Predictor Variables

Independent variables	Standardized regression coefficient (p-value)	
	Model 1	Model 2
Constant	15.71 (< .05)	11.48 (> .05)
Total EI	.40 (< .001)	-
Interpersonal EI	-	.27 (< .001)
Stress management EI	-	.03 (> .05)
Goodness of fit statistics		
F	14.37 (< .001)	9.34 (< .001)
R Square	.16	.20
Adj. R Square	.15	.18

Research Question 1. The first research question was, “to what extent, if any, does a relationship exist between total EI and job satisfaction among accounting professionals?” The null hypothesis tested was, “no relationship exists between EI, as measured by the total score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.” Results revealed total EI was positively and significantly correlated with job satisfaction, $r(76) = .40, p < .001$. The null hypothesis was rejected in favor of the alternative hypothesis (see Table 4).

The regression estimates of Model 1 in Table 5. Total EI accounted for 16% of the variance in job satisfaction. Regression analysis indicated a positive and significant effect of total

EI on job satisfaction indicating that increased total EI brings more job satisfaction. The total EI scores in Model 1 indicated a significant proportion of variance in job satisfaction, $R^2 = .16$, $F(1, 77) = 14.37$, $p < .001$. The null hypothesis was rejected in favor of the alternative hypothesis. The same evidence was also found from the correlation analysis.

Research Question 2. The second research question was, “to what extent, if any, does a relationship exist between the interpersonal EI factor and job satisfaction among accounting professionals?” The null hypothesis tested was, “no relationship exists between the interpersonal EI factor, as measured by the total domain score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.” Results indicated interpersonal EI was positively and significantly correlated with job satisfaction, $r(76) = .45$, $p < .001$. The null hypothesis was rejected in favor of the alternative hypothesis (see Table 4).

The regression estimates for Model 2 are presented in Table 5. Interpersonal EI and stress management EI accounted for 20% of the variance in job satisfaction. The estimated standardized regression coefficient effect of interpersonal EI on job satisfaction was positive and significant, $\beta = .27$, $t(77) = 3.50$, $p < .001$. The Model 2 indicated a significant proportion of variance in job satisfaction, $R^2 = .20$, $F(1, 77) = 9.34$, $p = .001$. The goodness-of-fit was statistically significant for Model 2 because the overall F ratio was 9.34 yielding a p -value $< .001$ which is much lower than the typical level of significance (.05). The null hypothesis was rejected in favor of the alternative hypothesis. Similar conclusion was drawn from correlation analysis (see Table 4).

Research Question 3. The third research question was, “to what extent, if any, does a relationship exist between the stress management EI factor and job satisfaction among

accounting professionals?” The null hypothesis tested was, “no relationship exists between the stress management EI factor, as measured by the total domain score on the EQ-i:S, and job satisfaction, as measured by the total score on the JIG, among accounting professionals.”

Results revealed stress management EI was positively and significantly correlated with job satisfaction, $r(76) = .26, p < .05$. The correlation between stress management EI and job satisfaction is statistically significant with a p -value $< .05$. The null hypothesis was rejected in favor of the alternative hypothesis (see Table 4).

Though correlation analysis showed a positive relationship between stress management EI and job satisfaction, the effect of stress management EI on job satisfaction were found to be not statistically significant in the regression analysis, $\beta = .03, t(77) = 0.39, p > .05$, as presented in Model 2 of Table 5. The results are contrasting. Since correlation does not imply any causation, the preference was to consider the finding from regression analysis and therefore, the null hypothesis was accepted. In other words, the findings can be stated there was no significant effect of stress management EI on the job satisfaction of accounting professionals.

Evaluation of Findings

The meaning of the findings of the current study is presented in this section in relation to other research in the field and the theoretical framework. The current study adds to the literature of Kafetsios and Zampetakis (2008) and Bar-On (2002) who found a worker’s EI may influence job satisfaction because, on an interpersonal level, emotional awareness, and regulation associated with EI affect social relationships positively, and therefore, influences the experience of stress and emotion at work.

The theoretical framework for the study is the dispositional theory. The assumption under the dispositional theory is job satisfaction is a function of an individual’s disposition (such

as EI); thus, some individuals have the predisposition to having more satisfaction with the job than do other people and some people have higher job satisfaction than others regardless of job environment or working conditions (Cohrs, Abele, & Dette, 2006; Greenberg & Baron, 2003).

The dispositional approach is relevant to the relationship between EI and job satisfaction. Judge et al. (1997) indicated the degree of job satisfaction an employee experiences does not come from the attributes of the job, rather the disposition within the individual. Emotional intelligence, as one element of an individual's disposition, thus becomes a factor in the employee's job satisfaction. The research questions in the study did not pertain to the attributes of the job; instead, they addressed the EI factors that might affect job satisfaction, a focus consistent with the dispositional theory. From the dispositional perspective, the findings that positive relationships exist between total EI, the interpersonal EI factor, and the stress management EI factor to job satisfaction are consistent with the dispositional perspective.

Research Question 1. The first research question was, "to what extent, if any, does a relationship exist between total EI and job satisfaction among accounting professionals?" As expected, emotional intelligence was found to be positively associated with and a significant predictor of job satisfaction. This finding was expected on the basis of the dispositional theory. The finding of the research question was consistent with previous research which revealed a positive association between EI and job satisfaction among employees in various industries (Baron, 1997; Kulshrestha & Sen, 2006; Law et al., 2004; Sy et al., 2006). Livingstone and Day (2005) found that EQ-i scores strongly related to scores measuring job satisfaction, self-monitoring ability, and life satisfaction. Results of other studies indicate EI employees, particularly with high emotional jobs, demonstrated enhanced job satisfaction (Borchers, 2007; Opengart, 2005), which is consistent with the findings of the current study.

Homogeneous sample. In the current study, total EI was found to be significantly related to job satisfaction among public accountants working in certified public accounting firms limited to New York who are members of the NYSSCPA, a homogeneous sample. Bar-On (2004a) conducted research examining the relationship between EQ competencies and job satisfaction. Specifically, Bar-On used samples of heterogeneous groups of professionals, which showed a relationship exists between EQ-i scores and job performance and job satisfaction. Carmeli (2003) also found a positive relationship between EI and job satisfaction. In contrast to Bar-On's (2004a) heterogeneous sample, Carmeli's sample contained only senior level managers in the public sector. Carmeli's sample of a homogeneous group of participants is consistent with the type of sample used in the current study. The relationship between EI and job satisfaction might only be significant to the homogeneous sample of public accountants working in CPA firms limited to New York who are members of the NYSSCPA.

Self-reporting instruments. In the current study, total EI was found to be significantly related to job satisfaction using the EQ-i:S and JIG, self-reporting instruments. Coco (2009) examined the same relationship among deans of business schools, using the EQ-i and a Job Global Satisfaction surveys. Similar to the current study, Coco collected self-reports to determine which competencies were most important for satisfied deans. Coco revealed how the competencies assisted processes related to hiring, retention, and development. Coco's study showed a significant association between EI and job satisfaction, indicating deans who worked well under pressure while exhibiting patience and control were generally satisfied with the job. The finding from the first research question, using self-reporting instruments, is consistent with Coco's study. Using self-reporting instruments might be a factor when determining whether a relationship exists between EI and job satisfaction.

Alternative studies. The findings of the research question that a relationship exists between EI and job satisfaction is inconsistent with some studies in the literature. Researchers have observed the relationship between EI and job satisfaction does not always emerge (Clanton, 2005; Millet, 2007; Muhammad, 2006; Stewart, 2008). Clanton (2005) measured EI using the Emotional Intelligence Appraisal and job satisfaction using the JDI of employees in the high-tech defense service industry. The findings indicated no significant relationship between EI and job satisfaction. Muhammad (2006) investigated whether an association existed between an individual's EI quotient, measured by the EQ-i, and his or her level of job satisfaction, in a group of 200 graduate students who worked in a variety of positions and industries. Muhammad also found no statistically significant relationship across occupations between EI and job satisfaction, but suggested that EI was, nonetheless, a contributing factor.

In addition, Stewart (2008) found overall EI was not related to job satisfaction among managers within the food service industry. Millet (2007) conducted research to examine the relationship between EI and job satisfaction among police officers, also using the EQ-i and the JIG, found no significant relationship between EI and job satisfaction among police officers. Even though the instruments used in the separate studies by Stewart and Millet was similar to the ones used in the current study, the findings were not consistent with the first research question. Perhaps other factors, such as industry or profession, need to be examined to determine whether a relationship exists between EI and job satisfaction even when using the same instruments.

Occupation of the participants. In the current study, total EI was found to be significantly related to job satisfaction among public accountants working in certified public accounting firms limited to New York who are members of the NYSSCPA. Bar-On (2004a) indicated the nature of the association, between EI and job satisfaction would vary from

occupation to occupation. Perhaps the relationship between EI and job satisfaction may, at least to some extent, depend on the participants' occupation. The current study is the first study that measured the relationship between EI and job satisfaction among accounting professionals working in public accounting. The assumption under the dispositional theory is job satisfaction is a function of an individual's disposition (such as EI); thus, in the current study, accounting professionals have the predisposition to having more satisfaction with their job regardless of job environment or working conditions.

Research Question 2. The second research question was, "to what extent, if any, does a relationship exist between the interpersonal EI factor and job satisfaction among accounting professionals?" As expected, the interpersonal EI factor was found to be positively associated with and a significant predictor of job satisfaction. The finding of the second research question was consistent with previous research, which indicated higher levels of interpersonal interaction (interpersonal EI) predict job satisfaction.

Some researchers, for example, observed the mediating effects of an individual's interpersonal interactions on the influence of EI to job satisfaction (Bachman, Stein, Campbell, & Sitarenios, 2000; Nikolaou & Tsaosis, 2002; Petrides & Furnham, 2006). Specifically, studies involving individuals and participants whose occupations required interpersonal and social interactions, such as nursing mentally disabled patients, collecting debts, and selling products, revealed strong positive correlations between EI and job satisfaction. The assumption under the dispositional theory is some individuals have the predisposition to having more satisfaction with the job than do other people regardless of job environment or working conditions. The correlations imply that individuals who managed and understood emotions well while relating

with other individuals were more satisfied with the job than employees who did not manage and understand their emotions which is consistent with the dispositional theory.

Alternative studies. The finding of the second research question that a relationship exists between the interpersonal EI factor and job satisfaction is inconsistent with some studies in the literature. Stewart's (2008) study of managers in the food service industry found interpersonal composite scale of Bar-On's model of EI was not related to job satisfaction. The study found that only the adaptability composite scale was strongly related to job satisfaction. Stewart's findings that there was no relationship between interpersonal EI factor and job satisfaction was not consistent with the findings of the second research question. Key differences, from the current study and Stewart's, was the industry (food service) and the participants (managers) used in the study. The inconsistent results with the second research question might be due the industry and particular job context.

Research Question 3. The third research question was, "to what extent, if any, does a relationship exist between the stress management EI factor and job satisfaction among accounting professionals?" Though correlation analysis showed a positive relationship between the stress management EI factor and job satisfaction, the effect of the stress management EI factor on job satisfaction was found not to be statistically significant in the regression analysis. The contrasting findings from the correlation and regression analysis is important because it indicates the one-to-one relationship between the stress management EI factor and job satisfaction was found statistically significant when the effect of the interpersonal EI was ignored. However, after adjusting for the effect of the interpersonal EI factor in regression, such relationship became no longer significant which implied that the relationship between stress management EI and job satisfaction may be accounted for by interpersonal EI. Thus, contrary to

expectations, the finding from the regression analysis supports no relationship between stress management EI and job satisfaction after adjusting for the effect of interpersonal EI in regression.

The reason for the different results might be other factors outside EI which affected the relationship between stress management composite scale and job satisfaction. Previous research did reveal limited support of the relationship between stress management EI and job satisfaction (Muhammad, 2005; Stewart, 2008), but the relationship was expected based on conceptual reasons and other empirical findings with EI among individuals with stressful jobs (Livingston & Day, 2005).

Consistent studies. Consistent with other studies, the current study revealed no association between stress management EI and job satisfaction. Stewart's (2008) study of managers found the stress management composite scale of Bar-On's model of EI was not related to job satisfaction. Muhammad (2005) also found the stress management composite scale was not related to job satisfaction. The findings from these studies of the lack of a relationship between stress management EI and job satisfaction are inconsistent with the findings of Livingston and Day (2005) where stress management composite scale on Bar-On's model of EI was found to relate highest to job satisfaction. The lack of relationship between stress management EI and job satisfaction in the current study is surprising due to a majority of the participants indicating they worked in taxation or auditing which both have pressures and stress to complete assignments by a deadline (Collins & Killough, 1992; Fogarty, 1996; Sweeney & Summers, 2002). Perhaps other factors outside EI had an effect on the relationship between stress management composite scale and job satisfaction.

Alternative studies. Both Cote and Miners (2006) and Nikolau and Tsaousis (2002) investigated the association between EI and job satisfaction among participants with stressful jobs. In particular, Cote and Miners (2006) studied individuals who performed certain jobs at a university (i.e., technical maintenance, administrative support, etc.) whereas Nikolau and Tsaousis (2002) did research on mental health workers. Both used participants with jobs considered to be stressful because most of the time the positions required physical, and sometimes, emotional labor. Just as in other job contexts, the quantitative findings of the studies revealed that EI significantly correlated with job satisfaction. Such outcomes signify individuals with high EI may be more satisfied at work than others, even in stressful situations. However, employees with high EI could be better at identifying when feeling overwhelmed with stress, which facilitates the development of coping strategies and ways to manage emotions (Sy et al., 2006).

Subscales of EI. The findings of the current study did not focus on the individual subscales of the five composite scales of the EQ-i:S leaving an area of examination open for future studies related to the same job context. The main limitation of the studies by Cote and Miners (2006) and Nikolau and Tsaousis (2002) is the failure to determine which specific aspects of EI (i.e. emotional management, emotional integration) yielded the greatest or lowest influence on job satisfaction so the role that stress management EI played in the association is unknown.

Summary

The purpose of the quantitative correlational study was to examine the relationship between EI and job satisfaction among accounting professionals working in CPA firms in New York who are members of the NYSSCPA. Correlation and regression analyses were used to test the null hypotheses and answer the three research questions. The first research question was

whether there was a relationship between total EI and job satisfaction among accounting professionals. The findings demonstrated a positive and significant relationship between the variables. The second research question was whether there was a relationship between interpersonal EI and job satisfaction among accounting professionals. Again, the results demonstrated a positive and significant relationship between the variables. The third research question was whether there was a relationship between stress management EI and job satisfaction among accounting professionals. Though correlation analysis showed a positive association between stress management EI and job satisfaction, the effect of stress management EI on job satisfaction were found not to be statistically significant in the regression analysis with interpersonal EI controlled.

The results of the current study were generally consistent with the literature reviewed in that a relationship exists between total EI and job satisfaction. The present study extended the literature to examine the relationship among public accounting professionals. Even though the current results were generally consistent with some studies within the literature, other studies yielded mixed results on the relationship between EI and job satisfaction and the composite factors of EI and job satisfaction. The mixed results might be due to the particular job context. The findings that positive relationships exist between total EI, the interpersonal EI factor, and the stress management EI factor to job satisfaction are consistent with the dispositional theory in which job satisfaction is a function of an individual's disposition and not the attributes of the job. Future study is suggested to determine which composite factor yields the greatest or lowest influence on job satisfaction related to public accounting professionals.

Chapter 5: Implications, Recommendations, and Conclusions

The recruiting problem, specifically the challenge to fill the demand for accountants and auditors, continues to worsen (Bloom & Myring, 2008; Bureau of Labor Statistics, 2012; Jinkens & Camillo, 2011). Projections indicate that the demand for accountants is likely to increase by 16% between 2010 and 2020 (Bureau of Labor Statistics, 2012; Jinkens & Camillo, 2011). The specific problem addressed by the study is the inability of accounting firms to retain adequate numbers of accountants (Bloom & Myring, 2008; Brundage & Kozeil, 2010; Chan et al., 2008; Huang et al., 2007; Lee, 2007, 2011). To address the challenge and ensure the success of accounting firms, leaders need to identify additional methods for recruiting and retaining accountants (Chan et al., 2008), to offset some of the demand for new employees in the profession.

The purpose of the quantitative correlational study was to examine the relationship between EI and job satisfaction among accounting professionals working in CPA firms in New York who are members of the NYSSCPA. A significant amount of research exists on EI and job satisfaction as separate constructs (Abraham, 2000; Hajj & Dagher, 2010; Sy et al., 2006; Wong & Law, 2002; Zeidner et al., 2004), yet empirical evidence does not exist on how, if at all, EI relates to job satisfaction among accounting professionals.

To achieve the purpose of the study, a quantitative research method was appropriate to determine any existing relationship between EI and job satisfaction. The EQ-i:S (Bar-On, 2002) and the JIG (Ironson et al., 1989) assessments were used to measure the variables of EI and job satisfaction. Invitations to participate were sent to 5,129 public accountants who were members of the NYSSCPA. Self-assessments were received from 85 potential participants completing both the EQ-i:S and the JIG, data from 78 participants were used in the analysis after 7

participants were excluded for either unmatched IDs or missing values. Correlation and regression analyses were used to examine the relationship between EI and job satisfaction.

Some characteristics of the study methodology may have impacted the results of the current study. One limitation of the current study was using a quantitative correlational research design. The study design involved examining relationships between variables, but could not help to determine causality. Although a significant relationship between the two variables may occur, such a finding does not mean that EI causes job satisfaction (Black 2003; Trochim & Donnelly, 2008; Vogt, 2007). Further research would be necessary to obtain evidence of a causal relationship even though a significant correlational relationship exists between EI and job satisfaction in the study. Some aspects of job satisfaction might contribute to specific elements of EI. Other factors, such as the participants' working condition and environment may also influence the outcome of the research.

A possible second limitation of the study is response bias. Response bias occurs when participants consciously misrepresent the truth to answer questions in a certain direction (Zikmund, 2003). Response bias is a possible limitation of the study because the variables were self-reported. The participants' answers to the items on the survey instruments may not represent participants' true opinions and feelings since the participants were asked to rate the level of EI and the levels of job satisfaction. Self-report ratings of EI could be inflated if participants rated themselves with unrealistically high EI levels (Cherniss, 2004). Therefore, there was a risk that the participants would not respond in a straightforward manner or would misinterpret questions. The participants were asked to report their true feelings and were informed the responses were confidential. Confidentiality and the fact that the participants could

respond without supervisors or bosses knowing their participation in the study should have minimized any response bias.

Another possible limitation is related to the generalizability of the study results (Vogt, 2007). Due to the accessibility of the population, the sampling frame was limited to NYSSCPA members. Individuals who responded to the survey may differ from individuals who did not, and thus, the results may not be reflective of the general population of public accountants. The use of a purposive, nonprobability sample for the current study limits the generalizability of the results. Individuals who respond to the survey may differ from individuals who do not, and thus, the results may not be reflective of the general population of public accountants. Generalizing the results to other accounting professionals in other states and the larger population of public accountants in New York State is limited because participants may not be representative of accountants in other areas. Although inferences can be drawn from the results of the current study, generalizing the findings to the entire population would be inappropriate.

The sample appeared to be younger, and thus less experienced, than the target population. The over 60 years category appeared to be unrepresented in the current study. The NYSSCPA could not provide demographic information to determine if each age category was accurately represented in the current study. The percentage of White or Caucasian was higher in the current study and the minority category Asian was underrepresented in the current study in comparison to the demographic characteristics of the target population (*Trends Report*; AICPA, 2011). Replication of the study would assist in determining the significance of the findings beyond the population of the current study. The ethical issues associated with the current research were minimal. The researcher's responsibility, therefore, was to mitigate the potential harm to participants, obtaining informed consent, protecting the subject's rights to privacy and

ensuring confidentiality, and maintaining honesty in collaborating with other professional colleagues. The research did not commence until prior approval from the IRB of Northcentral University. The administration procedure did not allow individuals to proceed without indicating agreement with the consent form. Each participant created a unique identification number to secure each participant's identity and no personal information was collected from the participants.

Chapter 5 began with a review of the problem statement, purpose, method, limitations, and ethical dimensions of the study. The next section focused on the implications of the study, including a discussion of the research questions and corresponding hypotheses and the conclusions based on the analysis of the data. Recommendations for practical applications of the study and suggestions for future research follow. The chapter ends with a summary of the conclusions and key points from the current study.

Implications

In this section, the implications are presented by research question. Presented in the implications section is potential limitations, how the study results relate to the purpose, and significance of the current study, in addition to how the results relate to the literature discussed in Chapter 2.

Research question 1. The first research question focused on to what extent, if any, does a relationship exist between total EI and job satisfaction among accounting professionals? The results of the study indicated a positive and significant relationship between EI and job satisfaction. The null hypothesis, that no relationship existed between total EI and job satisfaction, was rejected in favor of the alternative hypothesis. The results indicated that as total EI increases, job satisfaction increases as well. The findings are congruent with other studies

discussed in Chapter 2 indicating a relationship exists between EI and job satisfaction (Bar-On, 1997; Carmeli, 2003; Coco, 2009; Law et al., 2004; Livingstone & Say, 2005; Sy et al., 2006). Furthermore, participants' scores indicate that EI employees experience greater job satisfaction.

The purpose of the study was to examine the relationship between the variables and the implication of the results could have on the research problem in the current study. While the current study could not establish causality, a positive and significant relationship exists between total EI and job satisfaction.

Job satisfaction is a contributing factor in job retention (Frehill, 2010; Furnham, 2005; Poon et al., 2007; Wyatt & Harrison, 2010). Rahim and Afza (2001) found that an accountant's intent to remain in the industry was directly related to job satisfaction; thus, factors that contribute to job satisfaction have implications for job retention. Firm leaders' need to identify factors associated with job satisfaction in order to understand how to retain employees (Chan et al., 2008). Given the positive and significant relationship between total EI and job satisfaction, leaders of accounting firms should consider building EI measures into the accountant selection process in order to better retain public accountants.

Employees who have emotional skills are more apt to experience job satisfaction than those without the emotional skills (Stein & Book, 2006). Since a relationship exists between EI and job satisfaction, employers could use EI measures in pre-employment screenings to identify individuals with high EI, who consequently, may have increased likelihood to be satisfied with the job and remain in the accounting profession. Job satisfaction often relates positively with productivity and negatively with retention (Furnham, 2005; Wyatt & Harrison, 2010). Job satisfaction is one contributing factor in job retention (Frehill, 2010; Wyatt & Harrison, 2010).

Understanding factors contributing to job satisfaction may facilitate understanding of how to retain individuals.

A limitation of the first research question was using a quantitative correlational research design. Even though a significant correlational relationship exists between total EI and job satisfaction, further research would be necessary to obtain evidence of a causal relationship. Choosing a different design could produce different results.

A possible second limitation of the first research question is response bias. The participants' answers to the items on the survey instruments may not represent participants' true opinions and feelings since the participants were asked to rate the level of EI and the levels of job satisfaction. There was a risk that the participants would not respond in a straightforward manner or would misinterpret questions, which could have an effect on the findings of the research question.

Due to the accessibility of the population, the sampling frame was limited to NYSSCPA members. Generalizing the findings of the first research question to the larger population of accounting professionals in other states and the larger population of public accountants in New York State is limited because participants may not be representative of accountants in other areas. It is especially important when using nonprobability samples to check the representativeness of the sample is to compare the demographic characteristics of the sample with the known characteristics of the target population to determine the extent the sample is similar to the larger population. The demographic results for gender in the current study were consistent with the demographics of the target population. However, the sample for the current study appeared to be younger, and thus less experienced, than the target population. The over 60 years category appeared to be unrepresented in the current study. The percentage of White or

Caucasian was higher in the current study and the minority category Asian was underrepresented in the current study in comparison to the demographic characteristics of the target population (*Trends Report*; AICPA, 2011). The other minority categories appeared to be represented consistent with the demographics of the target population.

Research question 2. The second research question focused on to what extent, if any, does a relationship exist between interpersonal EI factor and job satisfaction among accounting professionals? The results of the study indicated a positive and significant relationship between interpersonal EI factor and job satisfaction. The results indicated that as interpersonal EI factor increases, job satisfaction increases as well. The null hypothesis, that no relationship existed between the interpersonal EI factor and job satisfaction, was rejected in favor of the alternative hypothesis. The findings are congruent with other studies in which researchers observed the mediating effects of an individual's interpersonal interactions on the influence of EI to job satisfaction (Bachman, Stein, Campbell, & Sitarenios, 2000; Nikolaou & Tsaosis, 2002; Petrides & Furnham, 2006). The correlations imply that individuals who managed and understood emotions well while relating with other individuals were more satisfied with the job than employees who did not manage and understand his or her emotions. The results of the second research question were consistent with previous research which indicated higher levels of interpersonal interaction (interpersonal EI) predict job satisfaction,

The purpose of the second research question was to determine that individuals and participants whose occupation requires interpersonal and social interactions had a strong relationship between the interpersonal EI factor and job satisfaction. While the current study could not establish causality, a positive and significant relationship exists between the interpersonal EI factor and job satisfaction. The correlations imply that individuals who

managed and understood emotions well were more satisfied with the job than individuals who did not manage and understand his or her emotions. Understanding factors contributing to accountants' job satisfaction, such as the interpersonal EI factor, may assist leaders at public accounting firms to identify additional nontechnical skills to improve retention to satisfy the demand for accounting professionals.

Research question 3. The third research question focused on to what extent, if any, does a relationship exist between stress management EI factor and job satisfaction among accounting professionals? The results of the study contradicted the alternative research hypothesis and indicated evidence in favor of the third null hypothesis. The findings of the third research question yielded mixed results, thus accepting the null hypothesis. The findings are congruent with other studies where researchers observed the relationship between the stress management EI factor to job satisfaction (Livingston & Day, 2005) and other studies found no relationship between the stress management composite scale to job satisfaction (Muhammad, 2005; Stewart, 2008). The lack of relationship between stress management EI and job satisfaction in the current study is surprising due to a majority of the participants indicating they worked in taxation or auditing which both have pressures and stress to complete assignments by deadlines.

Recommendations

The current study examined whether any relationship exists between the construct of EI and job satisfaction among accounting professionals working in CPA firms in New York who are members of the NYSSCPA. The current study has practical applications for the steps leaders at public accounting firms might take to meet the demand for accounting professionals. Based on the results of the current study, recommendations for future research are identified.

Practical applications. The current study was significant in that it contributes to the limited research on the study of EI and the relationship to job satisfaction among accounting professionals. The current study identified the positive and significant relationship between total EI and job satisfaction and between the interpersonal EI factor and job satisfaction among accounting professional working CPA firms.

Leaders at accounting firms need to know how to identify candidates who are likely to be satisfied with their positions and how to increase the satisfaction of currently employed accountants to increase the retention of accountants. Job satisfaction is important to retain and meet the demand for accountants (Beam, 2006). The study is important to accounting leaders because identifying the factors associated with job satisfaction may help to facilitate understanding of how to retain individuals in the accounting profession. The results of the current study could be significant by providing the necessary foundation to assist accounting leaders and human resource personnel to address the problem of accounting firms retaining adequate number of accounting professionals to meet current and future demand.

Individuals who respond to a survey may differ from individuals who do not, and thus, the results may not be reflective of the general population of public accountants. Generalizing the results to other accounting professionals in other states and the larger population of public accountants in New York State is limited because participants may not be representative of accountants in other areas. Although inferences can be drawn from the results of the current study, generalizing the findings to the entire population would be inappropriate. Replicating the study would assist in determining the significance of the relationship between EI and job satisfaction beyond the population of the current study.

It is important for leaders of accounting firms to continue to identify factors that contribute to job satisfaction and retention of their employees. The current study will contribute to the research literature since studies have not addressed the effects of EI and job satisfaction within the accounting profession.

Recommendations for future research. Based on the outcome of the current study, recommendations regarding future research are provided. The focus of the current study was limited in scope to examining if a relationship existed between EI and job satisfaction. Although a positive and significant relationship between EI and job satisfaction was found in the study, a future recommendation is to use a different design to determine a causal relationship. Future studies could control for moderating variables, since participants cannot be randomly assigned to levels of the predictor variable. The current study could lead to the use of EI and the EQ-i:S as a tool in the recruitment and selection process of accounting professionals.

Even though the current findings were generally aligned with some research within the literature, other studies within the literature did not yield the same results on the relationship between EI and job satisfaction and the composite factors of EI and job satisfaction. The differing results with some research studies might be due to the particular job context. Future research using the EQ-i:S should extend the research beyond the current study to include the three remaining composite scales to determine the relationship between the subscales to job satisfaction.

The limitation of the current study to only accounting professionals working in CPA firms in New York who are members of NYSSCPA constrained the results to a group with the larger domain of public accounting. Future research on the topic could use a larger sample size

to generalize to the population of public accountants in the United States. The larger sampling of public accountants could then be compared the findings in the current study.

Conclusions

The purpose of the study was to examine the relationship between EI and job satisfaction among accounting professionals working in CPA firms in New York who are members of the NYSSCPA. A quantitative correlational study was undertaken to determine whether there was a relationship between EI and job satisfaction. The findings reveal a relationship does exist. Understanding EI as it relates to job satisfaction in order to retain adequate numbers of accountants is a priority to the future of the accounting profession and the success of public accounting firms.

The current study was significant in that it contributes to the limited research on the study of EI and the relationship to job satisfaction among accounting professionals. The current study adds to the literature of Kafetsios and Zampetakis (2008) and Bar-On (2002) who found a worker's EI may influence job satisfaction because, on an interpersonal level, emotional awareness, and regulation associated with EI affect social relationships positively, and therefore, influences the experience of stress and emotion at work. The results of the study indicate that, for the sample studied, total EI and the interpersonal EI factor were found to be a significant predictor of job satisfaction. Future research opportunities exist for examining the relationship between EI and job satisfaction more thoroughly to provide a better understanding of the relationship for leaders of accounting firms in order to retain adequate numbers of accountants to meet the demand.

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Appendix

Appendix A: Job in General Scale

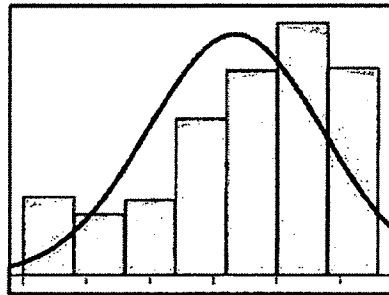
Job in General

Think of your job in general. All in all, what is it like most of the time? In the blank beside each word or phrase below, write

Y for "Yes" if it describes your job
N for "No" if it does not describe it
? for "?" if you cannot decide

- ___ Pleasant
- ___ Bad
- ___ Great
- ___ Waste of time
- ___ Good
- ___ Undesirable
- ___ Worthwhile
- ___ Worse than most
- ___ Acceptable
- ___ Superior
- ___ Better than most
- ___ Disagreeable
- ___ Makes me content
- ___ Inadequate
- ___ Excellent
- ___ Rotten
- ___ Enjoyable
- ___ Poor

THE JOB DESCRIPTIVE INDEX



2009 Revision

including

The Job in General Scale

BGSU[®]

Bowling Green State University

The Job in General Scale
 © Bowling Green State University
 1982-2009

Appendix B: Emotional Quotient Inventory: Short (EQ-i:S)

Sample Questions

The EQ-i:S™ consists of statements that provide you with an opportunity to describe yourself by indicating the degree to which each statement is true of the way you feel, think, or act most of the time and in most situations. There are five possible responses to each sentence. 1 – Very seldom or Not true of me; 2 – Seldom true of me; 3 – Sometimes true of me; 4 – Often true of me; 5 – Very often true of me or True of me. Read each statement and decide which one of the five possible responses best describes you.

1. It's hard to describe my feelings.
2. I'm unable to understand the way other people feel.
3. I have strong impulses that are hard to control.
4. When facing a problem, the first thing I do is stop and think.
5. I'm a fairly cheerful person.
6. I don't have bad days.

Appendix C: Demographic Data Sheet

1. What is your age?

- 20 - 29
- 30 - 39
- 40 - 49
- 50 - 59
- over 60

2. What is your gender?

- (1) Male (2) Female

3. What is your ethnicity?

- (1) Hispanic
- (2) White
- (3) African-American
- (4) American Indian
- (5) Asian
- (6) Other

4. How long have you been employed in your current position?

- (1) less than 1 year
- (2) 2-5 years
- (3) 6-10 years
- (4) 11-15 years
- (5) Greater than 15 years

5. How long have you been employed in public accounting?

- (1) less than 1 year
- (2) 2-5 years
- (3) 6-10 years
- (4) 11-15 years
- (5) Greater than 15 years

6. What type of work do you perform for your firm?

- (1) Tax
- (2) Audit
- (3) Forensic Accounting
- (4) Financial Planning
- (5) Consulting
- (6) Other

Appendix D: EQ-i:S Permission Letter



Multi-Health Systems Inc.

Publishers and Distributors of Professional Assessment Materialswww.mhs.com

May 30, 2012

To Whom It May Concern,

This letter is to confirm that David Glodstein has been granted permission by Multi-Health Systems Inc. (MHS) to use EQ-i:S™ for his dissertation at Northcentral University.

Leslie Miller, Ph.D., who has agreed to supervise David Goldstein's use of this instrument, has met our Qualifications, which are in accordance with the ethical and professional standards of the American Psychological Association and the Standards for Education and Psychological Testing, to administer this instrument.

Thank you,


Shawna Ortiz,
Multi Health Systems, Inc.

MHS

In Canada: 3770 Victoria Park Ave., Toronto, ON M2H 3M6; (800) 268-6011 or 416-492-2627

In US: P.O. Box 550, North Tonawanda, NY 14120-0950; (800) 456-3003

International +1-416-492-2627

Fax +1-416-492-3543; Toll Free in Canada and the U.S. (888) 540-4484

VISIT OUR WEBSITE AT <http://www.mhs.com>

Appendix E: JIG Permission Letter



Job Descriptive Index (JDI) Office
214 Psychology Building
Department of Psychology
Bowling Green State University
Bowling Green, OH 43403

February 2, 2012

The Job Descriptive Index (JDI) and family of measures – including the Job In General scale (JiG), abridged Job Descriptive Index (aJDI), abridged Job In General scale (aJiG), Trust in Management scale (TiM), Intent to Quit (ITQ), Stress in General (SiG) scale, and Survey of Work Values, Revised, Form U. (SWV) are owned by Bowling Green State University, copyright 1975-2012.

Permission is hereby granted to David Glodstein to use these measures in his or her research.

The aforementioned scales may be administered as many times as needed in this course of this research.

Chris Chang

Chris Chang
JDI Research Assistant
Tel: 419.372.8247
Fax: 419.372.6013
jdi_ra@bgsu.edu

Appendix F: Informed Consent Form

Examining the Relationship Between Emotional Intelligence of Accountants and Job Satisfaction

Purpose. You are invited to participate in a research study for a dissertation at Northcentral University in Prescott Valley, Arizona. The purpose of the study is to examine the relationship between emotional intelligence of accountants and their job satisfaction. No deception is present in the study. I am interested in your opinions and reflections regarding job satisfaction and emotional intelligence.

Participation Requirements. You will be asked to complete online questionnaires regarding your perceptions associated with emotional intelligence and job satisfaction. The estimated time to complete the assessment is approximately 15 minutes.

Research Personnel. The researcher conducting the project is David Glodstein. David Glodstein can be contacted at any time by writing to 4nsiccpa@optonline.net. The Dissertation Chair for the research project is Dr. Leslie Miller. She can be contacted at lmiller@ncu.edu.

Potential Risk/Discomfort. No risks are associated with the study. You are permitted to withdraw at any time and you may choose not to answer any question you do not feel comfortable answering.

Potential Benefit. No material incentives are offered for participating in the study. The results of the study will be used for the completion of the researcher's dissertation. The intent of the study is to add to the body of knowledge in emotional intelligence and job satisfaction as a possible means to increase recruitment and retention of public accountants.

Anonymity/Confidentiality. The data collected in the study is confidential, strictly anonymous, and only the researcher will maintain control of the responses. All data is coded such that your name is not associated with them. In addition, the coded data is made available only to the researchers associated with the project. To ensure responses are anonymous, the assessment does not include questions that could be used to identify individuals or associated organization.

Right to Withdraw. You have the right to withdraw from the study at any time without penalty. You may omit questions that you do not feel comfortable answering. If you have any questions, you may contact the researcher or dissertation committee chairperson.

Agreement.

I have read the above description of the Examining the Relationship Between Emotional Intelligence of Accountants and Job Satisfaction study and understand the conditions of my participation. Clicking the “Take Survey” button below, indicates that I am giving my consent to participate in the current study and will begin to fill out this electronic survey. If I do not wish to participate, I may click “Exit survey” below or close the browser.

***Agreement to participate by clicking the “Take survey” button below.**

Take survey

I do not wish to participate.

Exit survey

Appendix G: Introductory Letter

Dear Participant:

I would like to invite you to participate in a study I am conducting that involves examining the relationship between emotional intelligence of accountants and job satisfaction. I am conducting research for my dissertation as a doctoral candidate at Northcentral University. I am conducting a study that involves examining if any relation exists between emotional intelligence and job satisfaction among public accountants. The study has IRB approval (pending) for research conducted with human subjects. Your participation in the study is critical to the data collection process, and that the individual results will remain private. Only the researcher and the dissertation chair will have access to individual information.

You are being asked to anonymously complete a demographic data sheet and two self-assessment instruments. Permission has been granted to use both instruments for the study. The total time necessary to complete the survey should be approximately 15 minutes. The following sequence serves to illustrate the survey process:

1. Click on the following link to the Informed Consent page and express consent by clicking the “Take survey” button at the bottom of the page:
<http://www.surveymonkey.com/s/PublicAccountants>
2. Once completed, you will automatically be directed to the demographic data sheet.
3. Create a user identification number (e.g., last four digits of home or cell phone number) to serve as an anonymous identifier for linking the self-report instruments and demographic data sheet. The same self-created user identification number will be used throughout and will be used in place of your name to ensure confidentiality.
4. Once completed, you will be directed to begin the job satisfaction survey.
5. Enter your self-created user identification number at the top of the survey instrument.
6. Once complete, you will automatically be directed to the EQ-i:S (emotional intelligence) survey located at www.mhsassessments.com.
7. Enter the following universal Group ID Code and Password to enter the MHS assessment site. Group ID Code: 15442-001-001 Password: Accountants
8. Once entered, type in your self-created user identification at the top of the EQ-i:S survey. Read the brief instructions listed at the beginning of the questionnaire before answering the items.

Use the same identification number on both assessments and data sheet. Complete all survey items in order to ensure accuracy of the results.

The staffing crisis is one of the most significant challenges of the accounting profession over the last decade and will continue to be an area of concern.

The understanding of the relationship between emotional intelligence and job satisfaction could assist leaders of public accounting firms to identify additional methods for recruiting and retaining accountants and auditors.

If you have any questions concerning the study, please contact me by phone or email as indicated below. Thank you for your time and participation.

Sincerely,

David Glodstein
Doctoral Candidate
Northcentral University
Phone: 516-581-1477
Email: 4nsiccpa@optonline.net

Appendix H: EQ-i:S Interpretative Guidelines

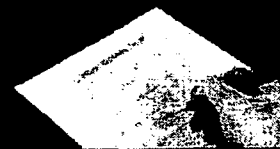
Interpretative guidelines for standard scores of the Bar-On EQ-i:S.

130+	Markedly high-atypically well-developed emotional and social capacity
120-129	Very High-extremely well-developed emotional and social capacity
110-119	High-well developed emotional and social capacity
90-109	Average-adequate emotional and social capacity
80-89	Low-underdeveloped emotional and social capacity, with room for improvement
70-79	Very Low-extremely underdeveloped emotional and social capacity, with considerable room for improvement
Under 70	Markedly Low-atypically impaired emotional and social capacity, with extensive room for improvement (Bar-On, 2002).

The total EQ scale score gives a general indication of how emotionally and socially intelligent the respondent is.

Appendix I: Introductory Email

Emotional Intelligence/Job Satisfaction Dissertation Survey



Dear NYSSCPA Member:

Occasionally, a NYSSCPA member, who is also a doctoral candidate, approaches the State Society for assistance in completing their dissertation. Below you will find a request for your help. Your participation is entirely voluntary and I thank you for your willingness to be involved.

The survey results will be used by a NYSSCPA member who is a graduate student at Northcentral University as part of his Doctorate program. The survey should take approximately 15 minutes or less to complete.

The survey is designed to gather data about accounting professionals emotional intelligence and job satisfaction. To take the survey, click on the link below and follow the instructions that appear. It is recommended that you read the information at this link for further information on the survey and instructions. The following Code and Password is necessary to complete the emotional intelligence portion of the survey.

Code: 15442-001-001, **Password:** accountants.

The survey is located at <https://www.surveymonkey.com/s/PublicAccountants>. **If you have participated**, but were unable to enter the Code to complete the emotional intelligence portion of the survey, this portion of the survey is located at www.mhsassessments.com. Enter the respective Code and Password above and use the same four digit identification number used for the first part of the survey previously completed on SurveyMonkey.

If you have any questions about this process or the survey, you can contact:

David Glodstein CPA, CFE, CFI
State University of NY - Old Westbury
Department of Accounting, Taxation and Business Law
glodsteind@oldwestbury.edu
516-876-3305

Again, thank you for your time and consideration.

Appendix J: Reminder Email

First Reminder Email

From:
Sent:
To:
Subject: NYSSCPA Emotional Intelligence/Job Satisfaction Survey

Dear NYSSCPA Member:

There is still time to complete the survey located at <http://www.surveymonkey.com/s/PublicAccountants>. If you have already taken the survey, thank you. If not, please click on the link and follow the instructions that appear.

The survey is designed to gather data about accounting professionals emotional intelligence and job satisfaction. To take the survey, click on the link and follow the instructions that appear. It is recommended that you read the attached letter for further information on the survey and instructions. The following Group ID Code and Password is necessary to complete the emotional intelligence portion of the survey. Group ID Code: 15442-001-001 Password: Accountants

The survey results will be used by a NYSSCPA member who is a graduate student at Northcentral University as part of his Doctorate program. It should take approximately 15 minutes or less to complete the survey. Please take a few moments to complete the survey to help better understand job satisfactions as it relates to public accountants.