

# Effect of Emotional Intelligence Orientation on Audit Sustainability of Certified Public Accountants (CPAs) in Thailand

Anucha Thapayom<sup>\*</sup> Phaprukbaramee Ussahawanitchakit<sup>2</sup> and Sutana Boonlua<sup>3</sup>

## Abstract

The purpose of this research was to examine the effect of emotional intelligence orientation on audit sustainability. Data was collected from 290 CPAs in Thailand by questionnaire mail survey. The statistic used to analyze was the ordinary least square regression. The results revealed that two dimensions of emotional intelligence orientation (including intrapersonal awareness competency, and mood creativity focus) had significant positive associations with continuous audit achievement and audit sustainability, while environmental adaptability potentiality was only significant positive association with continuous audit achievement. Furthermore, continuous audit achievement had a positive influence on audit sustainability. The suggestion of this research with the conclusions is highlighted as well.

**Keywords:** Emotional Intelligence Orientation, Audit Sustainability, Continuous Audit Achievement

## 1. Introduction

Human intelligence is the intellectual capacity of humans, which is categorized by perception, self-awareness, consciousness, and volition. Through their intelligence, humans possess the cognitive capacities to learn, form concepts, understand, apply logic, and reason - including the abilities to comprehend ideas, recognize patterns, plan, make decisions, solve problems, retain information, and use language to communicate. Intelligence supports humans to experience and think (Neisser et al., 1996). Human intelligence can be separated into two main groups including intelligence quotient (IQ), and emotional intelligence (EI) or emotional quotient (EQ). IQ is an assessment of people's cognitive abilities (intelligence) in relation to their age group. The previous research in psychology showed that many people with a high IQ have failed in both work and family life (Goleman, 1998a). Thus, IQ alone does not guarantee success and happiness in life. Work and life need to include EI which is an important factor in bringing people success and happiness to themselves and society.

Emotional intelligence (EI) is the ability to perceive and express emotion, assimilate emotion in thought, understand and reason with emotion and regulate emotion in the self and others (Mayer & Salovey, 1997). Prior research found that success in life depends on the IQ of people at only 20%, and another 80% is other factors such as emotional intelligence (Mayer & Salovey, 1995). Consistent with

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<sup>\*</sup> Doctor Student, Doctor of Philosophy (Accounting), Mahasarakham Business School, Mahasarakham University.

<sup>2</sup> Associate Professor, Mahasarakham Business School, Mahasarakham University.

<sup>3</sup> Lecturer, Mahasarakham Business School, Mahasarakham University.

studies of Goleman (1998a) it was found that EI is important and has effects on the success of individuals more than IQ. Individuals scoring high on EI were more successful in dealing with negative life event stress (Armstrong et al., 2011). Hence, EI is the factor that can explain why people with a high IQ cannot have success in life, while some people with a normal IQ can have the most success in life (Goleman, 1995).

EI is important for individuals in all types of occupations because EI develops a kind of confidence, enthusiasm, motivation, friendship, and energy in the person. Prior research tested EI alongside 33 other important workplace skills, and found that EI is the strongest predictor of performance, explaining a full 58% of success in all types of jobs (Bradberry & Greaves, 2014). For the auditor, EI is very important because in the operation, auditors will have to face the pressures of society that affect their audit performance. Auditors must have interaction with people while performing their tasks (Akers & Porter, 2003). Auditors must be able to interact with customers to sell their services, to communicate with an assistant auditor in order to command or review audit tasks; and to communicate, coordinate, and exchange information with the government, non-government officers, and others with whom the auditor has to contend as part of the task. Thus, auditors who do not have the skills to build strong relationships may feel uncomfortable with daily tasks and may have less satisfaction with the occupation.

Thus, this research attempts to integrate the key components of emotional intelligence orientation in a new model. The main purpose of this research is to investigate the effects of emotional intelligence orientation on audit sustainability. The remains of this research are structured as follows. First, the researcher provides the relevant literatures and hypotheses development of all constructs. Second, the researcher explains the methodology. Third, the researcher discusses the results of this research. Fourth, the researcher explains the contributions and directions for future research. Finally, the researcher concludes of this research.

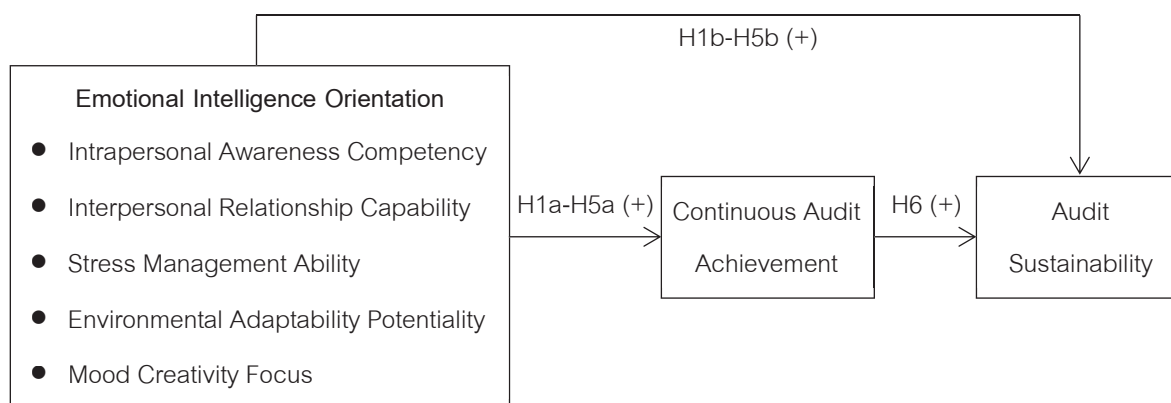
## 2. Literature review and hypothesis development

The concept of emotional intelligence (EI) was formulated in 1920 by Thorndike, who used the term “social intelligence” to refer to EI. It was later popularized by Mayer et al. (1990), who introduced the term “emotional intelligence” to the field of psychology and Goleman (1995), who published a book on emotional intelligence. Nowadays, emotional intelligence is a popular concept, which has an effect on capability to work more than twice as much as intellectual intelligence (Goleman, 1998a; 1998b).

Prior studies separated the dimension of EI into two groups including the ability model and trait (or mixed) model. The ability model (Mayer & Salovey, 1997) focuses on an individual's cognitive ability to recognize emotions, understand the information of the emotions, incorporate emotion-related feelings, and manage the emotions appropriately. Trait or mixed model (Bar-On, 1997; Goleman, 1998b) EI should be more emphasized as to personality traits than cognitive and mental abilities. The difference between the ability model and the mixed model is the ability-based model that focuses on performance-based measures while the mixed model looks at both potentiality factors and personality traits (Heindel, 2009).

Hence, this research uses a dimension of the Bar-On model because it was clear about the intention to focus on emotionally and socially competent behavior which correspond with the tasks of auditors who have been affected by the society and emotions. Therefore, the conceptual model presents the relations between emotional intelligence orientation and audit sustainability as shown in Figure 1.

**Figure 1:** Conceptual model of emotional intelligence orientation and audit sustainability



## 2.1 Emotional intelligence orientation

Emotional intelligence orientation refers to the ability to identify, use, understand, and manage the feeling, emotions and needs of one's self and others in positive ways to relieve stress, communicate effectively, empathize with others, overcome challenges and defuse conflict (Mayer & Salovey, 1997; Goleman, 1998b; Bar-On, 2000).

The prior research found that EI plays a key role in the success of the individual and particular success in the workplace (Goleman, 1995). Moreover, EI is a key factor in determining the ability of people to succeed in life. EI is a key factor to the success of performance in all types of jobs (Bar-On, 2002). Individuals scoring high on EI were more successful in dealing with negative life stress events (Armstrong et al., 2011). In addition, EI also has a significant role in building confidence and success in work and will help in facing the challenges that arise from globalization and business competitiveness (Kahtani, 2013). Prior research shows empirical evidence that the developments in EI are significantly correlated with increasing performance, both in the workplace and in learning (Braidfoot & Swanson, 2013). Besides, emotional intelligence is an important underlying factor that may interact with pressure and other variables that will influence the judgments and decisions of the auditors (Yang, 2013).

**2.1.1 Intrapersonal awareness competency** refers to the ability to think about and understand one's self, to be aware of one's strengths and weaknesses, and to plan effectively to achieve personal goals, reflecting on and monitoring one's thoughts and feelings and regulating them effectively (Bar-On, 2006; Grubb & McDaniel, 2007). In addition, intrapersonal awareness competency dimension include the following subdimensions: emotional self-awareness, assertiveness, self-regard, independence and self-actualization. From the literature review it was found that individuals with more levels of intrapersonal intelligence are able to identify their emotions and use them to guide their behavior (Bar-On, 2006).

Furthermore, Day (2000) indicated that there are specific intrapersonal emotional intelligence competencies that are even more significant for leaders, because strong leaders must have the ability to play the right role and respond appropriately to each situation. Also, intrapersonal competency has a positive association with honesty, ethics, and empowerment. The intrapersonal competencies are the foundation of an emotionally intelligent leader (Heindell, 2009).

For accounting research, prior research found that intrapersonal skill has positive influences on professional practice and job success (Pornpandejvittaya & Sukkhwat, 2011). Consistent with Durgut et al. (2013), it was found that independency and self-actualization have a significant relationship with the success of accounting subjects. Moreover, Bay and McKeage (2006) said that self-awareness is a skill that may help accountants better perform in many areas such as leadership, customer relations management, and decision-making. Similarity, Jannopat and Ussahawanitchakit (2013) showed that self-awareness has a significant relationship with audit judgment and audit quality. Therefore, the associations are hypothesized as follows:

Hypothesis 1: Intrapersonal awareness competency will positively relate to a) continuous audit achievement and b) audit sustainability.

**2.1.2 Interpersonal relationship capability** refers to the ability to recognize the feelings of other people that are facilitated by linguistic skill and ability to be aware of and understand the emotions and feelings of others to create and maintain positive relationships with others (Bar-On, 2006; Shearer, 2006). This dimension includes empathy, social responsibility and interpersonal relationship sub-dimensions. From the literature review it was found that interpersonal relationship capability is important in all types of careers because this skill is very important in that employers identify them as “the number one differentiator” for job applicants in all types of industries (Sutton, 2002). Building on interpersonal abilities is at the heart of effective relationships and are evidenced in the capacity to establish positive relationships, communicate effectively, manage conflict, and cooperate with others (Bar-On, 2000). Also, Afshar, and Rahimi (2014) stated that interpersonal skill correlated significantly and highly with speaking abilities.

In accounting research, prior research found that accountants with better interpersonal skills created better relationships with clients to meet the needs of employers, and thereby, had rewarding lives and satisfying careers (Kermis & Kermis, 2010). Besides, interpersonal relationships have a positive association with the success of accounting subjects (Durgut et al. 2013). Consistent with Akers and Porter (2003), interpersonal skills are important for audit professionals because auditors must be able to interact with customers to sell their services, to communicate with an assistant auditor in order to command or review audit tasks, and to communicate, coordinate, and exchange information with the government, non-government officers, and others with whom the auditor has to contend as part of the task. Furthermore, Glodstein (2014) investigated the relationship between the EI of accountants and job satisfaction. The results of the research indicate that interpersonal factors were found to be a significant predictor of job satisfaction. Respectively, the related hypotheses are postulated as the following:

Hypothesis 2: Interpersonal relationship capability will positively relate to a) continuous audit achievement and b) audit sustainability.

**2.1.3 Stress management ability** is defined as the skills to cope with stressful situations and control one's emotions such as abilities like stress tolerance and impulse control (Bar-On, 2006; Archer, 2012). In addition, stress management ability dimension includes the following sub-dimensions of stress tolerance and impulse control. From the literature review it was found that persons who are emotional intelligence are thought to manage their stress effectively as a result of their greater emotional knowledge, basic emotional skills, and their ability to regulate their emotions (Mayer et al., 1999). Also, stress management is a key factor in determining the ability of people to succeed in life (Bar-On, 2002). On the part of business research, the role of emotion regulation is to understand the different types of emotions, and even more so control impulsive actions which are appropriate for the situation. Managers must have the ability to control emotions, manage emotions, and find a more effective strategy (Khosravi et al., 2011).

On the part of accounting research, stress management plays a large role in organizational life that may allow accountants to increase performance in areas including leadership, decision-making, and client relations as well as the integrity to gather and maintain accurate financial records. Stress management is vital for successful careers as professional accountants, as recognized by the Institute of Management Accountants and the AICPA. Also, stress management is important in helping accountants make decisions more efficiently. Bookkeepers must have the ability to control and manage their emotions, and find emotion-controlling tactics that are more effective (Bay & McKeage, 2006). Auditors need to be able to manage complex and stressful situations through effective planning, organizing, leading, and controlling (Wong et al., 2007). Auditors who lack stress management skills found that the effectiveness of their audit practice might decrease. Therefore, the associations are hypothesized as follows:

Hypothesis 3: Stress management ability will positively relate to a) continuous audit achievement and b) audit sustainability.

**2.1.4 Environmental adaptability potentiality** refers to the ability to use emotions to change and adapt to daily demands of life in a flexible and effective manner (Bar-On, 2006; Grubb & McDaniel, 2007). This dimension comprises the reality-testing, flexibility and problem-solving sub-dimensions. Based on research findings, Bar-On (2006) indicated that flexibility is closely associated with the ability to adjust to different social environments. As such, it is an extremely important EI factor for individuals as well as organizations, and a major contributor to organizational survival. In order to survive in a dynamic market economy, organizations must be flexible and ready to rapidly and adequately meet change. Likewise, problem-solving is important for understanding emotions in order to solve problems (or possibly to solve problems with emotional content). Problem-solving is especially critical for effective strategic planning; it is essential in anticipating and dealing with potentially complex problems on a large scale. In addition, Afshar and Rahimi (2014) found that higher levels of adaptability correlated significantly and highly with speaking abilities. Also, adaptability skill had a strong link with impression management behavior (Jain, 2012).

In accounting research, Saklofske et al. (2012) indicate that higher levels of adaptability are associated with higher academic success. Consistent with the result of Durgut et al. (2013), adaptability (flexibility and problem-solving), which is a dimension of emotional intelligence, had an influence on the success of accounting subjects. In addition, Pornpandejvittaya and Sukkhewat (2011) found that adaptability has positive influences on professional practice. Also, professional practice is likely to have a positive effect on job success. Respectively, the related hypotheses are postulated as the following:

Hypothesis 4: Environmental adaptability potentiality will positively relate to a) continuous audit achievement and b) audit sustainability.

**2.1.5 Mood creativity focus** refers to the ability to make a positive feeling regarding self, others and life in general, and ability to motivate oneself and remain optimistic (Bar-On, 2006; Sabittha & Panchanatham, 2011). This dimension includes the sub-dimensions of happiness and optimism. The role of mood creativity focus is a popular issue concerning how it can influence the managerial behavior of a person. From prior research, Bar-On (2006) indicated that happy people often feel good and at ease in both work and leisure; they are able to “let their hair down” and enjoy the simple opportunities for having fun. Self-motivation can help individuals to take the initiative and do the hard work to improve themselves. Besides, individuals with self-motivation do not give up easily when facing problems or frustration (Kahtani, 2013). In this area of business research, motivation relate to job efficiency and operational success. Also, the happiness factor has a positive relationship with overall employee engagement (Heindel, 2009).

On the part of accounting research, mood has positive influences on professional practice. Also, professional practice is likely to have a positive effect on job success (Pornpandejvittaya & Sukkhewat, 2011). Likewise, Akers, and Porter (2003) stated that self-motivation is a significant factor for the success of the accounting profession. Moreover, Pimpaporn (2012) found the positive relationship between self-motivation with the operational success and job efficiency of auditors. Also, self-motivation focus has a significant, positive relationship with accounting practice efficiency, accounting judgment, accounting professionalism, professional success, and professional survival (Kaewyong et al., 2014). Respectively, the related hypotheses are postulated as the following:

Hypothesis 5: Mood creativity focus will positively relate to a) continuous audit achievement and b) audit sustainability.

## **2.2 The relationship between continuous audit achievement and audit sustainability**

The consequences of emotional intelligence orientation in this research are continuous audit achievement and audit sustainability. This part emphasizes the effects of continuous audit achievement on audit sustainability.

**2.2.1 Continuous audit achievement** refers to the results of an audit that meets the goals and strategies of the prescribed audit and its effect on client acceptance, client satisfaction, and the financial users' confidence (Jiang et al., 2010). In determining what is needed for the future, one tries to make it occur, or one refers to a set of results in mission-critical needs; and the goals are less specific than the

objectives. The objectives will be set up after the goal. The goal is to help auditors think about ways that it can be brought to fruition (Jiang et al., 2010). The audit is intended to relate to the financial statements that will be audited in order to use them with confidence. The performance audit in accordance with the policies and standards is set to increase the efficiency and effectiveness of the audit by the elements of the audit plan, inspection methods, evidence of performance, and audit reporting. All procedures were performed in accordance with the purpose of checking the results for practical purposes in efficiency and effectiveness in line with the main goal of the scheduled inspection.

Prior research indicated that enhancing audit quality is the only sustainable way to achieve the audit goal, and that the audit's achievement is a continuous audit operation with target clients that gains audit quality (Chang et al., 2008). Moreover, audit achievement is factors causing audit sustainability (Robkob & Ussahawanitchakit, 2009). In this research, audit sustainability refers to a stakeholder's acceptance about the individual image, reputation and ability of the auditor, and to be assured of an increase in new clients and retaining previous clients, respectively (Chen et al., 2002). Therefore, the associations are hypothesized as follows:

Hypothesis 6: Continuous audit achievement will positively relate to audit sustainability.

### 3. Methodology

#### 3.1 Sample selection and data collection procedure

The population is certified public accountants (CPAs) in Thailand. The sample is selected from the online data base of the Federation of Accounting Professions under the Royal Patronage of his Majesty the King ([www.fap.or.th](http://www.fap.or.th)). The auditors are active in the database totaling 9,535 CPAs (information drawn on May 8, 2016). Accordingly, an appropriate sample size is 369 CPAs under the 95% confidentiality rule (Krejcie & Morgan, 1970). Based on prior business research, a 20% response rate for a mail survey, without an appropriate follow-up procedure, is deemed sufficient (Aaker et al., 2001). Thus, 1,845 mailed questionnaires are appropriate for a distributed mail survey. With regard to the questionnaire mailing, 87 surveys were undeliverable. Deducting the undeliverable from the original 1,845 mailed, the valid mailing was 1,758 surveys, from which 296 responses were received. Due to six found incomplete and with response errors. As a result, completed questionnaires are 290.

The effective response rate was approximately 16.50%, less than 20% because it may be due to the busy work demands in public accounting across the first calendar quarter as a cultural phenomenon (Sweeney & Summers, 2002). However, the acceptable criterion for the minimum sample size is that it should never fall below five observations for each interdependent variable; it was  $16 \times 5$  which is approximately 80 (Hair et al., 2010). Thus, 290 auditors are an acceptable sample size for employing multiple regression analysis.

### 3.2 Test of non-response bias

To test non-response bias and to detect and consider possible problems with non-response errors was investigated by t-test that followed to Armstrong and Overton (1977). The researcher was compared early and late responses about gender, age, marital status, and audit experience. The results were not significant between early and late responses. Therefore, it was implied that these received questionnaires show insignificant non-response bias for the analysis in this research.

### 3.3 Variable measurement

To measure each construct in the conceptual model, all variables are anchored by five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree) excluding control variables. In addition, all constructs are developed for measuring from definition of each constructs and examine the relationship from theoretical framework and prior literature reviews. Hence, the variable measurements of this research are described as follows:

#### 3.3.1 Dependent variable

Continuous audit achievement is measured via achieved the goals, performance consistent with planning, risk assessment, audit process, report presentation. This construct is developed as an adopted scale, inclusive of four items.

Audit sustainability is the ending dependent variable in this research. This construct is measured via good client relationship, the enhancement of opportunities to get new clients and achieving their objectives or goals for the long-term. This construct is an adopted scale, including four items.

#### 3.3.2 Independent variables

Emotional intelligence orientation includes five dimensions: intrapersonal awareness competency, interpersonal relationship capability, stress management ability, environmental adaptability potentiality, and mood creativity focus. The variable measurements of each dimension are described as follows:

Intrapersonal awareness competency is measured via five sub-dimensions as follows: emotional self-awareness, assertiveness, self-regard, independence and self-actualization. This construct is measured using a five-item scale, developed as a new scale, based on its definition.

Interpersonal relationship capability is measured via three sub-dimensions as follows: empathy, social responsibility and interpersonal relationships. This construct is measured using a five-item scale, developed as a new scale, based on its definition.

Stress management ability is measured via five sub-dimensions as follows: stress tolerance and impulse control. This construct is measured using a four-item scale, developed as a new scale, based on its definition.

Environmental adaptability potentiality is measured via three sub-dimensions as follows: reality-testing, flexibility and problem-solving. This construct is measured using a four-item scale, developed as a new scale, based on its definition.



Mood creativity focus is measured via two sub-dimensions as follows: happiness and optimism. This construct is measured using a four-item scale, developed as a new scale, based on its definition.

### 3.3.3 Control variables

Control variables in this research comprise age and gender. Based on the sample data, age is represented by a dummy variable including 0 (less than or equal to 40 years old), and 1 (more than 40 years old). Gender is represented by a dummy variable including 0 (male), and 1 (female).

### 3.4 Reliability and validity

In this research, the Cronbach's alpha was used to test the reliability of the measurement. Coefficient alpha indicates the degree of internal consistency among items that should be greater than 0.70 (Hair et al., 2010). Also, convergent validity was tested by the factor loading, each of construct should be greater than the 0.40 cut-off and all factors are statistically significant (Hair et al., 2010).

**Table 1:** Result of measure validation

Variables	Factor Loadings	Cronbach's Alpha
Intrapersonal Awareness Competency (IAC)	.634-.841	.839
Interpersonal Relationship Capability (IRC)	.656-.924	.885
Stress Management Ability (SMA)	.855-.931	.926
Environmental Adaptability Potentiality (EAP)	.532-.854	.877
Mood Creativity Focus (MCF)	.757-.912	.857
Continuous Audit Achievement (CAA)	.728-.820	.765
Audit Sustainability (ASA)	.715-.904	.835

The results of measure validation show in table 1. Table 1 presents all variables have factor score between 0.532 - 0.931 indicating that there is the construct validity. Moreover, the reliability of all variable is accepted because Cronbach's alpha for all variables are shown between 0.765 – 0.926.

### 3.5 Statistical techniques

All dependent and independent variables in this research are the metric scale. Therefore, OLS regression is appropriate technique to test all hypotheses. From the conceptual model and hypotheses, the following five equation models are formulated:

$$\text{Equation 1: CAA} = \alpha_1 + \beta_1 \text{AGE} + \beta_2 \text{GEN} + \epsilon_1$$

$$\text{Equation 2: CAA} = \alpha_2 + \beta_3 \text{IAC} + \beta_4 \text{IRC} + \beta_5 \text{SMA} + \beta_6 \text{EAP} + \beta_7 \text{MCF} + \beta_8 \text{AGE} + \beta_9 \text{GEN} + \epsilon_2$$

$$\text{Equation 3: ASA} = \alpha_3 + \beta_{10} \text{AGE} + \beta_{11} \text{GEN} + \epsilon_3$$

$$\text{Equation 4: ASA} = \alpha_4 + \beta_{12} \text{IAC} + \beta_{13} \text{IRC} + \beta_{14} \text{SMA} + \beta_{15} \text{EAP} + \beta_{16} \text{MCF} + \beta_{17} \text{AGE} + \beta_{18} \text{GEN} + \epsilon_4$$

$$\text{Equation 5: ASA} = \alpha_5 + \beta_{19} \text{CAA} + \beta_{20} \text{AGE} + \beta_{21} \text{GEN} + \epsilon_5$$

#### 4. Results and discussion

Table 2 shows descriptive statistics and correlation matrix for all variables. Correlation coefficients of variables are ranging from 0.422 - 0.783. With respect to potential problems relating to multicollinearity, variance inflation factors (VIF) were used to test the inter correlations among independent variable. In this research, the VIFs range from 1.000 to 3.652, well below the cut-off value of 10 (Hair et al., 2010), meaning that the independent variables are not correlated with each other. Therefore, there are no substantial multicollinearity problems encountered in this research.

**Table 2:** Descriptive statistics and correlation matrix

Variables	IAC	IRC	SMA	EAP	MCF	CAA	ASA	AGE	GEN
Mean	4.055	4.201	4.205	4.159	4.022	3.890	3.765	n/a	n/a
S.D	.494	.495	.530	.500	.558	.562	.604	n/a	n/a
IAC	1								
IRC	.633***	1							
SMA	.600***	.738***	1						
EAP	.632***	.706***	.762***	1					
MCF	.627***	.666***	.681***	.783***	1				
CAA	.669***	.491***	.488***	.575***	.585***	1			
ASA	.627***	.478***	.422***	.510***	.520***	.716***	1		
AGE	.099	.027	.013	.024	.069	.132**	.115**	1	
GEN	-.079	-.061	.008	-.030	.018	-.052	-.124**	-.129**	1

\*\*\* p < 0.01, \*\* p < 0.05

Table 3 shows the results of OLS regression analysis for effects of each dimension of emotional intelligence orientation on its consequences. Also, this table shows the effects of continuous audit achievement on audit sustainability.

For the emotional intelligence orientation dimensions, the results show that intrapersonal awareness competency has a significant positive influence on continuous audit achievement ( $\beta_3 = 0.475$ ,  $p < 0.01$ ) and audit sustainability ( $\beta_{12} = 0.458$ ,  $p < 0.01$ ). Thus, auditors with greater intrapersonal awareness competency are able to recognize their own emotions, and understand the complex emotions which help make better decisions and solve difficult problems which have resulted in increased performance. *Therefore, Hypotheses 1a and 1b are supported.*

Secondly, interpersonal relationship capability has no significant effects on continuous audit achievement ( $\beta_4 = -.040$ ,  $p > 0.10$ ) and audit sustainability ( $\beta_{13} = .063$ ,  $p > 0.10$ ). This may be due to the nature of auditors in this research because the average of audited financial statements per year is less

than 50 statements. It indicates that mostly auditors are working in small office or part time. Thus, auditors will have audit financial statements through accounting office. Auditors do not have direct contact with customers. As a result, this ability is not important to the auditor in order to achieve continuous audit achievement and audit sustainability. *Thus, Hypotheses 2a and 2b are not supported.*

**Table 3:** Results of hierarchical regression analysis for effects of each dimension of emotional intelligence orientation on its consequences

Independent Variables	Dependent Variables <sup>a</sup>				
	CAA	CAA	ASA	ASA	ASA
Intrapersonal Awareness		.475***		.458***	
Competency (IAC : H1a-H1b)		(.059)		(.063)	
Interpersonal Relationship		-.040		.063	
Capability (IRC : H2a-H2b)		(.069)		(.074)	
Stress Management Ability		-.033		-.105	
(SMA : H3a-H3b)		(.073)		(.078)	
Environmental Adaptability		.171**		.128	
Potentiality (EAP : H4a-H4b)		(.080)		(.085)	
Mood Creativity Focus		.199***		.160**	
(MCF : H5a-H5b)		(.072)		(.077)	
Continuous Audit Achievement					.710***
(CAA : H6)					(.041)
Age (AGE)	.257**	.137	.204*	.093	.021
	(.119)	(.086)	(.118)	(.091)	(.084)
Gender (GEN)	-.074	-.013	-.232*	-.160*	-.179**
	(.124)	(.090)	(.123)	(.096)	(.087)
Adjusted R <sup>2</sup>	.012	.493	.019	.422	.515
Maximum VIF	1.017	3.652	1.017	3.652	1.033

\*\*\* p<0.01, \*\* p<0.05, \* p<0.10, <sup>a</sup> Beta coefficients with standard errors in parenthesis

Thirdly, stress management ability has no significant effects on continuous audit achievement ( $\beta_5 = -.033, p > 0.10$ ) and audit sustainability ( $\beta_{14} = -.105, p > 0.10$ ). It may be implied that stress management ability helps the auditors' response to the pressure and the situation effectively for prevent negative impacts on only work and life. Therefore, the auditor has great stress management ability just allows auditors to work on their own capabilities. It is not enough to improve audit performance because audit performance depends on other factors such as knowledge, experience, competency, and other. *Thus, Hypotheses 3a and 3b are not supported.*

Fourthly, environmental adaptability potentiality has a significant positive influence on continuous audit achievement ( $\beta_6 = 0.171, p < 0.05$ ). Environmental adaptability potentiality enhances auditors focus on reality-testing, flexibility and problem-solving. Thus, auditors with greater environmental adaptability potentiality tend to encourage more continuous audit achievement. *Therefore, Hypothesis 4a is supported.* Besides, environmental adaptability potentiality has no significant effects on audit sustainability ( $\beta_{15} = .128, p > 0.10$ ). It may be implied that auditors may be lacking knowledge and skills related to direct operations. Those are factors that affect audit sustainability, which environmental adaptability potentiality alone is not enough to succeed. *Therefore, Hypothesis 4b is not supported.*

The last dimension of emotional intelligence orientation, mood creativity focus has a significant positive influence on continuous audit achievement ( $\beta_7 = .199, p < 0.01$ ) and audit sustainability ( $\beta_{16} = 0.160, p < 0.05$ ). Auditors who have mood creativity focus are able to use themselves or their personal needs to change and drive in the direction to achieve the goal. Mood creativity focus can help auditors to take the initiative and perform the hard work to improve them. Auditors with mood creativity focus do not give up easily when facing problems or frustration. *Therefore, Hypotheses 5a and 5b are supported.*

Additionally, the finding indicates that continuous audit achievement has a significant influence on audit sustainability ( $\beta_{19} = .710, p < 0.01$ ). Auditors who have continuous audit achievement are the results of an audit that meets the goals and strategies of the prescribed audit and its effect on client acceptance, client satisfaction, and the financial users' confidence. This finding confirms that continuous audit achievement is important in that it creates audit sustainability. *Hence, Hypothesis 6 is supported.*

For the control variables, gender has a negative influence on audit sustainability. Consistent with Khalkhali et al. (2014) indicated that average job performance of men auditor is better than women auditor. Moreover, age has a positive influence on continuous audit achievement. Consistent with prior research indicated that age has an effect on the practices and performance of an accountant (Firth, 2002).

## 5. Contributions

### 5.1 Theoretical contribution

This research is an attempt to provide a clearer understanding of the emotional intelligence orientation - audit sustainability relationships. It provides unique theoretical contribution expanding on previous knowledge and literature of emotional intelligence orientation and audit sustainability. Likewise, this research explicitly considers emotional intelligence orientation in five dimensions, including intrapersonal awareness competency, interpersonal relationship capability, stress management ability, environmental adaptability potentiality, and mood creativity focus. For advancing the field theoretically, this research has attempted to focus on the aforementioned relationships of certified public accountants (CPAs) in Thailand.

## 5.2 Professional contribution

This research has potential implications for auditors. The first, this research helps the auditors to identify and justify the main components of emotional intelligence orientation that may be more critical in audit sustainability. The findings of this research suggest components of emotional intelligence orientation (especially, intrapersonal awareness competency, environmental adaptability potentiality, and mood creativity focus) which are the main components for enhancing the audit outcomes. Secondly, this research can facilitate auditors, particularly in Thailand, to understand how their auditors achieve success, thus becoming a foundation for audit sustainability. Finally, for gaining superior performance in the audit, auditors should generate and utilize emotional intelligence orientation which leads to improve continuous audit achievement and audit sustainability.

## 6. Conclusion

The purpose of this research is to examine the effect of emotional intelligence orientation on audit sustainability. The results indicated that two dimensions of emotional intelligence orientation (including intrapersonal awareness competency, and mood creativity focus) have a significant positive association with continuous audit achievement and audit sustainability, while environmental adaptability potentiality only significant positive association with continuous audit achievement. Furthermore, continuous audit achievement has a positive influence on audit sustainability. From the results, it can be summarized that auditors with great emotional intelligence orientation level (especially, intrapersonal awareness competency, environmental adaptability potentiality, and mood creativity focus) will increase continuous audit achievement, which leads them to audit sustainability.

This research has some limitations that should be mentioned. Firstly, the research was collected data during the busy season of the auditor. As a result, the response rate was relatively low (16.50%) and the result of this research is derived from CPAs in Thailand. Thus, future research should be examined in different groups of samples (such as tax auditors) and/or comparative populations, or from auditors in other countries in order to verify the generalizability of the results, increase the level of reliable results, and expand the usefulness of the results.

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