Cultural intelligence in the transnational education classroom: The case of Australian accounting academics

A thesis submitted in fulfilment of the requirements for the degree of

Doctor of Philosophy

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August, 2015
Declaration

I certify that except where due acknowledgement has been made, the work is that of the author alone; the work has not been submitted previously, in whole or in part, to qualify for any other academic award; the content of the thesis/project is the result of work which has been carried out since the official commencement date of the approved research program; any editorial work, paid or unpaid, carried out by a third party is acknowledged; and, ethics procedures and guidelines have been followed.

Meredith Ann Tharapos

August, 2015
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Refereed conference papers

The empirical results and findings arising from the national survey conducted in stage one of this research were presented at an international conference:


Earlier versions of the paper were presented at the following conferences:

- RMIT Accounting Educators’ Conference, Melbourne, November 2014
- Accounting and Finance Association of Australia and New Zealand (AFAANZ) Annual Conference, Auckland, New Zealand, July 2014
- British Accounting and Finance Association (BAFA) Accounting Education Special Interest Group, Bristol, United Kingdom, May 2014
- European Accounting Association (EAA) Annual Congress, Tallinn, Estonia, May 2014
- RMIT Accounting Educators’ Conference, Melbourne, November 2013
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<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>AFAANZ</td>
<td>Accounting and Finance Association of Australia and New Zealand</td>
</tr>
<tr>
<td>AUQA</td>
<td>Australian Universities Quality Agency</td>
</tr>
<tr>
<td>AVCC</td>
<td>Australian Vice-Chancellors’ Committee</td>
</tr>
<tr>
<td>China</td>
<td>People’s Republic of China</td>
</tr>
<tr>
<td>CFA</td>
<td>Confirmatory factor analysis</td>
</tr>
<tr>
<td>CQ</td>
<td>Cultural intelligence</td>
</tr>
<tr>
<td>CQS</td>
<td>Cultural Intelligence Scale</td>
</tr>
<tr>
<td>DDIAE</td>
<td>Darling Downs Institute of Advanced Education</td>
</tr>
<tr>
<td>ESOS Act</td>
<td>Education Services for Overseas Students Act, 2000</td>
</tr>
<tr>
<td>NTEU</td>
<td>National Tertiary Education Union</td>
</tr>
<tr>
<td>OLT</td>
<td>Office for Learning and Teaching</td>
</tr>
<tr>
<td>RMIT</td>
<td>RMIT University</td>
</tr>
<tr>
<td>SIM</td>
<td>SIM University</td>
</tr>
<tr>
<td>TEQSA</td>
<td>Tertiary Education Quality and Standards Agency</td>
</tr>
<tr>
<td>TNE</td>
<td>Transnational education</td>
</tr>
<tr>
<td>VIF</td>
<td>Variance inflation factor</td>
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Abstract

The convergence of cultures in transnational education (TNE) classrooms intensifies the need to possess cross-cultural competencies. Despite several calls for studies into the potential link between cross-cultural competency and effective TNE teaching, there has been no research conducted to date. Moreover, there is little understanding of the capacity or preparedness of academics to acquire this skill. Drawing on the theoretical framework of cultural intelligence (CQ), comprising metacognitive, cognitive, motivational and behavioural components, the overall aim of this study was to assess the extent of CQ and to develop insight into the ways CQ is exhibited by Australian accounting academics in their TNE teaching. This study was conducted in two stages using a mixed methods design.

In stage one, a national survey of accounting academics in Australia was undertaken, using the cultural intelligence survey (CQS) to identify their level of CQ. The findings indicate they have lower average CQ than other professional groups, which was surprising given the extensive overseas experience and work-related travel many of the respondents reported. This study introduced a new measure of international experience in CQ scholarship, that of overseas residency. Both overseas residency and TNE teaching in Southeast Asia are significantly and positively associated with the CQ levels of Australian accounting academics. In contrast, TNE teaching in Europe or Anglophone countries was not significantly associated with CQ. This study provides new understanding of the impact of cultural distance on CQ, suggesting individuals undertaking an international experience in a host environment that is very different in terms of culture from the home environment are more likely to have higher CQ levels. Previous scholarship on work-related international experience and CQ has largely been quantitative and unable to generate an in-depth understanding of how work-related international experience can translate into higher CQ. Stage two of this study, using accounting academics engaging in TNE teaching in Southeast Asia, addressed this gap in knowledge.

In stage two, the researcher used ethnographic methods to study eight participants drawn from two Australian universities, each with a well-established and long-term involvement in TNE. Interviews with these academics, observations of their teaching both transnationally and domestically, and focus groups with their students identified critical factors in the process of TNE teaching. Regarding the translation of work-related international experience into motivational CQ, this study identified intrinsic motivation, the desire to travel internationally,
remaining open to new experiences and self-efficacy to be critically important. Regarding the accumulation of cognitive CQ, this study found active participation in, rather than merely observation of, the host environment and participation in communities of practice while in situ to be vital. Regarding the development of metacognitive CQ, this study identified the key factors as strategies designed in a purposive, motive-orientated, and strategic manner for use in a TNE environment, coupled with the practice of reflection and reflexivity. Regarding the translation of work-related international experience into increased behavioural CQ, this study identified appropriate attire, personal introductions, and the ability to appropriately adjust both verbal and non-verbal behaviour as crucial elements. The findings of this study indicate that deficiencies in visiting academics’ cultural knowledge and understanding can lead to a disconnect with their TNE students, resulting in frustration and disheartenment for academic staff and an impediment to learning for students.

This research makes several contributions to both theory and practice. First, this research was methodologically innovative in supplementing quantitative analysis of CQ using a self-report survey with qualitative methods such as observation. Stage two utilised a variety of qualitative methods to provide in-depth understanding of the processes underlying the development of each CQ component. Second, it drew on communities of practice literature to examine the processes whereby visiting academics acquire cultural knowledge while teaching transnationally. This combination of perspectives within psychology provides the most holistic interpretation and understanding of the processes by which CQ may be developed within a culturally diverse environment to date. Third, this research extends knowledge of CQ to teaching academics; CQ research in the education domain has hitherto involved only quantitative studies of students. Fourth, this research extends scholarship employing the theoretical framework of CQ to the discipline of accounting, thereby providing new insights on cross-cultural capabilities to a discipline where it is of particular importance given its global operation. Fifth, this research adds to TNE scholarship through an in-depth examination of academics teaching transnationally, and the incorporation of the preferences and views of TNE students.

This research has the practical outcome of providing a framework for improvement in the quality of TNE programs. Universities offering TNE programs face substantial reputational and financial risk. If we accept, as hypothesised by some researchers, that there is a growing need to possess cross-cultural capabilities to teach effectively in a TNE environment, then this
research provides suggestions for their development. Insights from the study will facilitate improvement in the quality of TNE programs, with students being the ultimate beneficiaries.

The implications of this study for universities involved in TNE relate to both policy and practice, and relate to issues of formal training, support mechanisms, workload models and performance measures. For example, the evidence presented in this study suggests universities should provide formal training programs for academic staff embarking on their first TNE teaching trip, with optional refresher programs offered for those undertaking subsequent TNE teaching trips. Students should formally evaluate each course offered across all TNE locations, and the results discussed with academic staff upon their return. The communities of practice observed to be operating informally in this study should be officially recognised by universities as a valuable mechanism supporting academic staff while teaching transnationally. To ensure academic staff devote sufficient time and attention to their TNE teaching activities, university workload models should be amended to include appropriate allowances for involvement in TNE teaching. University teaching excellence awards could be extended to recognise and reward excellence in TNE teaching. University recognition of this nature would encourage the design and development of initiatives to increase the quality of courses offered in the TNE environment and enhanced learning outcomes for TNE students.

**Key words:** cultural intelligence, transnational education, cross-cultural capabilities, accounting, accounting education, professional development
Chapter 1: Introduction

1.1 Background

But when a prince acquires the sovereignty of a country differing from his own both in language, manners, and intellectual organization, great difficulties arise; and in order to maintain the possession of it, good fortune must unite with superior talent. The Prince, Machiavelli (1532)

Machiavelli’s The Prince was written during a period of political turbulence as a practical guide for ruling. His observations regarding the difficulties associated with instructing individuals from culturally diverse backgrounds are particularly relevant to this thesis, which considers these issues within an international education context.

With the advent of globalisation, universities have followed the corporate sector into the international arena by providing education beyond their own geographical borders. One of the more significant developments in international education has been the emergence of transnational education (TNE), defined as a situation ‘in which the learners are located in a country different from the one where the awarding institution is based’ (Council of Europe, 2001).

Whilst TNE programs have the advantage of providing an international education to students in their home country, they generate unique challenges and difficulties not unlike those noted by the Prince in Machiavelli’s quote above. One of the most significant challenges is the requirement for the provider institution to be culturally sensitive to the needs and constraints of the host country, while simultaneously fulfilling their own goals and learning culture (Bhandari and Blumenthal, 2013). These goals conflict on occasions, resulting in the provider institution being regarded as engaging in ‘academic imperialism’ (Becker, 2009, p.6) and strained relationships with the local partner (Bhandari and Blumenthal, 2013).

Notwithstanding the challenges involved, demand for quality international education is predicted to continue (Clayton and Ziguras, 2011). The challenge to provider institutions is how to deliver a quality educational program to a rapidly expanding and diverse student cohort, in what is now a very competitive market. The Prince suggests successful operation in a culturally diverse environment is dependent on the capabilities of those in charge. This research examines the cross-cultural capabilities of accounting academics involved in TNE, using cultural intelligence (CQ) as the informing theoretical framework. Focusing on CQ,
defined as the ‘capability of an individual to function effectively in situations characterised by cultural diversity’ (Ang and Van Dyne, 2008, p.3), is one possible avenue for improving the quality of TNE education and the resultant student experience.

1.2 Theoretical framework

The study of culture has traditionally focused on cultural knowledge – knowing how cultures differ in terms of behaviour (Hofstede, 1980; 2001; House et al., 2004). CQ, which Earley and Ang (2003) conceptualised in 2003, extends the notion of culture beyond this emphasis on knowledge. When interacting with people from one’s own culture, a range of knowledge, values and social cues are subconsciously used to assist in engaging and relating effectively. When interacting with people from a different culture, these parameters are no longer applicable and can lead to the conclusion that it is the other culture that is ‘odd’. According to Van Dyne et al. (2008), those with high CQ, when encountering culturally diverse situations, can process what is occurring and make appropriate adjustments to their behaviour. Based on Gelfand et al’s (2008, p.385) conclusion that ‘the CQ construct offers parsimony, theoretical coherence, and precision that is unprecedented in the cultural competency literature,’ this research used CQ as the informing theoretical framework to examine the cross-cultural capabilities of accounting academics teaching in a TNE environment.

CQ represents an advancement in cross-cultural scholarship by assisting individuals to prepare for a variety of cross-cultural interactions. CQ is not specific to a particular culture; rather it focuses on the more general ability to function effectively in culturally diverse situations (Ang and Van Dyne, 2008). CQ is comprised of four different interrelated capabilities: metacognitive (making sense of culturally diverse situations), cognitive (reflects cultural knowledge), motivational (the interest and confidence required for functioning effectively in culturally diverse situations) and behavioural (the ability to appropriately adapt behaviour for different cultural settings) (Van Dyne et al., 2008). The development and validation of the 20-item cultural intelligence scale (CQS), a self-report test designed to measure CQ (Ang et al., 2007) (refer Appendix 1), significantly assisted its contribution to cross-cultural scholarship.

Studies within and across different countries have examined the discriminant validity of CQ in relation to other types of intelligences such as emotional intelligence and social intelligence; it has been found to be distinct, but related (Ang et al., 2007; Kim et al., 2008; Van Dyne et al., 2008; Crowne, 2009; Moon, 2010; Rockstuhl et al., 2011; Lin et al., 2012).
Studies examining antecedents of CQ have found it to be positively related to openness to experience (Ang et al., 2006; Oolders et al., 2008), international experience (Crowne, 2008; Shannon and Begley, 2008; Tarique and Takeuchi, 2008; Tay et al., 2008; Moon et al., 2012), foreign language ability, (Shannon and Begley, 2008; Harrison, 2012) and self-efficacy (MacNab and Worthley, 2012). CQ has been found to consistently predict performance outcomes over and above cognitive ability (Ang et al., 2007; Rockstuhl et al., 2011) and ‘Big Five’ personality dimensions (agreeableness, conscientiousness, emotional stability, extraversion and openness to experience) (Rockstuhl et al., 2011; Sahin et al., 2014). CQ, including its definition and development, together with empirical evidence, is explained more fully in Chapter 2 (refer section 2.5).

1.3 Research aim and questions

Some researchers (see for example, Tange and Jensen, 2012) have argued that as today’s knowledge economies move towards becoming borderless, academics will be increasingly required to possess cross-cultural skills. There is currently little understanding of the complex and challenging process by which academics and students navigate the cultural milieu that constitutes the TNE classroom (McBurnie and Ziguras, 2007; Miliszewska and Sztendur, 2010). Why is it that some academics seem to thrive in a TNE classroom, but others find the TNE teaching experience incredibly difficult? One possible explanation for the difference in cross-cultural capabilities that has not yet been explored is the level of CQ academics possess.

Whilst the level of CQ and the factors that influence CQ have been investigated among business students, it has not been applied to the academics responsible for their education. In the context of CQ, there is a lack of knowledge regarding the capacity or preparedness of university academics to deal with the increasing phenomenon of multiculturalism in the classroom. This research addressed this gap through an examination of the level of CQ exhibited by Australian accounting academics. The overall aim of this research was, therefore, to assess the extent of CQ, and develop insight into the ways Australian accounting academics exhibit and employ CQ in their TNE teaching.

To facilitate the above aim, the following two research questions were examined in this study:

1. What are the levels of cultural intelligence exhibited by Australian accounting academics?
This research question was considered a necessary first stage in the research process, in order to establish an understanding of the levels of CQ of accounting academics in Australia. It was addressed through a survey of academics teaching accounting in Australia utilising the 20-item CQS developed by Ang et al. (2007) (described in Chapter 3). In addition to identifying the CQ levels of Australian accounting academics, the survey captured demographic and other factors that might assist in explaining differences in CQ scores. Studies examining international experiences and CQ have demonstrated relationships between both work-related and non-work-related international experience and CQ, but the findings have not been consistent across the four components of CQ (Crowne, 2008; Shannon and Begley, 2008; Tarique and Takeuchi, 2008; Tay et al., 2008; Moon et al., 2012). Crowne (2008) found that work-related international experience was positively related to all components of CQ except motivational CQ, whereas Shannon and Begley (2008) found it was positively related only to metacognitive CQ and motivational CQ. Tay et al. (2008) found it to be related only to cognitive CQ. In light of these inconsistencies, and to order to further examine international experience using Australian accounting academics, the following hypothesis was developed:

\[ H_1: \text{Australian accounting academics with higher exposure to different cultures will have higher CQ than their counterparts lacking such exposure.} \]

In particular, the international experiences of Australian academic accountants and their relationship to CQ scores was examined using proxies capturing the countries in which teaching has been conducted and overseas residency.

2 How, if at all, do academic accountants develop, evaluate and modify culturally intelligent teaching practices for use in a transnational teaching environment?

Whilst research question one enabled the levels of CQ of Australian accounting academics to be calculated, research question two was constructed in order to facilitate a detailed understanding of CQ in a TNE context, as exhibited by Australian accounting academics. As Gelfand et al. (2008) attests, currently ‘little is known about the processes through which CQ is developed or the processes through which CQ exerts its effects’ (p.380). Research question two was designed as part of stage two of the research process, to increase understanding of the ‘precise mechanisms through which CQ exerts its effects’ (Gelfand et al., 2008, p.380) on teaching in a TNE environment. The answer to this research question was sought via a multi-method approach to data collection utilising the CQS survey, interviews, teaching
observations, and student focus groups to uncover the underlying processes of CQ operating in the teaching of accounting in a TNE environment.

1.4 Why accounting academics?

The focus on accounting academics was considered appropriate for several reasons. First, the Australian accounting discipline has been significantly impacted by the burgeoning number of international students domestically. The annual number of international students who completed an accounting undergraduate degree at an Australian university increased by 500 percent between 2001 and 2012 (Tadros and King, 2014). Second, the accounting discipline has historically been at the forefront of much of the TNE teaching undertaken by Australian academics, particularly in Southeast Asia (Cooper and Adams, 1997; Yang, 2012). Indeed, the top five countries for TNE students in 2013 were Singapore, China, Malaysia, Vietnam and Hong Kong (AEI, 2014b). Thus, academics in charge of accounting classrooms containing an ever changing mix of cultures, both domestically and internationally, are faced with significant challenges. Whilst this research focused on Australian accounting academics, it drew supporting evidence from, and has implications for, a range of countries and disciplines. Its findings have international relevance as Australia is by no means the only country offering TNE programs. The United Kingdom and the United States, for example, are also particularly active in Southeast Asia. Furthermore, the findings have relevance for many other disciplines (for example, economics, marketing, management, architecture and engineering) in which Australian universities are currently offering TNE programs.

1.5 Scope

TNE is a broad term that can be used to refer to ‘an array of partnerships, consortia, articulating agreements, modes of delivery, public, private, offshore, for-profit and corporate elements’ (Miliszewska, 2006, p.35). Australian universities use a variety of different modes of delivery of TNE programs, for example branch campuses, partnership agreements with public and private universities and private colleges, and franchising (Debowsk, 2003; Dunn and Wallace, 2006; Harman, 2006). This research focused on one particular mode of transnational delivery, that in which academics from an Australian university travel to another country to teach intensively for a short period of time with a partner institution. This mode of delivery, frequently referred to by academics involved as the ‘fly-in-fly-out’ mode (Lynch, 2013), has proven to be a popular mode of delivery since the commencement of TNE by not
only Australian but other international universities involved in TNE. Notwithstanding their significant involvement in TNE, it was beyond the scope of this research to collect data from academics employed by partner institutions who were also involved in the teaching of accounting in Australian TNE programs.

1.6 Significance of the study

This research contributes to knowledge of CQ in several ways. First, it responds to calls made by Gelfand et al. (2008) and Matsumoto and Hwang (2013) to supplement quantitative analyses of CQ with qualitative methods as this ‘has been sorely missing in this literature’ (p.868). Research on CQ to date has largely focused on the use of quantitative methods to establish the reliability of the CQS and its use as a predictor of a variety of outcomes (Ng et al., 2012). However, Gelfand et al. (2008) recommended that future research surrounding CQ ‘would benefit from having methodological diversity in assessing such a complex construct, as has been done for other intelligence constructs’ (p.384). For example, whilst quantitative studies examining antecedents of CQ have found international experience to be positively related to CQ, very little is known regarding the process by which international experience is translated into increased CQ. This research built on the results of a quantitative national survey using the CQS survey in stage one, by employing a qualitative approach in stage two to elucidate the factors and processes underlying the quantitative findings from stage one. In stage two a variety of methods was utilised: interviews, observation, focus groups and the CQS with a small number of participants, in order to facilitate a more in-depth understanding of the application of the CQ framework to the transnational teaching of accounting (Argyris and Schon, 1974; Janssens and Cappellen, 2008).

Second, this research responds to Gelfand et al’s call (2008) to examine CQ in relation to ‘related disciplines within psychology’ (p.385). Accordingly, this research examined CQ by drawing on literature surrounding communities of practice (Lave and Wenger, 1991; Wenger, 1998b). This combination of perspectives within psychology provided a more holistic interpretation of how academics operate in a TNE environment.

Third, this research extends knowledge of CQ to the examination of academe. Studies of CQ, utilising students, have been conducted in the education domain in various countries (see for example, Ang et al., 2007; Shannon and Begley, 2008; Moon, 2010; Lin et al., 2012). However, CQ has yet to be explored in relation to the academics in charge of the culturally diverse classrooms present in today’s universities. In addition, it is they who are responsible
for equipping students with the graduate attribute of ‘global citizenship’ that many universities claim to deliver.

Fourth, this research extends the application of the theoretical framework of CQ to the discipline of accounting. Whilst the professional accounting bodies are currently offering CQ workshops to prepare members for operating across borders and cultures (CPA Australia, 2014), as are the Big Four accounting firms (KPMG, 2012; EY, 2013; Deloitte, 2015), there is currently no published research on CQ in the discipline of accounting. Since the conceptualisation of CQ in 2003, CQ research has been conducted in several countries across very diverse disciplines, and:

- cited in over 60 journals in disciplines as diverse as applied, cognitive, and social psychology; mental health; international business; management; organizational behavior; human resources; human relations; industrial relations; intercultural relations; sociology; education; communications; knowledge management; decision sciences; information science; the military; architecture; economics; and engineering. (Ang et al., 2011, p.583)

Nevertheless, the discipline of accounting is surprisingly absent from the CQ literature, despite its relevance, given the profession has operated on a global scale for quite some time, the current surge in back-office services being outsourced offshore (CPA Australia, 2010; CA, 2013), and cultural influences impeding the progressive adoption of international financial reporting standards (Clements et al., 2010; Masca, 2012; Neidermeyer et al., 2012; Cieslewicz, 2014).

Fifth, this research adds to the available literature on TNE. Existing TNE literature, which is not plentiful (Lynch, 2013), relies heavily on interviews with academics prior to departure in order to understand the challenges and issues associated with teaching in a TNE environment (see for example, Bretag and Scobie, 2002; Heyward, 2002; Dixon and Scott, 2003; Crabtree and Sapp, 2004; Debowski, 2005; Leask, 2006). In contrast, the research described in this thesis involved several interviews with academics at different points in their TNE teaching in order to gain a more in-depth understanding of the challenges and issues they encountered. Further insight and depth in understanding of the challenges and issues surrounding TNE teaching was sought through the addition of observation of academics’ teaching, and focus groups with their TNE students.

Furthermore, this research has the practical outcome of providing suggestions for the improvement of TNE program quality. According to Clark and Clark (2000) ‘a university’s
greatest asset is its reputation’ (p.3). McBurnie and Ziguras (2007) documented the significant risks associated with operating TNE programs for institutions, including ‘financial, legal, sovereign, reputational and physical/personal’ (p.31). It therefore follows that high-quality TNE programs are vital. If we accept the importance of possessing cross-cultural capabilities to teach effectively in a TNE environment, there are numerous practical benefits (for example, improvement in the education experience for TNE students) to understanding more about what these capabilities are, and how they can be appropriately integrated into the design and delivery of TNE.

1.7 Summary of research design

This research was conducted in two stages, with stage one addressing research question one and stage two addressing research question two. This research employed a mixed methods approach to the data collection process across the two stages, utilising a questionnaire, interviews, observation and student focus groups. An overview of each of the methods utilised in the two stages of this research follows.

1.7.1 Stage one

Stage one of this research was designed to address research question one. A quantitative approach was considered most appropriate in order to assess the level of CQ of accounting academics in Australia. The entire population of accounting academics teaching on a full-time basis at an Australian university were invited to undertake the cultural intelligence scale (CQS) (Ang et al., 2007), a 20-item self-report test designed to measure CQ. The CQS, including its development and validation, is explained more fully in Chapter 3 (refer section 3.2.2). The CQS is provided in Appendix 1 and the survey instrument is provided in Appendix 2. Based on the 253 completed responses received, representing a response rate of 34% of the population, average CQ scores for Australian academic accountants were calculated. The collected data was further analysed in order to gain an understanding of the factors that influence the CQ levels of accounting academics in Australia. In addition, the average CQ scores obtained for Australian accounting academics were compared to those obtained for other groups in previous international studies.

1.7.2 Stage two

Stage two of this research was designed to address research question two. Central to answering research question two was the requirement to describe and explain the behaviour of
the participants and investigate ‘how they experience, sustain, articulate and share with others these socially constructed everyday realities’ (Duberley et al., 2012, p.15). An interpretive approach, with an ethnographic focus, was considered most appropriate for this stage and follows Prasad’s (2005) suggestion that ‘all interpretive traditions emerge from a scholarly position that takes human interpretation as the starting point for developing knowledge about the social world’ (p.13). This is in keeping with the aim of this research, which was to develop insight into the ways CQ is exhibited and employed by Australian accounting academics in their transnational teaching.

Two Australian universities with a significant history in the delivery of TNE programs were chosen from which to seek participants for stage two. Participants were accounting academics selected using a ‘convenience’ and ‘snowball’ approach (Bryman and Bell, 2011, p.190) according to the following criteria: they were teaching in an accounting program both domestically and transnationally, and they had been born and raised in a Western culture. The first step in data collection in stage two involved semi-structured in-depth interviews with participants, both before the commencement of their TNE teaching and again at its conclusion. Further follow-up interviews were also conducted with participants for clarification purposes. The interviews enabled the researcher to capture the nuances of internally-held cultural values, beliefs and perceptions, simultaneously looking for the essence of shared experiences, whilst acknowledging diverse meanings amongst individuals.

Second, the interviews were supplemented by classroom observation of participants’ teaching, both in a TNE environment and domestically. The observation sessions allowed the researcher to examine behaviour in the natural setting of the classroom, identify patterns of behaviour that participants themselves might be unable to identify, and reveal aspects of classroom interactions that other methods of research cannot. The interviews and observations were triangulated to assess whether the participants’ behaviours matched their stated aims and values, and to provide in-depth understanding of the nature and extent of CQ in a TNE environment.

Third, the CQS was administered to participants. Participants’ individual results were compared to the average CQ scores for Australian academic accountants obtained in stage one, and a rating calculated. Participants’ teaching practices in a TNE environment were then examined by comparing their individual CQS rating with their interview responses and observed classroom behaviour.
Fourth, focus groups were conducted with the participants’ TNE students. The purpose of the focus groups was to enable the researcher to assess the effectiveness of participants’ teaching practices, in a CQ context, from the students’ point of view.

This mixed methods approach provided rich data upon which to draw in order to achieve the aim of this research; namely, to develop insight and understanding into the ways Australian accounting academics exhibit and employ CQ in their transnational teaching.

1.8 Reflexivity and reflection

For a person to become a life-long researcher making a significant contribution to the field, an inner passion must take over. There must be a burning desire to know, a constant wondering, an unquenchable quest for answers and solutions. If this quest has an immediate pragmatic dimension it is even better for the field. (Bartel, 1995, p.2)

This research combines two of the researcher’s ‘inner passions’: teaching and culture-based dynamics. Not only has it afforded the researcher the opportunity to reflect on what intrigues her, but it has given her the opportunity to examine issues that are important and for which practical outcomes are required in order to maintain the quality of education in what is currently a very competitive transnational market. The result is what Bartel (1995) would classify as ‘passionate pragmatic research – research driven by the desire to know and the desire to improve something’ (p.2).

Reflexivity, defined by Haynes (2012) as ‘an awareness of the researcher’s role in the practice of research’, requires an acknowledgement of the manner in which the researcher ‘affects both the research processes and outcomes’ (p.72). Whilst Chapter 3 discusses the researcher’s perspective in considerable detail (refer section 3.4), it should be noted at the outset that the researcher has been a member of the accounting academe for over 20 years. The researcher was initially employed in a sessional capacity for approximately thirteen years, and then on a full-time permanent basis for the last seven years. Accordingly, this research draws on the considerable experience of the researcher in the domain of accounting education, which is in keeping with Stanley and Wise’s (1993) proposition that a researcher should not disregard experience. Furthermore, she has considerable in-depth exposure to a variety of cultures: a childhood spent in monocultural rural Victoria, adult life in multicultural Melbourne, volunteer work within a small tribal community in Papua New Guinea for several months, marrying into an immigrant Greek family, residing in the People’s Republic of China (China) for three years, and finally repatriating back to Australia. Each of these experiences required
the researcher to examine and reflect on her own cultural biases and assumptions, and then continually re-examine and reflect on them in the light of her new cultural surroundings.

Thus the researcher has undertaken reflexivity ‘beyond a simple reflection on the research process and its outcomes’ to include consideration of the ‘complex relationships between the production of knowledge (epistemology), the processes of knowledge production (methodology), and the involvement and impact of the knowledge producer or researcher (ontology)’ (Haynes, 2012, p.73). These considerations are further detailed in Chapter 3 (refer section 3.4.2) and include strategies the researcher employed in an effort to minimise bias in the research design and analysis, given the researcher was very much an ‘insider’ of the accounting academy.

1.9 Overview of the thesis

This thesis consists of eight chapters, commencing with this Introduction Chapter, which provides an overview of the research context, the informing theoretical framework and the research design based on the stated aim of the research. To achieve the research aim, Chapter 2 examines the literature in relation to TNE, and the implication of cultural diversity within the transnational classroom. It points out the challenges that exist within the transnational classroom and also argues the need to take into consideration the impact of culture. Lastly, the chapter examines CQ as the informing theoretical framework through which to examine the cross-cultural capabilities of accounting academics teaching in a TNE environment, and demonstrates its importance as an integrated approach to managing cultural diversity within the TNE classroom.

Based on Chapter 2, Chapter 3 describes the development of an appropriate research design for developing insight into the ways CQ is exhibited and employed by Australian accounting academics in their TNE teaching. It describes the methodologies and methods selected, in addition to the reflexivity and reflection issues the researcher considered.

Chapter 4 presents the findings from stage one of this research. Chapters 5 and 6 present the main themes identified in analysing the data from stage two. Finally, the findings from both stages are integrated and evaluated in Chapter 7. Conclusions are drawn in Chapter 8, along with reflections on the research outcomes and recommendations for future research.
Chapter 2: Literature Review

This chapter presents the context of the current study, followed by an in-depth review of literature surrounding the informing theoretical framework. The chapter is organised as follows; firstly by way of contextual background, an overview of TNE is presented, followed by a description of the factors that characterise and shape the TNE classroom. The concept of culture is then explored. CQ is chosen as the informing theoretical framework through which to examine the cross-cultural competencies of accounting academics while teaching in a TNE environment. A description of the theoretical framework is then presented, including its development and definition, four interrelated components, and a summary of empirical evidence from previous scholarship examining CQ.

2.1 Globalisation of education

Globalisation has resulted in multinational and transnational corporations operating in markets not bound by national or geographical borders. While the international mobility of students for the purposes of education is by no means a new phenomenon in higher education, the international mobility of universities and programs on a larger, more universal scale is a more recent development (Guruz, 2011). Universities have followed multinational and transnational corporations by moving into the international arena, aided by advances in communication and technology, together with unmet demand for higher education from local universities elsewhere in the world (Van Damme, 2000; McBurnie and Ziguras, 2001; Gribble and Ziguras, 2003). The provision of education by foreign institutions is also regarded as an avenue to rapidly develop local education systems as a result of access to some of the world’s more sophisticated education models (McBurnie and Ziguras, 2007). A resultant benefit is the fast-tracking of human knowledge accumulation within these countries, and consequently economic development (McBurnie and Ziguras, 2007; Pimp, 2009). Indeed, many countries now view international education as ‘critical components for sharing knowledge, building intellectual capital, and remaining competitive in a globalizing world’ (Bhandari and Blumenthal, 2013, p.2). According to Lemaitre (2002), whilst there is much to be gained by operating in a global market for education purposes, education is absent from the majority of scholarship surrounding globalisation, as it is ‘not considered part of the transnational corporate world (even though transnational higher education is becoming an important part of the total exports in many countries)” (p.31).
An examination of data on the service export sectors of leading countries reveals the magnitude of the globalisation of education. Higher education is the fifth-largest service export in the United States, contributing more than US$27 billion to the economy each year (IIE, 2014); foreign currency earnings from higher education in the United Kingdom are approximately £10 billion annually (Labi, 2014). International education activity accounted for AUSS17.0 billion of Australia’s export income in 2014, AUSS11.7 billion of which was generated in the higher education sector (AEI, 2015a). In 2014 education was Australia’s largest service export (28% of total services exports), ahead of personal travel services ($14.2 billion) and professional and management consulting services ($4.8 billion) (AEI, 2015a). Australia’s top five exports of goods and services in 2014 are shown in figure 2.1. As can be seen in figure 2.1, education-related travel services is the fourth largest export industry behind iron ore ($66.0 billion), coal ($38.0 billion) and natural gas ($17.8 billion) (ABS, 2015), and has been described as the only leading export that distinguishes Australia as more than ‘a quarry with a view’ (Megalogenis, 2006, p.286).

![Figure 2.1: Australia’s top 5 exports of goods and services, 2014](image)

Source: ABS (2015)

### 2.2 Transnational education

#### 2.2.1 Definitions

In response to globalisation, universities have moved towards internationalisation of their activities. Naidoo (2006) defines internationalisation as ‘the policy-based responses that educational institutions adopt as a result of the impact of globalization’ (p.234). In Australian
higher education, this term is used to refer to a range of activities including the process of integrating international and intercultural aspects into curricula, the movement of academics and students across national borders as part of their transnational programs, the development of international connections for the advancement of research, and systems for the attainment of academic standards and quality assurance (Back et al., 1996; Hamilton, 1997; Lazenby et al., 1999). As Knight (2004) stated, ‘Internationalization is changing the world of higher education, and globalization is changing the world of internationalization’ (p.5).

One of the more significant developments in international education has been the emergence of TNE; ‘internationalisation abroad’ as compared with the more traditional form of ‘internationalisation at home’ (Bhandari and Blumenthal, 2013, p.13). Broadly speaking, internationalisation abroad encapsulates the movement of programs, people and institutions across national borders (Knight, 2004).

The literature on education as an exported service employs multiple terms that tend to be used interchangeably, notwithstanding some conceptual differences between them (Knight, 2002; Huang, 2007). These terms include ‘transnational education’, ‘offshore education’, ‘borderless education’, ‘cross-border education’ and ‘offshore programs’. The currently preferred term in Australia appears to be ‘transnational education’ (McBurnie and Ziguras, 2007), defined as that ‘in which the learners are located in a country different from the one where the awarding institution is based’ (Council of Europe, 2001), and is the term used in this research. This is distinct from distance education, which is ‘the provision of courses and degrees at a distance, regardless of the students’ location’ (Jeffs, 2008, p.35). Students undertaking distance education can be located in the same country as the awarding institution; therefore, distance education was excluded from the definition of transnational education adopted in this research.

2.2.2 TNE delivery modes

TNE providers in Australia operate within a regulated framework. Four accepted forms of delivery exist. First, full delivery, in which the awarding institution maintains complete ownership and control of the program teaching using either academics from the home campus, or a combination of academics from the home campus and those recruited from the host country. Second, articulation (or twinning programs), in which two or more providers offer a joint program that provides for study credits and credit transfers between institutions, and recognition of students’ prior learning in order to gain advanced standing in another
institution’s program. The providers might offer a joint or double degree. Third, franchising, in which one institution permits another institution to offer an approved program, or part thereof, and consequently provides all required learning materials to the franchisor. Where the franchisee does not offer the full program (i.e. years one and two only of a three-year degree), this can be recognised as a partial credit towards the program offered by the franchisee in the home country. Fourth, branch campuses, in which one institution establishes a campus in another country in order to offer award and non-award programs and qualifications (Debowksi, 2003; Dunn and Wallace, 2006; Hoare, 2006).

There are no universally accepted definitions of each of the modes of TNE delivery. In practice, the actual mode TNE providers adopt tends to be adapted in order to meet their and their partners’ aims and objectives. Consequently, it often comprises a combination of two or more of the above modes, after taking into account any limiting regulatory and practical constraints. This research focused on one particular mode of TNE delivery, that in which academics from the Australian home university travel to another country to teach with a partner institution for short and intensive periods of time, frequently referred to as a fly-in fly-out mode (Lynch, 2013), as it is the most common mode of delivery for accounting academics in Australia.

2.2.3 The emergence of TNE in Australia

According to Clayton and Ziguras (2011), Australia’s first foray into TNE consisted of collaborative arrangements between its universities and institutes of advanced education, and universities and private colleges in the Pacific and Southeast Asia. The Darling Downs Institute of Advanced Education (DDIAE), now the University of Southern Queensland, was one of the pioneers of this approach. In partnering with the University of the South Pacific in Suva, Fiji to offer an engineering diploma program between 1981 and 1984, it probably offered Australia’s first TNE program. In 1985 DDIAE commenced a pilot program in Hong Kong, with 170 students enrolled by the end of that year. In 1985 Curtin University of Technology, in collaboration with the University of Hong Kong, offered what is now the longest-running TNE program in Australia, the Bachelor of Commerce. RMIT University (RMIT) established a partnership with Singapore Institute of Management, now SIM University (SIM), in 1987. Following completion of a diploma at SIM, students were able to enter an RMIT degree program offered at the SIM campus. RMIT academics taught a proportion of the program on a fly-in-fly-out basis, locally employed tutors delivering the
remainder. The partnership between RMIT and SIM is one of Australia’s longest-standing and largest-scale TNE collaborations (Clayton and Ziguras, 2011).

Australia’s early TNE programs were established by what Clayton and Ziguras (2011, p.329) refer to as ‘entrepreneurial cowboys’; individuals full of zeal and enthusiasm who pioneered new initiatives in delivering education transnationally. TNE development processes were often beyond regular program approval processes and relatively informal. Tony Adams, one of RMIT’s TNE pioneers, described the creative approaches employed:

In those early programs we didn’t have a rulebook or the best practice case studies we have today. We wrote contracts from a blank sheet of paper and invented faculty and institutional procedures for approval. It was messy, non-strategic and would have failed as a business planning process in an MBA. (Adams, 2010)

From their early beginnings in the late 1980s through to the end of the 1990s, Australian TNE offerings increased at a rate of approximately 50 programs per year, with 35 of Australia’s 38 universities offering TNE programs in 1997. Victorian universities offered over one third of all programs (Clayton and Ziguras, 2011).

Australian TNE underwent a rapid growth phase from the late 1990s until early in the new century due largely to trade liberalisation (Ziguras and McBurnie, 2008), increased economic growth and demand for higher education in Asia (Cooper and Adams, 1997; Clayton and Ziguras, 2011), and the increased focus of Australian universities on global strategies driven largely by commercial and economic factors (McBurnie and Ziguras, 2001; Feast and Bretag, 2005; Marginson, 2006; Sugimoto, 2006; Huang, 2007). Australian TNE programs numbered 307 in 1996, and had expanded to 1,569 by 2003 (Universities Australia, 2009).

The Australian Universities Quality Agency (AUQA) was established in 2000 by the Ministerial Council on Education, Employment, Training and Youth Affairs with the aim of promoting, auditing and reporting quality assurance in Australian higher education (AUQA, 2010). AUQA’s audits extended to all institutional activity, including transnational activity. During the first audit cycle conducted in the period 2002–2007, ‘a significant retrenchment of non-viable or poor quality TNE activities occurred’ (Clayton and Ziguras, 2011, p.316). The result was a decline in the number of Australian higher education TNE programs after 2003, as several providers exited from previously significant arrangements (Banks et al., 2010; Ciccarelli and Leask, 2010). Total Australian TNE programs subsequently declined to 1,002
in 2007, and further again to 889 in 2009 (Universities Australia, 2009). Prior to the second audit cycle, which commenced in 2008:

... universities undertook comprehensive partnership reviews, improved their partnership management models, developed strategic planning and approval systems, and established comprehensive program monitoring systems. Programs that did not align with current strategic intent, were non-profitable, did not meet in-country approvals, or were judged not sufficiently quality assured were closed. (Clayton and Ziguras, 2011, p.317)

Whilst this transitional period was difficult, it did result in more rigorous quality-assured TNE arrangements (Carroll and Woodhouse, 2007). It also contributed to ‘bringing the TNE engagement to a mature stage of development and in raising the bar on the quality of TNE activity’ (Clayton and Ziguras, 2011, p.320).

The Tertiary Education Quality and Standards Agency (TEQSA), an independent statutory authority, assumed AUQA’s role in monitoring the regulation and quality assurance of Australia’s higher education sector in 2011. TEQSA is responsible for monitoring the two pieces of legislation relevant to the higher education sector; namely the Tertiary Education Quality and Standards Agency Act 2011 (TEQSA Act) and the Education Services for Overseas Students Act 2000 (ESOS Act). In so doing, TEQSA maintains a rigorous approach to the provision of TNE in order to protect not only the students, but also the reputation of Australian higher education (TEQSA, 2014).

2.2.4 Current trends in TNE

As previously noted, Australian higher education is a significant export industry. Australia’s exports of higher education services have grown steadily from $2.5 billion in the financial year 2000–2001, peaking at $10.4 billion in 2009–2010, before declining to $9.4 billion in 2010–2011. Exports of higher education services are again on the increase and, as mentioned earlier, international education accounted for $17.0 billion of Australia’s export income in 2014, $11.7 billion of which was generated in the higher education sector (AEI, 2015a).

Of the 328,402 international students enrolled at Australian higher education institutions in 2013, 84,785 (25.8%) were enrolled at campuses outside Australia (AEI, 2014a). Figure 2.1 displays the distribution of foreign students in tertiary education by country of destination in 2012. As can be seen from figure 2.1, Australia commands 5.5% of the global share in provision of education to international students, and is the fifth-largest provider behind the United States (16.4%), the United Kingdom (12.6%), Germany (6.3%) and France (6.0%)
‘Management and commerce’ has consistently been the most popular area of choice for international students (Budde-Sung, 2011), attracting 56.3% of international students enrolments in 2014 (AEI, 2015b), with business faculties being the most heavily represented in TNE (Gribble and Ziguras, 2003).

Figure 2.2: Distribution of foreign students in tertiary education by country of destination, 2012

Australian TNE programs have been heavily concentrated geographically, with almost two thirds of TNE students situated in just three countries in 2008: Singapore, Malaysia and Hong Kong (Banks et al., 2010). Singapore is Australia’s largest TNE market (AEI, 2014a), although China and Vietnam are beginning to emerge as important markets (Banks and Olsen, 2011; AEI, 2014a).

2.2.5 Global influences and student choice

How individual nations respond to TNE is very much influenced by their national policies and strategies, cultural identities, and pressures from global organisations (Huang, 2007), creating different challenges and issues for the institutions operating within their domain. The principal reason for students undertaking TNE in Hong Kong is to gain an international education, which is desirable due to its reputation for quality (Huang, 2007). One of the major reasons for introducing TNE in China, Singapore and Malaysia is to increase the number of students enrolled in higher education programs and to intensify the speed at which their higher education systems are enhanced and modernised (McBurnie and Ziguras, 2001; Huang, 2007). Government policies in relation to particular ethnic groups in Malaysia have also influenced demand for TNE in that country (McBurnie and Ziguras, 2001; Altbach and
Knight, 2007). As a result, major concerns shared by these nations regarding TNE programs relate to the preservation of their national identities and character within the programs, and assurance of quality (Huang, 2007; Mok, 2010).

Common to students from all these countries in undertaking a TNE program is the opportunity to obtain an international qualification in their home country, thereby avoiding costs associated with studying in another country and absence from family (Pimpa, 2009). In preparing to enter what is now a globalised workforce, students also value the increase in competitiveness gained as a result of studying at an international institution (McBurnie and Ziguras, 2001; Huang, 2007). A significant reason for students selecting a TNE program is the ‘desire to engage in educational and social experiences that are different from those produced locally’ (McBurnie and Ziguras, 2007, p.60). This creates a tension for institutions involved in TNE education, as the programs offered are required to be of consistent quality and contain comparable content to domestic offerings, yet remain culturally appropriate and relevant to the host country (McBurnie and Ziguras, 2007; Egege and Kutieleh, 2008).

2.2.6 Quality assurance

One of the major challenges inherent in TNE provision is to ensure courses and programs offered are of a high standard and students receive a quality academic experience (Debowski, 2003). Whilst TNE providers may have the required quality assurance processes in place domestically, these do not always extend to the TNE environment and the nuances of working cross-culturally, in another regulatory environment, and in some cases, with an offshore partner (Altbach and Knight, 2007). Possible resultant challenges requiring careful consideration include: ‘academic entry requirements, student examination and assessment procedures, faculty workload, delivery modes, curricular adaption, ensuring quality teaching, academic and sociocultural support for students, and title and level of award’ (Altbach and Knight, 2007, p.302).

TNE programs’ quality assurance processes have been regulated largely by codes of practice. At the global level, UNESCO and OECD, following extensive consultation with many governments, have collaborated to develop guidelines for member countries engaging in TNE (Council of Europe, 2001; UNESCO-OECD, 2005). The guidelines detail minimum standards, and although not legally binding on universities or governments, are widely respected and do have considerable influence in shaping national regulatory frameworks (McBurnie and Ziguras, 2007). At the national level, Australian universities have adopted the
McBurnie and Ziguras (2007) argued that ‘despite the minutiae of national differences…the shared interests will drive an increasing regional and global trend towards the convergence of the criteria and mechanisms for assuring quality’ (p.120).

Despite acknowledgement of the need for appropriate quality assurance mechanisms, more often than not university processes and quality measures have not kept up with the rapid growth of TNE (Dunn and Wallace, 2006). Quality assurance processes and government policies have increasingly emphasised the need for ‘robust and systematic approaches to student feedback and evaluation that informs the ongoing enhancement of the student experience’ within Australian universities (Shah et al., 2012, p.74). However, Shah et al. (2012), following their analysis of AQUA’s external quality audits, found that formal student feedback mechanisms are not always operationalised in the TNE environment, a finding Lynch (2013) confirmed. Whilst literature surrounding the experiences of TNE students is limited, the few studies that have been conducted have found significant differences between student experiences offshore and onshore (Shah et al., 2010; Nair et al., 2011), further reinforcing the need to systematically measure the experiences of TNE students.

Notwithstanding inherent weaknesses that have been noted with formal student evaluations (Harvey, 2005; Nair et al., 2011), the feedback obtained can still provide valuable insights into factors that damage the student experience (Kane et al., 2008). Dissatisfied students can have a formidable effect on institutional reputation, revenue (Nair et al., 2011; Thomas, 2011; Casidy, 2013) and ultimate survival in what is now a very competitive market (Mazzarol and Soutar, 2012; Sultan and Wong, 2014).

Indeed, Miliszewska and Horwood (2004) argue that the survival of TNE programs very much hinges on ‘the quality of their “educational product” i.e. the quality of the design and delivery of the transnational programs’ (p.1). Given that Australian universities entered the TNE market primarily for financial purposes and to increase the visibility of their brand in the international arena (Feast and Bretag, 2005; Sugimoto, 2006; Huang, 2007), the risk posed to both reputation and revenue, should quality diminish, is substantial (Debowsk, 2003; 2008; Poole and Ewan, 2010; Chapman and Pyvis, 2013). As the TNE market moves into a more mature phase, the need for provider universities to adequately prepare and develop academics
in order to maintain the quality and reputation of their TNE programs becomes even more critical (Debowski, 2008; Hoare, 2013).

### 2.2.7 Training and support for visiting academics

#### 2.2.7.1 Formal training

Whilst global or intercultural competence is frequently specified as a graduate outcome for students, it is often assumed that academics teaching in a TNE environment are intercultural learners (Leask, 2008; Freeman et al., 2009). Indeed, Ryan and Hellmundt (2003) found that Australian academics can flounder when teaching international students domestically, and this is likely to be exacerbated in a TNE environment. Any challenges experienced by the academic on a personal or professional level have the potential to negatively impact the student experience (Ward et al., 2001; Debowski, 2003; Leask, 2008). Not surprisingly, there have been many calls for intercultural professional development to support TNE teaching academics (Bodycott and Walker, 2000; Debowski, 2003; Gribble and Ziguras, 2003; Leask, 2004; Dunn and Wallace, 2006), as it is an area that is ‘largely under-managed’ (Debowski, 2008, p.210).

The Australian government, through the Office for Learning and Teaching (OLT), formerly the Australian Learning and Teaching Council, has recently funded several projects with the aim of enhancing the quality of learning and teaching in TNE programs. These include learning and teaching practice development for TNE teaching teams (Keevers et al., 2014), a framework of quality principles for Australian university TNE learning and teaching (Pyvis, 2013), the development of recognition, reward and support for leaders in TNE together with internationalisation of the curriculum (Mazzolini et al., 2012), good practice with respect to learning and teaching across cultures (Leask and Wallace, 2011), and good practice in processes associated with moderation of assessment in a TNE context (Mahmud and Sanderson, 2011). Whilst the outcomes of these projects include professional development frameworks that are available on the OLT website (OLT, 2015a; 2015b), there is currently no empirical evidence available assessing the extent to which they are utilised, or their effectiveness.

Universities might have policies stating the need for intercultural development for academics, but these do not always translate into practice (Gribble and Ziguras, 2003; Dunn and Wallace, 2006; Debowski, 2008). The limited resources available tend to consist of rudimentary culture-specific information (Gribble and Ziguras, 2003) offered on university websites (Pyvis
and Chapman, 2005), which may not be utilised (Freeman et al., 2009). According to Jais et al. (2015), there is a ‘tension between the rhetoric of organisational practice (in particular, claims of ‘internationalisation’) and the reality of academics’ reported experiences’ (p.12). Prior studies indicate that academics, in general, do not perceive there to be adequate organisational support to assist them in their TNE teaching (Debowsk, 2003; Jais et al., 2015). The challenge facing universities is how to support and ‘formally recognise the need to provide time, resources and high quality, ethical learning opportunities in order to facilitate the development of intercultural competence in all staff, especially those who teach overseas’ (Hoare, 2013, p.362) as these are sadly lacking (Dunn and Wallace, 2006; Ziguras, 2008). It therefore follows that a study examining the cross-cultural competencies of academic staff teaching in a TNE environment is long overdue.

2.2.7.2 Informal training: Communities of practice

Difficulties associated with the provision of general professional development programs amongst academics (Knight et al., 2006) frequently result in informal interactions with other colleagues being the main source of learning (Boud, 1999). This also extends to academics teaching in the TNE environment, who have been found to substantially rely on informal mentoring as a way of skilling up, not only before departure but during the TNE visit (Gribble and Ziguras, 2003; Paige and Goode, 2009; Smith, 2009). Previous studies have referred to these informal networks within a TNE environment as communities of practice (Dunn and Wallace, 2008; Smith, 2009; Keevers et al., 2014).

The concept of communities of practice is the underlying element in Lave and Wenger’s (1991) theory of situated learning, and holds that members learn by ‘being active participants in the practices of social communities and constructing identities in relation to these communities’ (Wenger, 1998a). Wenger et al. (2002) defined a community of practice as ‘groups of people who share a concern, a set of problems, or a passion about a topic, and who deepen their knowledge and expertise in this area by interacting on an ongoing basis’ (p.4). They develop in response to issues that are of importance to members, and the resultant practices are the members’ own responses to any external influences or constraints (Wenger, 1998b).

Whilst communities of practice can be a strength, by assisting members towards developing ‘an experience of meaningfulness’, they can also be a weakness, by holding them ‘hostage to that experience’ (Wenger, 1998a, p.85). It has been noted that more experienced academics
tend to reinforce stereotypes (Dunn and Wallace, 2006; Smith, 2009; Hoare, 2013) and ‘may become over confident in judgment and miss the signs of difference which are crucial to successful action’ (Beaty, 1998, p.102). Consequently they can become ‘locked into a state of defensive superiority…[and] could enable an organisationally entrenched ethnocentrism’ (Hoare, 2013, p.565). While experienced TNE academics might be regarded as a preferred information source by those new to TNE (Gribble and Ziguras, 2003), the danger is that their 20 years of experience is simply one year of experience repeated 20 times (Elton, 1994) that is passed on to newcomers. Furthermore, when they depart the university, so does their knowledge (Dunn and Wallace, 2006).

According to Wenger (1998b), communities of practice are ‘important to the functioning of any organization, but they become crucial to those that recognize knowledge as a key asset….Knowledge is created, shared, organized, revised, and passed on within and among these communities’ (p.5). For this reason, Wenger emphasised the need for organisations to nurture communities of practice by building infrastructures to ‘recognize, support, and leverage them’ (1998a, p.7) and this can be as simple as providing the time and opportunity to collaborate. Scholars examining TNE have called for the formal recognition of the importance of this process (Leask, 2004; Dunn and Wallace, 2006; 2008; Smith, 2009; Keay et al., 2014; Keevers et al., 2014; Smith, 2014).

### 2.2.8 Remuneration and recognition

Very few studies examining TNE mention the manner in which academics are remunerated (Jais, 2012). According to Jais (2012) and the National Tertiary Education Union [NTEU] (2004), remuneration for full-time academics can either be in-load or above-load. Due to the rapid expansion of TNE programs and the resultant need for visiting academics, TNE teaching has often been regarded as an additional aspect of an academic’s workload and hence attracted above-load payments, however the amount and nature of the above-load payments are at the discretion of the university (NTEU, 2004). Academics are often reimbursed for any travel expenses incurred while teaching transnationally and frequently receive a per diem, although over half of the Australian academics in Jais’ (2012) and Lynch’s (2013) studies perceived the remuneration to be inadequate. According to Jais (2012), this perception ‘is likely to affect morale adversely and hamper the willingness to travel offshore’ (p.82). While financial incentives can be enticing initially, their appeal tends to diminish as academics
realise the magnitude of the impact TNE teaching has on their domestic workloads and personal commitments (Debowski, 2002; Lynch, 2013; Jais et al., 2015).

Previous studies have identified the opportunity to travel (Jais, 2012; Lynch, 2013; Smith, 2014) and undertake new cultural experiences (Teichler, 2004) as motivating factors for academics teaching in a TNE environment. However, whilst the opportunity to travel and teach outside Australia is attractive, it has been found to decline in appeal as the reality of the accompanying challenges become apparent (Debowski, 2003; Lynch, 2013). On the other hand, all academics in Jais’ (2012) study highlighted resultant intrinsic rewards from TNE teaching such as ‘enhancement of personal development, social capital, and external marketability’ to be of greater importance (p.87). Indeed, Csikszentmihalyi (2014) posits that academics who are intrinsically motivated to continually learn are more effective in their teaching.

As a result of undertaking TNE teaching, academics have less time and energy to devote to other requirements of their role, notably research, which consequently impacts their reputation and future promotional prospects (Mazzarol and Hosie, 1997; Evans and Tregenza, 2002; Debowski, 2003; NTEU, 2004; Jais, 2012; Lynch, 2013). Teaching in general has been noted to be largely undervalued in university recognition and reward systems compared to research (Ramsden, 1998; Young, 2006; Lemass and Stace, 2010; Hancock et al., 2015). More specifically, Australian academics describe universities’ lack of formal recognition of involvement in TNE teaching, evidenced by its absence from performance and promotional measures (Jais, 2012; Lynch, 2013).

General research findings with respect to the value of international assignments are mixed. International experience is regarded as an important aspect of career development due to its ability to enhance professional, cultural and personal skills (Dickmann and Harris, 2005; Kraimer et al., 2009; Stahl et al., 2009), which can be acknowledged and rewarded (Mendenhall and Stahl, 2000; Magnusson and Boggs, 2006; Collings et al., 2011). Yet other studies of expatriates demonstrate that their newly acquired skills, experiences and knowledge are rarely fully utilised after repatriation, and fail to be integrated with long-term career development and advancement (Riusala and Suutari, 2000; Caligiuri and Lazarova, 2001; Stahl and Cerdin, 2004; Stahl et al., 2009). A perceived lack of recognition of international experience can lead to a decrease in the attractiveness of international assignments (Kraimer
et al., 2009), which Jais et al. (2015) argued has both long-term and short-term implications for universities with respect to TNE teaching.

2.2.9 Expectations and challenges

A range of multidisciplinary literature shows that academics teaching in a TNE environment are required to deal with numerous expectations and challenges as they seek to operate within a different cultural context (Bodycott and Walker, 2000; Ward et al., 2001; Heyward, 2002; Debowski, 2003; Leask, 2004; Debowski, 2008; Smith, 2009; Hoare, 2013). These include the need to contextualise teaching materials, the requirement to teach in intensive mode, differences in the nature of TNE students, and the need to effectively manage the TNE classroom environment; each will be discussed in detail in the following paragraphs.

The need for academics to develop teaching materials that reflect the local culture and context, for use in a TNE environment, is a requirement highlighted in TNE literature (Dunn and Wallace, 2006; McBurnie and Ziguras, 2007; Leask, 2008; Ziguras, 2008; Yang, 2012; Leask, 2013). Furthermore, Provision of education to international students: Code of practice and guidelines for Australian Universities (AVCC, 2005) requires universities to ensure that international students be given the opportunity to relate discipline studies to their home environment. Although time-consuming, Leask (2015, p.14) argued that the process should be undertaken in a ‘planned and systematic way rather than consisting of occasional international case studies sprinkled haphazardly’ throughout the course or program of study. Due to these unique requirements and expectations, along with the need to acquire the necessary cultural knowledge to do so appropriately, the preparation of teaching materials and associated resources for use in a TNE environment is a time-consuming task (Slethaug, 2007), often requiring considerably more time than developing resources for the domestic environment (Jais et al., 2015).

Academics involved in TNE teaching are required to teach in intensive mode, compressing a substantial amount of teaching material into several intensive classes (Debowski, 2003; Teekens, 2003; Leask, 2004; McBurnie and Ziguras, 2007; Poole and Ewan, 2010). Furthermore, they must simultaneously cope with jet lag, changes in climate and diet, and logistical issues surrounding accommodation and transportation (Gribble and Ziguras, 2003) as well as the potentially disruptive influence on their lives, careers and health (Debowski, 2003; Castle and Kelly, 2004; Lynch, 2013; Jais et al., 2015). These factors combined can reduce the quality of their TNE teaching significantly (Allport, 2000; McBurnie and Ziguras,
In addition to TNE teaching, academics are also expected to manage their domestic teaching responsibilities, build their research profiles, pursue research grants, supervise research students and fulfil university service requirements through representation on internal and external committees (Debowski, 2003). Furthermore, visiting academics are required to ‘guide students who [are] learning about the indeterminate cultural territory of the transnational classroom’ (Hoare, 2013, pp.563-564), and the resultant changes in expectations and roles (Debowski, 2003). The majority of international students studying in Australia are enrolled full-time, whereas most students enrolled in TNE programs are studying part-time in order to obtain a foreign qualification to advance their career prospects (Gribble and Ziguras, 2003), and consequently are struggling with work, study and family responsibilities (Davis et al., 2000). Academics teaching in a TNE environment, therefore, need to be mindful of the immense time constraints these students face (Gribble and Ziguras, 2003) and the fact they frequently arrive at class tired and late after a long day at work (Miliszewska and Sztendur, 2012).

As a result of the internationalisation of education, the presence of large numbers of international students in Australian university classrooms is a familiar sight (Gribble and Ziguras, 2003). However, as Smith (2009) stated, teaching in a TNE environment is:

not just about working with international students. Transnational teaching challenges academic roles and identities at every level. Transnational teachers are expected to work in environments, climates, and classrooms, which are culturally very different to their own. Assumptions about university education are shaken and many teachers find themselves having to return to and question the very fundamentals of their teaching, learning and assessment practices. (p.112)

Leask (2008) argued that academics teaching transnationally are required to possess specific knowledge, skills and abilities that are unique to operating within a TNE environment. Due to the particular cultural context, it cannot be assumed that academics ‘who are experienced and effective in their home environment will necessarily be so immediately in the transnational classroom’ (Leask, 2008, p.122), and therefore TNE requires more than just good teaching practices (Slethaug, 2007). In a report to the AVCC, Leask et al. (2005) identified academics who teach transnationally as being required to be experts in their field, skilled teachers and managers of the learning environment, efficient intercultural learners, and demonstrate particular personal attitudes and attributes such as being approachable, patient, encouraging and passionate about what they are teaching. Leask (2004) summarised the differences
between teaching students domestically, where western pedagogies prevail, and teaching students transnationally:

> Teaching offshore is an intellectual challenge and an emotional journey, one which requires academic staff, as strangers in a strange land, to come to terms with the perceptions that staff and students in [the off-shore country] have of them, with the differences and similarities...that confront them and challenge their stereotypes and prejudices, and which can lead to feelings of frustration, confusion and disorientation. (p.3)

Yet in practice, visiting academics do not possess such understanding (Ziguras, 2008). They are frequently sent to teach in TNE programs with very little preparation, as outlined earlier, and consequently do not have a detailed knowledge of their TNE students or the local teaching environment (Ziguras, 2008). In a TNE environment, it is the academic who is the outsider and students can have very different expectations to their domestic counterparts (Leask, 2004). Furthermore, this is made all the more difficult by the intensity of the delivery mode, thereby affording the visiting academic precious little time for reflection on the conflicting learning styles and pedagogies that might exist in the TNE classroom, and how best to accommodate them.

Whilst engaging in reflective teaching practice is generally a component of an academic’s formal professional development (Ghaye and Ghaye, 1998; Biggs and Tang, 2007; Bolton, 2014), it does not usually extend to TNE teaching (Smith, 2009). Studies have noted that whilst involvement in TNE teaching and the resultant requirement to navigate and operate within a different cultural context should compel reflection on teaching and learning practices (Whittaker, 2008), not all academics do so (Tange and Jensen, 2012). However, adopting a reflexive approach by considering the TNE teaching experience in relation to one’s own inherent cultural biases and assumptions (Brew, 2010) can result in ‘perspective transformation’ (Smith, 2009, p.111).

According to Hoare (2006) ‘cultural phenomena have a profound impact on participants’ experiences of transnational educational programs and...this is substantially unrecognised by key actors in the process’ and as a result calls for changes to ‘ameliorate negative impacts of cultural difference’ (p.i). Similarly, Dunn and Wallace (2008) and Leask et al. (2005) called for the inclusion of preparation of a cultural nature in professional development programs for TNE teaching academics. According to Louie (2005), academics’ knowledge and awareness of cultural issues can deepen their rapport with students.
The following section is provided as contextual background regarding the cultural influences on the transnational classroom, and the resultant impact on roles and expectations.

2.3 The transnational classroom

2.3.1 Background

As outlined earlier, Australian TNE teaching has been heavily concentrated in Singapore, Malaysia and Hong Kong (Banks et al., 2010), countries regarded as being of Confucian-heritage culture (Phuong-Mai et al., 2005). Confucian-heritage and Western cultures have traditionally educated students differently (Chan, 1999; Slethaug, 2007). Historically, promotion to the elite ranks of the civil service in China was through the imperial examination system, and was often the ‘most reliable and impartial mechanism for the poor to move up’ (Lee, 1989, p.116). This two-thousand-year emphasis on exams, together with the preparation and accompanying support families provided to ensure success, has resulted in the high regard with which education is held in Chinese societies (Chan, 1999; Ng, 2001; Hoare, 2006; Kember and Watkins, 2010). The deeply ingrained esteem for education, along with other Confucian philosophical values, has been found to exist in immigrant Chinese in Singapore, Hong Kong and Taiwan (Bond, 1996; Slethaug, 2007; Kember and Watkins, 2010; Bodycott and Lai, 2012), often to a greater extent than in mainland China (Lau, 1992; Wu, 1996; Ward and Lin, 2010). The intertwining of Confucianism with Taoism and Buddhism is referred to as Neo-Confucianism (Chan, 1999; Nisbett, 2003). Not only has Confucianism and Neo-Confucianism had a mammoth impact on Chinese civilisation, it is an ongoing phenomenon influencing beliefs about education in many nations throughout Southeast Asia, including Hong Kong and Singapore (Chan, 1999; Leung, 2001; Hoare, 2006; Kember and Watkins, 2010), the countries in which this study was situated.

The dominant ethnic group in Hong Kong is Chinese, constituting 94% of the population (Census and Statistics Department, 2012). Following the resumption of Chinese sovereignty in 1997, the language of instruction in most secondary schools was changed from English to Chinese (Lin and Morrison, 2010). As a result, local undergraduate university students have experienced difficulties when studying in English (Evans and Green, 2007; Lin and Morrison, 2010; Bodycott and Lai, 2012), particularly first-year students (Evans and Morrison, 2011). First-year students frequently experience transitional difficulties (McInnis, 2001; Brinkworth et al., 2009), which can be further exacerbated by language problems and difficulty in adjusting to the accents of both native and non-native English-speaking academics (Prescott
and Hellsten, 2005; Crose, 2011). This can result in an overwhelming cognitive load that impedes learning (Artino, 2008).

Singapore is comprised of three major ethnic groups: Chinese (74%), Malay (13%) and Indian (9%) (Singapore Department of Statistics, 2014). English is the language of instruction in Singapore, with all students required to study a second language: Mandarin, Tamil or Malay (Gopinathan, 2007). The second language is assigned by the government according to ethnicity rather than the student’s home language, resulting in some students studying two non-native languages at school (Dixon, 2005). Often a range of dialects is present in the tertiary classroom, in addition to ‘Singlish’ (Hoare, 2006), a form of Singaporean colloquial language consisting of ‘their own (often Chinese) language with English-like words and syntax’ (Dunn and Wallace, 2004, p.294). Consequently, speech patterns need to be adjusted in the delivery of TNE (Leask, 2006).

### 2.3.2 Cultural factors impacting TNE students' classroom behaviour

Whilst Singapore has been extensively exposed to Western ideologies, it nevertheless remains deeply rooted in Asian values (Chong, 2007). Hoare (2006), whilst acknowledging that the educational environment in Singapore is complex, listed the ‘pervading commonalities’ shared by the major ethnic groups as:

… including: a collectivist orientation, a high value placed on education, respect for educators, an intimate and reciprocal relationship between educator and student, a high level of parental support for education, repetitive learning, respect for ‘authorised’ or expert knowledge, and education as a source of power and status. (p.122)

These commonalities of the educational environment are a reflection of Singapore’s largely Confucian-heritage culture. According to Confucius, success in education and learning is a result of hard work and effort rather than intelligence (Biggs, 1996; Watkins, 2000; Hoare, 2006). In these cultures, education is valued for its ability to enhance social and family status (Chan, 1999; Hoare, 2006; Bodycott and Lai, 2012), with many students encouraged to aspire ‘to sam si or the top three professions of medicine, law or accountancy’ (Chan, 1999, p.295).

In addition to the strong emphasis on education, the notion of ‘face’ (Ting-Toomey and Kurogi, 1998; Watson, 1999; Bosrock, 2007; Hwang and Han, 2010) and the maintenance of harmony (Bond, 1991; Thomas and Liao, 2010) dominate classroom behaviour in Confucian-heritage cultures (Yang, 2012; Joyce-McCoach et al., 2013). The notion of face
… includes what you think of yourself, how you work with others, what others think of you, what kinds and levels of relationships you have. Simply put, face is the process by which one gains and maintains status as well as moral reputation. (Simmons and Munch, 1996, p.93)

As a result, the classroom behaviour of Confucian-heritage students seeks to maintain face and prevent shame, not only for themselves and their peers (Chan, 1999; Chong, 2007), but also the teacher, whom they hold in high regard (Bond, 1991; Chan, 1999; Xiao and Dyson, 1999; Jin and Cortazzi, 2006).

Asking questions during class is a practice Confucian-heritage students tend to regard as disruptive, rude and a waste of valuable class time (Chalmers and Volet, 1997; Watson, 1999). Students seek to maintain relational harmony and behave according to role expectations in the classroom (Lee, 2007), where silence is often valued more than verbosity (Littlewood, 1999). Not surprisingly, TNE students’ reluctance to ask and answer questions has been noted in TNE literature (Dunn and Wallace, 2006).

According to Watkins (2000), the role of a teacher in Confucian-heritage cultures is significantly more than that of an authoritarian figure to whom respect and obedience are due. It has been likened to that of a parent, carrying with it reciprocity that involves caring and concern (Jin and Cortazzi, 2006) along with high moral standards (Watkins, 2000; Kember and Watkins, 2010). Xiao and Dyson (1999) found that Chinese accounting students expected their teachers to provide moral and behavioural guidance, in addition to being modest.

The philosophy of Confucianism also captures values and beliefs associated with collectivist-orientated societies (Kim et al., 1994). The individualism and collectivism dimensions represent important differences in social behaviour (Brislin, 1994) and have been found to influence classroom behaviour (Ting-Toomey and Kurogi, 1998). Hofstede et al. (2010) described the dimensions as follows:

> Individualism pertains to societies in which the ties between individuals are loose: everyone is expected to look after him- or herself and his or her immediate family. Collectivism as its opposite pertains to societies in which people…are integrated into strong, cohesive in-groups, which throughout people’s lifetime continue to protect them in exchange for unquestioning loyalty. (p.92)

It is acknowledged that scholars have criticised the work of Hofstede (e.g. Kirkman et al., 2006). However discussion regarding these limitations is beyond the scope of this thesis.
Ting-Toomey and Kurogi (1998) summarised the distinction in behaviour by the identity drawn upon: those in an individualist-orientated society draw upon an ‘I-identity’, whereas those in a collectivist society draw upon a ‘we-identity’ by promoting goals of ‘the group’. However, what constitutes ‘the group’ is an important understanding in collectivist-orientated societies (Hoare, 2006), in which groups are thought of in terms of ‘in-groups’ and ‘out-groups’ (Nisbett, 2003; Thomas and Liao, 2010). In these societies, individuals feel distant from the out-group, yet embedded in their in-group and trusting of other members (Nisbett, 2003) to whom lifelong loyalty is owed (Hofstede et al., 2010). In-groups have standards that need to be followed, which, if violated, will result in exclusion from the group (Ting-Toomey and Kurogi, 1998; Hofstede et al., 2010). Thus, Hui and Triandis (1986) argued that collectivism does not equate to altruism. In-groups form within a classroom context according to ethnicity, with shaming of any classroom behaviour that does not promote harmony being the group’s manner of managing offenders (Hofstede et al., 2010). Previous studies have examined marginalisation and exclusion between cultures at Australian universities (Volet and Ang, 1998; Smart et al., 2000; Summers and Volet, 2008), but not in a TNE environment.

The existence of in-groups in collectivist-orientated societies also has ramifications in the business environment, whereby a relationship of trust first needs to be established before the commencement of business (Bosrock, 2007; Morrison and Conaway, 2007; Hofstede et al., 2010; Livermore, 2013). Upon the establishment of this relationship, the newcomer is adopted into the in-group (Hofstede et al., 2010; Thomas and Liao, 2010). Within scholarship surrounding educational practices, the process of academics sharing personal and professional background details in the classroom is described as ‘instructor self-disclosure’ (Myers et al., 2009) and has been found to assist in the establishment of rapport with students (Miller et al., 2014). Extant literature has also shown instructor self-disclosure to be positively related to students’ engagement with teaching material, perceptions of affective learning, motivation regarding class attendance, motivation regarding communication with instructors (Cayanus and Martin, 2008; Cayanus et al., 2009), level of student participation in class (Goldstein and Benassi, 1994), learning outcomes, and lower levels of student dissent (Goodboy et al., 2014). Other studies have demonstrated the importance of personal information disclosed in the classroom, provided it was not too self-indulgent (Sorensen, 1989) or lengthy (Cayanus et al., 2009). However, it is the establishment of rapport, and the resultant relationship of trust and respect, that is of heightened significance to international students (De Vita, 2000).
It is important to recognise the complexities and diversities that exist, not only between but within the philosophies and paradigms of ‘Confucian’ and ‘Western’ educational systems (Ryan and Louie, 2007). Educational scholarship often position these two educational systems as binary opposites, uncritically attributing the labels to entire populations or groups, and in so doing classifying them as homogenous and unchanging (Ryan and Louie, 2007). Indeed, there are many differences within cultures that should not be overly generalised (Geiger et al., 1998; Heffernan et al., 2010). Furthermore, student cohorts in TNE programs are becoming increasingly heterogeneous, originating from a variety of cultures (Pyvis and Chapman, 2005). Teaching in a TNE environment thus requires an increased understanding of the spectrum of differences that can exist, both within classrooms, and between teaching locations. The ability to manage business classrooms across a variety of cultures is therefore becoming an increasingly salient issue (Lindahl and Fanelli, 2002; Budde-Sung, 2011).

**2.3.3 Learning and teaching styles**

Learning styles may be defined as ‘characteristic cognitive, affective, and physiological behaviours that serve as relatively stable indicators of how learners perceive, interact with, and respond to the learning environment’ (Ladd and Ruby, 1999, p.363). Past studies indicate differences in learning styles and preferences between Western and Eastern cultures (Hayes and Allinson, 1988; Lattuca, 2002; Morrison et al., 2003; Charlesworth, 2007; Pimpa, 2009; Heffernan et al., 2010) that can present challenges for those in charge of the learning environment (Evans and Tregenza, 2002; Lindahl and Fanelli, 2002; Debowski, 2003). Within accounting scholarship, studies have examined the learning approach and learning style preferences of accounting students with regard to culture-related issues (for example, Auyeung and Sands, 1996; Desai and Taylor, 1998; Birt et al., 2004; Cooper, 2004; Sugahara and Boland, 2010; Boland et al., 2011). However, due to different learning style theories and consequently different instruments, their conclusions vary widely (Boland et al., 2011).

An examination of learning styles is beyond the scope of this research. Rather, it is the stance taken regarding the influence of culture in determining learning styles, and the resultant implications for teaching styles, which is pertinent to this research. If, as Trommsdorff and Dasen (2001, p.3004) posit, culture is ‘a certain commonality of meaning, customs and rules (not a homogeneous entity) shared by a certain group of people and setting a complex framework for learning and development,’ then there is an implicit assumption that culture and learning are connected (Charlesworth, 2008). The classroom environment operates in a
fundamentally different manner across diverse cultures, as outlined earlier. Yet the debate about the connection between culture and learning styles is ongoing in the literature.

Researchers holding a ‘culture-deterministic’ view argue that learning styles are shaped by and indeed embedded within culture (Ballard and Clanchy, 1997; Jin and Cortazzi, 2006; Charlesworth, 2008; Pimpa, 2009). Teekens (2003) posited that students’ learning strategies and general approach in the classroom are a product of their national and cultural identities, resulting in very different views on, for example, the role of the educator, the delivery of teaching materials, and the nature of assessment. In general education literature, it is asserted that students are more likely to have a positive attitude (Felder and Silverman, 1988) and retain information for longer (Felder, 1993) if teaching styles align with their learning style. This stance implies that academics teaching transnationally should adapt their teaching style to match the learning styles of students, which are inherently embedded in the host culture.

Other researchers, while acknowledging the impact of culture, argue that contextual factors also shape learning styles (Wong, 2004; Jones, 2005; Gu and Schweisfurth, 2006; Wang, 2008; Marlina, 2009). If, as Lattuca (2002, p. 711) asserted, ‘learning cannot be separated from the contexts in which it occurs, and…cognition and learning [are] activities that occur through social interaction’, then contextual and social factors gain prominence (Charlesworth, 2008). This view gives ‘equal weight to the influence of both the immediate setting as well as the larger one in which it is embedded, shifting the focus away from the individual and allowing for a multi-dimensional view of learning’ (Charlesworth, 2008, p. 116). This alternative stance suggests that while culture does indeed affect students’ preferred learning styles, given appropriate support, understanding and time, all students – regardless of culture – can adapt to the learning environment in order to achieve their personal educational goals (Kember, 2000; Smith, 2001; Morrison et al., 2003; Hills and Thom, 2005; Han and Schurmanns-Stekhoven, 2014).

In her study of students from China, Indonesia and France enrolled at a Western university, Charlesworth (2008) found significant differences in learning styles between the three groups in the first semester of study, yet over time these differences evaporated. Similarly, Wong (2004) found Asian students enrolled at an Australian university initially preferred a teacher-centred approach, but this decreased over time. Other studies of Confucian-heritage students (conducted in a Western context) have found they possess highly adaptive characteristics (Biggs, 1996; Volet and Renshaw, 1996).
Pimpa (2009) stressed the importance of taking students’ learning styles and preferences into account in a TNE environment, as one cannot assume that students in a non-Western context will automatically accept a Western teaching style. Indeed, the existence of an expectation gap, created as a result of international students’ previous educational experiences, has been noted in a Western context (Wong et al., 2015). Furthermore, Ng (2007) cautioned against the use of ‘pedagogical imperialism’ in the classroom by taking an Eastern concept of business and applying Western methods and ethics, as culture underpins the structure and meaning of business. Budde-Sung (2011) called for academics to culturally adapt their teaching styles by employing a variety of teaching methods and assessment modes, rather than adopting a singular approach. Possible strategies for use in a TNE environment could include stretching exercises (Lee and Ernst, 2012) and humour (Sylwester, 1995; Morrison, 2008), notwithstanding that the Chinese tend to be conservative in their appreciation of humour (Kao, 1974; Yue, 2010; 2011).

Students engaged in TNE are often unfamiliar with a student-centred teaching approach (Wong, 2004; Sawir, 2005), and can experience culture shock as a result of the interactive methods employed by visiting academics (Chapman and Pyvis, 2006). Singaporean students, in a study conducted by Dunn and Wallace (2004), found the student-centred approach of Australian academics confronting. In suggesting a path forward, Hoare (2006) argued for an approach of moving from a teacher-centred to a student-centred pedagogy, supported by discussion with students as to how this should occur in the initial stages of the program. Indeed, there is much to be learned from TNE students themselves (Hoare, 2012). As Leask (2004) stated:

we could move towards a construction of off-shore teaching as an opportunity for ‘us’ to learn about and be more like ‘them’, rather than as an opportunity for ‘us’ to teach ‘them’ about ‘us’ and how to be more like ‘us’ – as an opportunity for deep, transformational engagement with cultural others. (p.4)

According to Leask (2004), the TNE classroom should be a ‘meeting place between different cultures where there is recognition of the manifestation of cultural difference, and where equal and meaningful reconstructive cross-cultural dialogue can occur’ (p.2). However, and despite Australia’s involvement in TNE education for over 25 years, little understanding currently exists regarding the complex and challenging process by which academics and their students navigate the TNE classroom (McBurnie and Ziguras, 2007; Miliszewska and Sztendur, 2010) and move into what Crozet et al. (1999) referred to as the ‘third space’ (p.13).
It is this gap in the literature that this research seeks to address, using the theoretical framework of CQ as a lens.

2.4 The concept of culture

2.4.1 What is culture?

Many scholars have attempted a universal definition of ‘culture’. Livermore (2009, p.80, bullet points in the original) stated ‘some of the more helpful definitions of culture include:

- Culture is the artificial, secondary environment superimposed on the natural. (Niebuhr, 1951, pp.29-39),
- Culture is “a pattern of thinking, feeling, and reacting to various situations and actions.” (Kluckhohn and Kroeber, 1952, p.181),
- Culture is the shared understandings people use within a society to align their actions. “While culture is defined, created, and transmitted through interaction, it is not interaction itself, but the content, meanings, and topics of interaction.” (Becker, 1982, p.133),
- Culture is the collective programming of the mind that distinguishes the members of one group from another. It is the software behind how we operate. (Hofstede et al., 2010, p.5),
- Culture is the way a group of people solve problems and reconcile dilemmas. (Schein, 2004, p.17),
- Cultures are comprised of “webs of significance” that people spin and in which they themselves are suspended (Geertz, 1973, p.5).’

Hofstede et al. (2010) used the metaphor of ‘software’ to explain culture, describing it as the ‘collective programming of the mind’ (p.5). Livermore (2009) used several metaphors to explain culture: ‘the pair of glasses through which we see the world’ (p.81) and an ‘iceberg’:

On the surface, we can observe a culture in light of its artifacts. Artifacts include things such as foods, eating habits, gestures, music, economic practices, dress, use of physical space…The most significant aspects of culture are below the surface (cultural values and assumptions)...These invisible yet powerful elements include things such as the group’s shared work ethic, identity, social etiquette, and view of authority. At its core, culture is not so much our habits, diets, and economic practices as it is the ideas and assumptions that are behind our habits, diets, and commerce. Culture represents the way a group of people organize their ideas and hence their lives. It’s what lies beneath what we think and how we live. (p.81)
The Global Leadership and Organizational Effectiveness (GLOBE) Research Program examined culture as values and practices. Their central proposition is that culture has an implicit impact on leadership in that ‘the attributes and entities that differentiate a specified culture are predictive of organizational practices and leader attributes and behaviours that are most frequently enacted and most effective in that culture’ (House et al., 2004, p.17).

Previous concepts have tended to focus on cultural knowledge, knowing how cultures differ in terms of behaviour (Hofstede, 1980; 2001; House et al., 2004) but it is the deeper concept of culture that Livermore (2009) refers to upon which this research is based.

2.4.2 CQ as a cultural lens

Globalisation, while increasing the opportunities for culturally diverse interactions, also brings with it the increased ‘probability of cultural misunderstandings, tensions, and conflicts’ (Ang et al., 2011, p.582). Why is it that some individuals seem to be able to adjust to new cultures with relative ease, while others seem to flounder and struggle? This phenomenon has been the subject of much interest amongst scholars and practitioners from a wide range of disciplines, and as a result there are several frameworks and instruments that attempt to assess cross-cultural competencies (for a detailed list refer to Gelfand et al., 2008, p.375). However, as Gelfand et al. (2008) stated, ‘there is much confusion and misunderstanding about what exactly cultural competence entails, with no overarching theoretical framework to tie the numerous constructs together and little consensus regarding the operationalization of cultural competence’ (p.376). The confusion arises due to the constructs often mixing ability and non-ability characteristics. As a result of the absence of an overarching coherent theoretical framework, there is little consensus in the literature and within constructs regarding meanings, thereby compromising the various constructs and their practical applications (Ang et al., 2011).

It was against this backdrop that Earley and Ang conceptualised CQ in 2003, based on Sternberg and Detterman’s (1986) theory of multiple loci of intelligence. CQ thus transformed existing cultural competency research by connecting it across disciplines to the existing literature on intelligence, through the existence of a common theoretical framework (Gelfand et al., 2008).

Since its conceptualisation, research involving CQ has gained momentum and has been conducted worldwide across very diverse disciplines (Ang et al., 2011). Gelfand et al. (2008)
asserted that the concept of CQ ‘offers parsimony, theoretical coherence, and precision that is unprecedented in the cultural competency literature’ (p.385). Consequently, this research uses CQ as the informing theoretical framework through which to examine the cross-cultural competencies of accounting academics while teaching in a TNE environment.

2.5 Cultural intelligence

2.5.1 Definition and development

When interacting with people from one’s own culture, knowledge, values and social cues are subconsciously used to assist in engaging and relating effectively. When interacting with those from a different culture these parameters are no longer applicable, and can lead to the conclusion that it is the other culture that is ‘odd’. As previously noted, some individuals thrive in situations characterised by cultural diversity, but others find them incredibly difficult; some people can travel to various countries and conduct business seamlessly, while others, who are competent at conducting business at home, are quite ineffective in another country. The reasons for this remain unclear. In response to this lack of understanding of individual adjustment to different cultural situations, Earley and Ang (2003) built on the multidimensional concept of intelligence (Sternberg and Detterman, 1986) to devise the CQ framework. CQ is defined as ‘the capability of an individual to function effectively in situations characterised by cultural diversity’ (Ang and Van Dyne, 2008, p.3). According to Van Dyne et al. (2008), those with high CQ, when encountering different cultural situations, can process what is occurring and make appropriate adjustments to their behaviour.

CQ is in keeping with Schmidt and Hunter's (2000) definition of general intelligence as ‘the ability to grasp and reason correctly with abstractions (concepts) and solve problems’ (p.3). Although early research tended to limit intelligence to academic settings, there is now an awareness that non-academic forms of intelligence exist (Sternberg and Detterman, 1986). New types of intelligence that pertain to specific domains have been identified: social intelligence (Thorndike and Stein, 1937), emotional intelligence (Mayer and Salovey, 1993), practical intelligence (Sternberg et al., 2000) and now CQ (Earley and Ang, 2003). Emotional intelligence

…presumes that people are familiar with their own culture and that they (often unconsciously) use familiar situations as a way to interact with others. Cultural intelligence picks up where emotional intelligence leaves off – it involves
dealing with people and situations in unfamiliar surroundings. (Tan, 2004, p.19)

Emotional intelligence focuses on an individual’s ability to adjust to new cultures in the specific domain of intercultural settings (Earley and Ang, 2003; Ang et al., 2011). It is important for an individual’s success at work and in their interpersonal relationships, and complements cognitive (or general) intelligence (Carmeli, 2003; O’Boyle et al., 2011). In a similar vein, CQ is a complementary intelligence that is valuable in intercultural settings (Ang and Van Dyne, 2008). Accounting education researchers have examined emotional intelligence (see for example; McPhail, 2004; Chia, 2005; Abraham, 2006; Bay and McKeage, 2006; Cook et al., 2011; Daff et al., 2012; Nicholls et al., 2012); however, research in this domain involving CQ is non-existent, despite accounting practice, and accounting education as discussed earlier, having been conducted internationally for decades.

2.5.2 The four components of CQ

CQ is a ‘multifaceted competency consisting of cultural knowledge, the practice of mindfulness, and the repertoire of behavioural skills’ (Thomas and Inkson, 2004, pp.182, italics in the original). Earley and Mosakowski (2004) likened the possession of CQ to a person from another culture having a ‘seemingly natural ability to interpret someone’s unfamiliar and ambiguous gestures in just the way that person’s compatriots and colleagues would, or even to mirror them’ (p.139).

CQ was initially introduced as a three-component framework (cognitive, motivational and behavioural) (Earley and Ang, 2003). The cognitive component refers to an individual’s specific knowledge of a different culture based on various cultural cues. The motivational component refers to an individual’s motivation and commitment to adapt and adjust to a new cultural environment, and to overcome obstacles and setbacks. The behavioural component refers to the capacity of an individual to generate culturally appropriate actions and demeanour that reflect cognition and motivation. These components are related to their sources: the head, the heart and the body respectively (Earley and Ang, 2003). According to Earley and Ang (2003), each of the elements are equally important and assist the individual to gain a deeper understanding and to improve the outcome of intercultural interactions. It is not sufficient to merely possess knowledge of a specific foreign culture; we also need to understand it by paying attention to our own cultural norms and developing techniques and skills to bridge differences.
In subsequent literature the cognitive component was split into two components of equal weighting, metacognitive and cognitive, thus resulting in a four-component framework (refer Figure 2.1) comprising four different interrelated capabilities (metacognitive, cognitive, motivational and behavioural) of equal importance (Ng and Earley, 2006; Ang and Van Dyne, 2008).

Figure 2.3: The four-component theoretical framework of CQ

![Diagram of CQ framework]

Source: Adapted from Van Dyne et al. (2010)

2.5.2.1 Metacognitive CQ

Metacognitive CQ involves analysing our own thought processes using our cultural knowledge to understand and solve problems when faced with a different cultural situation, and includes planning, awareness and checking (Ang and Van Dyne, 2008). Planning involves taking the time to put together a culturally appropriate strategy in advance of a cross-cultural encounter such as, for example, how to approach people and appropriate topics of conversation. Awareness involves drawing on ‘cultural thinking and knowledge of self and others in real-time’ (Van Dyne et al., 2012, p.299) and making sense of the cross-cultural situation as it is occurring. Checking involves reflecting on the culturally appropriate strategy, and adapting and revising when actual experiences do not match expectations. Metacognitive CQ therefore forms the vital link between knowledge of cultural issues and being able to actively use that knowledge to become more culturally effective (Ang and Van Dyne, 2008). It is concerned with higher order cognitive processes, challenges rigid reliance on culturally bound assumptions (Livermore, 2011), and emphasises strategy as the lynchpin between knowledge of cultural issues and actually understanding how to use that knowledge to be
more effective in culturally diverse settings (Triandis, 2006). When faced with a cross-cultural encounter, those with higher metacognitive CQ will plan appropriate strategies in advance of the encounter, analyse what is occurring during the encounter, and then reflect and adjust their strategies and way of thinking if they do not align with experience.

2.5.2.2 Cognitive CQ

Cognitive CQ refers to the knowledge of cultural norms, values, practices and conventions associated with different societies, along with their differences, that have been acquired through education and personal experiences (Ang and Van Dyne, 2008). Cultural values and norms refer to the ‘varying ways cultures approach things like time, authority, and relationships’ (Ang et al., 2011, p.584). This knowledge is particularly important when making decisions in a different cultural environment (Ang et al., 2007) and is the component typically emphasised in traditional pre-departure training courses (Ang and Van Dyne, 2008). However, Earley et al. (2007) argued training programs that emphasise country-specific examples in preference to generalised learning principles tend not to be successful, as they do not adequately equip an individual for understanding and mastering unique situations. Individuals with higher cognitive CQ are likely to possess a wide range of knowledge relating to cultures that could be encountered.

2.5.2.3 Motivational CQ

Motivational CQ refers to an individual’s level of interest, drive and energy to function and interact effectively in culturally diverse situations, and to persevere through the inevitable challenges and conflicts (Ang and Van Dyne, 2008). It includes intrinsic motivation (the intangible benefits derived from culturally diverse situations such as the individual’s level of personal satisfaction and enjoyment), extrinsic motivation (the tangible benefits derived from culturally diverse situations that are crucial to the individual’s goals) and self-efficacy (a higher level of confidence that assists the individual to be more effective in a cross-cultural encounter) (Ang and Van Dyne, 2008). Those with higher motivational CQ are drawn to cross-cultural situations as they place great importance on their value and are confident they will be able to deal with the inevitable challenges.

2.5.2.4 Behavioural CQ

Behavioural CQ refers to an individual’s ability to act appropriately when dealing with people from different cultures and includes both verbal behaviour (accent, tone and expressiveness), non-verbal behaviour (body language, gestures and facial expressions) and speech acts (the
exact words and phrases used) (Earley et al., 2006; Ang and Van Dyne, 2008; Livermore, 2011). Behavioural CQ requires a wide and flexible repertoire of behaviours and also involves knowing when to adapt behaviour and when not to do so (Livermore, 2009). Therefore, it is not equivalent to the ‘chameleon effect’ in social interaction (Chartrand and Bargh, 1999), whereby behaviour is altered to align with others in a diverse cultural setting (Livermore, 2009).

Behavioural CQ could be considered to be the most vital component of an individual’s CQ, as it is easily observable to an outsider (Ang and Van Dyne, 2008). Studies have found that expatriates who have the ability to communicate well with local partners or develop relationships with locals perform better than those who cannot (Mol et al., 2005; Lee and Sukoco, 2008). Those with high behavioural CQ appropriately adjust their behaviour according to the cross-cultural situation, overcoming the natural tendency to revert to habitual behaviour.

It follows that individuals with high levels of all four components of CQ ‘have a desire to continually translate cultural knowledge to generate strategies that will aid in exhibiting appropriate verbal and non-verbal behaviours’ (Engle and Crowne, 2014, p.33). Furthermore, CQ is not specific to a particular culture, but rather focuses on the more general ability to function effectively in culturally diverse situations. It does, however, apply specifically to particular situations: those that are characterised by cultural diversity. Ng et al. (2012) described CQ as ‘a culture-free construct that transcends cultural boundaries’ (p.34). CQ is malleable and can be developed over time through intercultural experiences, travel and appropriate training (Ang and Van Dyne, 2008; Ang et al., 2011). This is of particular importance when seeking to provide training for academics involved in the preparation and delivery of TNE across a variety of locations.

2.5.3 Empirical evidence

CQ has made a major contribution to cross-cultural scholarship since its conceptualisation in 2003, by integrating the previously fragmented research on intercultural competencies (Gelfand et al., 2008). Empirical research on CQ has intensified since the CQS scale was established and validated in 2007 (Ang et al., 2007). Studies have been conducted within and across different countries in order to gain an understanding of the correlates, predictors, outcomes and moderators of CQ. A review of the research that has been conducted to date follows, and is summarised according to the following categories: discriminant validity of CQ
in relation to other types of intelligences, antecedents of CQ, and outcomes of CQ. Figure 2.2 provides a diagram of the research overview, which is described in detail in the following sub-sections.

Figure 2.4: Summary of CQ research findings

Source: Adapted from Ng et al. (2012)

2.5.3.1 Discriminant validity of CQ in relation to other intelligences

Earley and Ang (2003) drew on the theory of multiple loci of intelligences to conceptualise CQ. Other researchers have empirically examined CQ in relation to other intelligences. Using confirmatory factor analysis, CQ has been found to be distinct from emotional intelligence (Ang et al., 2007; Kim et al., 2008; Van Dyne et al., 2008; Moon, 2010; Rockstuhl et al., 2011; Lin et al., 2012) and a predictor of performance in intercultural settings over and above emotional intelligence (Rockstuhl et al., 2011). Crowne (2009) examined the discriminant validity of CQ, emotional intelligence and social intelligence, finding that these forms of intelligence were distinct but related. CQ shares similarities with other interpersonal forms of intelligence, such as emotional intelligence and social intelligence, in that they encompass capabilities for effective interpersonal interactions. However, CQ is distinct in that it focuses on interactions in an intercultural domain.
2.5.3.2 Antecedents of CQ

**Personality traits**

Personality traits influence an individual’s choice of behaviour and experiences across time and situations (Costa and McCrae, 1992; Funder, 2001). In recent years the “Big Five” subordinate factors of personality (conscientiousness, agreeableness, emotional stability, extraversion, and openness to experience) have been emphasised as the basic structure of personality (Carver and Scheier, 2000). Using confirmatory factor analysis, the distinctness of the Big Five personality dimensions and the four components of CQ have been found to be empirically distinct (Ang et al., 2006; Ang et al., 2007; Chen et al., 2010; Rockstuhl et al., 2011). The Big Five personality traits, although distinct from CQ, have also been found to exhibit meaningful relationships with it. The trait ‘openness to experience’ is positively related to all four CQ components (Ang et al., 2006), with all six sub-factors (intellectual efficiency, ingenuity, curiosity, aesthetics, tolerance, and depth) relating significantly to CQ (Oolders et al., 2008). This provided further validity of CQ, as it would be expected that both CQ and ‘openness to experience’ would be related, as they both pertain to novel situations. Individuals who are open to new experiences are more willing to move beyond the familiar to the new and unfamiliar (Ones and Viswesvaran, 1997), more readily accept differences between cultures (Bhagat and Prien, 1996) and are less likely to adopt racial stereotypes and other biases (Flynn, 2005).

**International experience**

International experiences should provide the social contexts and authentic activities to assist individuals to function effectively in cross-cultural situations (Ng et al., 2012). As individuals interact and communicate with culturally different others when visiting foreign countries, an increase in knowledge and skills should occur (Black and Gregersen, 1991), thereby facilitating metacognitive CQ and cognitive CQ (Lee and Sukoco, 2010). Shannon and Begley (2008) suggested that individuals with greater exposure to culturally different others have better coping mechanisms and are therefore able to adjust their behaviour more appropriately in culturally diverse situations, thereby facilitating motivational CQ and behavioural CQ. However, not all international experiences are necessarily developmental in nature (Oddou et al., 2000). According to Kolb (1984), learning from experience only occurs when an individual considers and examines the experience before going on to translate it into knowledge. Even negative experiences while travelling can lead to an increased understanding of a host country (Fenech et al., 2013). Whilst the situation may offer the
context to learn, the situation in and of itself does not necessarily translate into increased knowledge (McCauley, 1986; Ng et al., 2009). It is only when a more active approach is adopted that an increase in understanding occurs (Damarin, 1993; Gregersen et al., 1998; Oddou et al., 2000).

Takeuchi et al. (2005) categorised international experience into two elements: work-related, such as business trips and expatriate assignments, and non-work-related, such as trips for education or personal purposes. Studies examining international experiences and CQ have demonstrated relationships between both work-related and non-work-related international experience and CQ, however the findings have not been consistent across the four components of CQ (Crowne, 2008; Shannon and Begley, 2008; Tarique and Takeuchi, 2008; Tay et al., 2008; Moon et al., 2012). Examining work-related international experience, Shannon and Begley (2008) found that the number of countries worked in was positively related to metacognitive CQ and motivational CQ. Crowne (2008) showed that work-related international experience was positively related to all components of CQ except motivational CQ. Tay et al. (2008) studied short-term business travellers, finding that the length of work-related international experience related only to cognitive CQ.

Examining non-work-related international experience, Tarique and Takeuchi (2008) reported that the number of countries visited was positively related to all four components of CQ, although the length of stay predicted only metacognitive CQ and cognitive CQ. Crowne (2008) found the number of countries visited for educational purposes was positively related to cognitive CQ and behavioural CQ, and the number of countries visited for vacation purposes was positively related only to motivational CQ. Engle and Crowne's (2014) research revealed that participation in a short-term international study program ranging from 7 to 12 days resulted in a significant increase in each of the four components of CQ. Interestingly, in Moon et al's (2012) study of Korean expatriates, international non-work-related experience rather than their work-related experience predicted CQ. Moon et al. (2012) posited that individuals undertaking work-related international trips are required to focus the vast majority of their time and energy on business issues at hand, rather than on understanding and learning the new culture within which they are required to operate.

Other studies have suggested that work-related and non-work-related international experiences moderate the effects of CQ on cultural adjustment and cultural effectiveness (Takeuchi et al., 2005; Lee and Sukoco, 2010). Although research has demonstrated the
quantity of international experience as being important for CQ development, there have been few studies of the quality of the international experience (Ng et al., 2012).

In measuring work-related and non-work-related international experiences, previous studies have used simplistic measures such as number of international experiences (Takeuchi et al., 2005; Tarique and Takeuchi, 2008; Lee and Sukoco, 2010; Moon et al., 2012; Engle and Crowne, 2014) and length of time spent internationally (Tarique and Takeuchi, 2008; Tay et al., 2008; Lee and Sukoco, 2010). However, as noted by Oddou et al. (2000), it is not the number of international experiences that is important but the quality of these experiences that determine their impact on development. In an attempt to capture a more multifaceted perspective, Crowne used the number of countries visited as a measure of the breadth of the international experience (2008; 2013).

An individual undertaking a long-term international experience has a greater opportunity to gain a detailed cultural understanding through extensive exposure than does someone on a short-term trip (Earley and Peterson, 2004; Crowne, 2008). It is through meaningful interactions with locals that an individual experiences an increased sense of engagement (Osland and Osland, 2006) and short-term trips do not easily lend themselves to these opportunities (Oddou et al., 2000). Winkelman (1994) argued that during the initial arrival period in a foreign country, an individual typically enters a ‘honeymoon’ phase of cultural adjustment, which is:

characterized by interest, excitement, euphoria, sleeplessness, positive explanations, and idealizations about the new culture. The differences are exciting and interesting…This is because honeymooners, vacationers, and business people have experiences [in the initial phase] largely limited to institutions (hotels, resorts, business, airports) that isolate them from having to deal with the local culture in a substantive way and on its own terms. (p.122)

Surprisingly, Crowne (2008) in her study found ‘currently living outside an individual’s country of citizenship’ (although there is no time period attached to this measure) negatively impacted behavioural CQ. Thus short and long-term international experiences can affect total CQ and each of the components of CQ in different ways.

collectivism and gender dominance, the strength of social hierarchies, the role of family, attitudes to politeness and time and the fixedness of rules’ (p.226). Based on the classifications devised by Hofstede et al. (2010), Australia is culturally distant from countries in Southeast Asia such as China, Hong Kong, Malaysia and Singapore, but culturally close to other Anglophone countries such as the United Kingdom, the United States, Canada and New Zealand.

Other antecedents

Other antecedents of CQ include foreign language ability, which is positively associated with CQ levels (Shannon and Begley, 2008; Harrison, 2012). In learning another language, parallel learning about its culture tends to occur (Alon and Higgins, 2005; Harrison, 2012). Men have been found to have higher levels of ethnocentrism than women (Harrison, 2012), but no gendered differences have been detected for CQ; this remains an ‘intriguing question’ for future research (MacNab and Worthley, 2012, p.69).

Cultural exposure in all forms (Crowne, 2013), multicultural upbringing and an international orientation (Harrison, 2012), and participation in short-term study tours (Wood and St. Peters, 2013) are associated with higher CQ. MacNab et al. (2012) found individuals with higher levels of self-efficacy were more likely to improve their CQ. Self-efficacy is therefore a potentially important influence on the development of CQ (MacNab and Worthley, 2012).

2.5.3.3 Outcomes of CQ

Researchers have examined CQ as a predictor of a wide range of cognitive, psychological and behavioural outcomes (Leung et al., 2014). A summary of their work follows.

CQ has been found to consistently predict performance outcomes over and above cognitive ability (Ang et al., 2007; Rockstuhl et al., 2011) and Big Five personality dimensions (Rockstuhl et al., 2011; Sahin et al., 2014). In addition, a significant and positive relationship has been identified between CQ and global leadership outcomes such as leadership performance (Groves and Feyerherm, 2011) and transformational leadership amongst international school leaders (Keung and Rockinson-Szapkiw, 2013). High CQ amongst team members has also been found to expedite team integration (Flaherty, 2008).

In psychological scholarship directed at expatriates and sojourners, a key outcome is cultural adjustment (Church, 1982). Numerous studies have reported CQ to be positively related to cultural adjustment (Ang et al., 2007; Chen et al., 2010; Lee and Sukoco, 2010; Ramalu et al.,
2010; Wu and Ang, 2011; Lin et al., 2012; Moon et al., 2012; Abdul Malek and Budhwar, 2013; Huff, 2013), in addition to global leadership outcomes such as leadership performance (Groves and Feyerherm, 2011). In other studies examining psychological outcomes, a negative relationship has been detected between CQ and burnout in short-term business travellers (Tay et al., 2008), culture shock (Chen et al., 2011), and turnover intentions (Wu and Ang, 2011; Huff, 2013).

In a study examining intercultural negotiation processes and outcomes between American and East Asian negotiators, Imai and Gelfand (2010) discovered that CQ predicted intercultural negotiation effectiveness, which in turn predicted profits of the negotiating pairs. CQ has been used in some qualitative studies (Deng and Gibson, 2008; Janssens and Cappellen, 2008; Gregory et al., 2009). CQ was found to be of importance in the cross-cultural interactions of global managers (Janssens and Cappellen, 2008), the development of trust-based interpersonal relationships, shared understanding and conflict resolution in the project management of IT offshore outsourcing projects (Gregory et al., 2009), and the effectiveness of Australian business managers working in China (Deng and Gibson, 2008).

2.5.4 Education

Students’ CQ has been studied in several countries. For example, CQ was predicted by openness to experience in a study conducted at a Singaporean university (Ang et al., 2006); agreeableness and openness, a multicultural upbringing, foreign language capabilities and an international orientation in a study conducted at a British university (Harrison, 2012); general self-efficacy in a study of university students in the United States and Australia (MacNab et al., 2012); and a short-term study abroad experience in a study conducted at an American university (Engle and Crowne, 2014). In their study of international students in Taiwan, Lin et al. (2012) found that CQ had a positive effect on cross-cultural adjustment after controlling for gender, age, previous overseas experience, English ability and host-country language ability.

To the researcher’s knowledge, there are no published studies examining CQ with respect to academics who teach in the culturally diverse classrooms of the contemporary university. Neither are there any published studies available within the discipline of accounting, despite the practical realities of globalisation in the domain. Education researchers have called for an increased awareness of cultural differences in teaching and learning (Joy and Kolb, 2009), and
the development of CQ in academics (Gokulsing, 2006; Griffer and Perlis, 2007; Tomalin, 2007). This study addressed these deficiencies in understanding.

As outlined earlier in Chapter 1 (refer section 1.6), this research makes several important contributions to scholarship surrounding CQ. First, this study supplements the largely quantitative analyses of CQ with qualitative methods. Second, it examines CQ in relation to related disciplines within psychology by drawing on literature surrounding communities of practice (Lave and Wenger, 1991; Wenger, 1998a). Third, it extends CQ to the examination of accounting academe. Fourth, it extends the application of the theoretical framework of CQ to the discipline of accounting. Fifth, this research adds substantially to TNE scholarship, producing entirely novel information about why academics react differently to cultural diversity when teaching transnationally. Sixth, the findings provide a useful contribution to the formulation of educational policies and practices that seek to improve TNE.

2.6 Chapter summary

This chapter began with an examination of existing literature in relation to TNE, including its definition, associated delivery modes, and emergence in Australia. This was followed by a review of the TNE literature in relation to current trends, global influences and student choice, and issues surrounding quality assurance. The chapter also reviewed literature on issues impacting academics teaching in a TNE environment, both at a broader institutional level and at a classroom level. Issues at an institutional level included a perceived absence of formal training, reliance on communities of practice, and inadequate remuneration and recognition. Challenges at a classroom level included the need to contextualise teaching materials, the requirement to teach in intensive mode, differences in the nature of TNE students, and the requirement for effective management of the TNE classroom environment. According to TNE scholarship, in order to maintain the quality and reputation of TNE programs, provider universities must adequately prepare visiting academics to operate within the cultural juxtaposition that constitutes the transnational classroom. Given the large and growing Australian and international participation in TNE, and its economic significance, a study of the cross-cultural competencies of academics teaching in a TNE environment is both valuable and timely.

The concept of culture was considered, before selecting the theoretical framework that informs this research: CQ. This chapter then reviewed the literature on CQ, including its development and definition, and the four components that comprise the framework. Finally,
empirical evidence from prior studies was reviewed, including the discriminant validity of CQ in relation to other intelligences, antecedents of CQ, outcomes of CQ, and CQ studies undertaken in the education domain. Previous studies examining international experience as an antecedent of CQ have identified relationships between both work-related and non-work-related international experience and CQ; however, the findings have not been consistent across the four components of CQ. To the researcher’s knowledge, there are no published studies examining CQ with respect to academics, nor within the discipline of accounting. Very few qualitative studies examining CQ have been undertaken.

The following chapter, Chapter 3, outlines the research design, including the selected methodology and methods, for this study.
Chapter 3: Research Design

The selection and implementation of the research methodology and methods utilised in this research are described in this chapter. First, a justification for the selection of the methodology employed in the two-stage process in this research is presented. This is followed by a detailed description of each stage, including sample selection, data collection methods and data analysis. Finally, resulting from the implementation of the selected methodology, reflexivity and reflections on issues considered and addressed by the researcher are also presented.

3.1 Methodology

Drawing on the theoretical framework of CQ this research had an overall aim of assessing the extent of CQ, and developing insight into the ways Australian accounting academics exhibit and employ CQ in their TNE teaching. As Richards and Morse (2013) noted, the research purpose determines the methodology, which in turn was defined by Schwandt (2007) simply as ‘a theory of how inquiry should proceed’ (p.193). A mixed methods methodology, defined by Creswell et al. (2011) as ‘employing rigorous quantitative research assessing magnitude and frequency of constructs and rigorous qualitative research exploring the meaning and understanding of constructs’ was deemed to be a natural choice to achieve the overall aim of this research (p.4). Accordingly, this research comprised two distinct stages, each with a different underlying methodology. The particular methodology selected for each stage of this research is described in the following sub-sections.

3.1.1 Stage one

The objective of stage one of this research was to answer research question one. Research question one was concerned with the identification of the level of CQ of Australian accounting academics, together with the four components that comprise the framework (metacognitive, cognitive, motivational and behavioural). In addition, demographic and other factors that might influence CQ scores were examined. A quantitative research approach was deemed most appropriate to answer research question one, as it ‘emphasizes quantification in the collection and analysis of data’ (Bryman and Bell, 2011, p.26) and encompasses the gathering of descriptive information and the examination of relationships among variables (Creswell et al., 2011). Furthermore, it allows for the possibility of replication, generalisability of results, and comparison between groups (Creswell et al., 2011).
A national online survey, utilising the 20-item CQS (Ang et al., 2007), was considered an appropriate method of data collection in stage one due to its ability to reach the geographically dispersed targeted population, namely accounting academics in Australia. A detailed description of the method employed in stage one follows in section 3.2 of this chapter.

3.1.2 Stage two

The objective of stage two of this research was to answer research question two. Research question two was concerned with understanding how, if at all, academic accountants develop, evaluate and modify culturally intelligent teaching practices for use in a TNE teaching environment. The methodology selected for stage two of this research had to encapsulate observation, description, interpretation and analysis of human experience, along with the actions and thinking of participants, not only in relation to themselves but to the context in which they operate (Bazeley, 2013). Whilst quantitative methodologies produce a “snapshot” at a single point in time, they do not capture the subtlety and complexity of the human cultural landscape. A qualitative research approach was therefore considered most appropriate for stage two. It enabled the researcher to obtain the in-depth insights necessary to understand, explain and interpret the personal experiences of the individual participants in a particular setting, in addition to experiencing research issues from their perspectives (Ticehurst and Veal, 2000; Bryman and Bell, 2011). Stage two was concerned with human agency, or ‘cases,’ which is consistent with a qualitative approach (Abbott, 1992).

Ethnography involves the ‘practice of writing (graphy) about people and cultures (ethno)’ (Bryman and Bell, 2011, p.425, italics in the original). It requires the researcher to understand and describe a cultural setting from an emic, or insider’s, perspective (Fetterman, 1989), and therefore was a natural choice for the methodological requirements of the second stage of this research. Traditionally, ethnography comprises experiential studies which involve, for example, the researcher living with a ‘primitive’ tribe for several years and documenting their pattern of daily life, beliefs and values. It has evolved to encompass a far more wide-reaching role and function and is often topic focused, utilising smaller ‘subcultural units’ as the research setting (Richards and Morse, 2013). The subcultural unit could be, for example, an organisation, such as a hospital or prison; people in an occupation group, such as academics or politicians; or individuals with a shared experience or illness, such as bushfire victims or stroke patients (Richards and Morse, 2013). Ethnography requires the researcher to enter the
natural setting, or the field of the cultural group, and participate in the members’ routines in order to focus on their patterns of thought and behaviour (Fetterman, 1989; Richards and Morse, 2013). As the purpose of stage two was to understand the beliefs, values, practices and behaviour of academic accountants in a particular setting, namely the TNE environment, an ethnographic approach was deemed appropriate. As Fetterman (1989) stated:

This paradigm embraces a multicultural perspective because it accepts multiple realities. People act on their individual perceptions, and those actions have real consequences – thus the subjective reality each individual sees is no less real than an objectively defined and measured reality. (p.15)

Central to stage two of this research is the existence of multiple realities surrounding human interaction in the social world, and therefore an interpretive approach was considered appropriate, as suggested by (Geertz, 1973):

Believing, with Max Weber, that man is an animal suspended in webs of significance he himself has spun, I take culture to be those webs, and the analysis of it to be therefore not an experimental science in search of law but an interpretive one in search of meaning. (p.3)

That is, the social world is to be interpreted from the perspective of the participants, ‘rather than as though those subjects were incapable of their own reflections on the social world’ (Bryman and Bell, 2011, p.402).

Collection of data from an emic or insider perspective is central to ethnography, but the analysis should occur from an etic or external perspective (Fetterman, 1989). Matsumoto (2000) described a tension between these two perspectives, concluding that they can coexist if the researcher ‘avoids the tendency to compartmentalize’ (p.37). Whilst an emic perspective is essential for understanding the culture of the group, an etic focus is achieved through the researcher’s consideration of theoretical concepts (Fetterman, 1989; Bhawuk and Triandis, 1996). Stage two therefore employed emic research methodologies via a multi-method approach to the collection of data in order to capture the insider’s perspective. This was followed by application of the theoretical framework of CQ to the analysis of the data in order to achieve an etic perspective.

In stage two, data was collected from a small sample of accounting academics teaching in a TNE environment utilising four methods (discussed in detail below). First, the CQS was administered to the participants, enabling the researcher to compare their CQ scores to those obtained from the national survey of accounting academics in Australia in stage one. This
enabled calculation of a rating for each participant, which was then used to analyse and triangulate the data collected from the three other methods from an etic perspective.

Second, at least two semi-structured in-depth interviews were conducted with each participant at different points in their TNE teaching. These enabled the researcher to understand from an emic perspective the participants’ experiences of teaching in a TNE environment, their cultural values, beliefs and perceptions, and how these might influence their TNE teaching.

Third, the interviews were supplemented with observation of the academics’ teaching (emic perspective); the researcher directly experienced events and circumstances in the classroom with the participants ‘to learn what is taken for granted…and to discover best what is going on by watching and listening’ (Richards and Morse, 2013, p.129). The interviews and observations were analysed to assess whether the participants’ behaviours were congruent with their articulated values and beliefs. This analysis, using their CQ ratings, enabled an in-depth understanding of the manner in which academic accountants develop, evaluate and modify culturally intelligent teaching practices in a TNE environment.

Fourth, focus groups were conducted with participants’ TNE students to enable the researcher to understand, from a student (etic) perspective the teaching practices of participants in a CQ context. A detailed description of the methods employed in stage two follows in section 3.3 of this chapter.

Ethics approval for this research was obtained from RMIT University Business College Human Ethics Advisory Network on 30 November 2011 (project number 1000352, low risk) with project approval granted until 19 July 2014 (see Appendix 3). Project approval was subsequently extended until 19 July 2018 (see Appendix 4). Project approval was further amended on 24 May 2013 to incorporate the conduct of an online survey (see Appendix 5).

The collection of data from the four different methods employed across the two stages in this research, and their integration, is summarised in Figure 3.1.
A detailed description of the methods employed in each stage follows, including descriptions of sample selection, data collection methods, and data analysis.

### 3.2 Method: Stage one

#### 3.2.1 Sample selection

The target population for stage one was all full-time accounting academics teaching at Australian universities in July 2013. In order to compile a list of accounting academics in Australia, the staff listings of business schools and faculties on the websites of all 38 Australian public universities, and one private university, were scrutinised to identify those academics employed full-time and listed as teaching accounting (a method previously
employed by Samkin and Schneider, 2014). This group were selected as it is they who are directly affected by the cultural diversity that exists in the contemporary university classroom. Adjunct professors, emeritus professors, research fellows and full-time doctoral students were excluded as they are not directly affected by this issue. Sessional staff were also excluded as they are a transient population that are difficult to identify, and often teach at several universities. This resulted in a list of full-time accounting academics being compiled for each university, which was forwarded to one person on the list for confirmation, particularly if it was suspected that the university website was not current given academic staff movements known to the researcher. A population of 771 full-time accounting academics was identified from 39 universities.

As previously noted, stage one of the data collection process was designed to answer research question one, and involved identifying and analysing the CQ levels of Australian accounting academics. CQ is measured using the CQS, a 20-item self-report test described in the following section and contained in Appendix 1.

3.2.2 Measuring CQ: Cultural intelligence scale (CQS)

In order to define each of the four components comprising CQ prior to creating the CQS items, Ang et al. (2007) reviewed existing literature on intelligence and intercultural competencies, and conducted interviews with executives with significant levels of global experience. For metacognitive CQ, Ang et al. (2007) used the works of O’Neil and Abedi (1996) and Pintrich and De Groot (1990) in the area of educational and cognitive psychology operationalisations of metacognition. Ang et al. (2007) drew upon the cultural knowledge domains documented by Triandis (1994), together with the Human Relations Area Files identified by Murdock (1987), for cognitive CQ. For motivational CQ, Ang et al. (2007) utilised the work of Deci and Ryan (1985) in the area of intrinsic motivation, and that of Bandura (1997; 2002) in self-efficacy. Ang et al. (2007) utilised the work of Gudykunst and Ting-Toomey (1988) and Hall (1959), in the area of verbal and nonverbal communication in intercultural settings, for behavioural CQ (Ang et al., 2007).

Based on the definitions of each of the four components, and with the aim of starting with twice as many items as would be required in the final instrument to allow for psychometric refinement (Hinkin, 1998), Ang et al. (2007) generated 53 items. From this list, Ang et al. (2007) selected the best ten items for each component (40 items). Each item was positively worded, written in simple language, and contained only one idea. Following testing, the 20
items that exhibited the strongest psychometric properties were retained to form the CQS; four for metacognitive CQ, six for cognitive CQ, and five for each of motivational and behavioural CQ (Ang et al., 2007). Ang et al. (2007) chose a parsimonious scale to minimise respondent bias caused by boredom and fatigue (Schmitt and Stults, 1985) and maximise internal consistency and reliability (Hinkin and Schriesheim, 1989).

The CQS has been used in many studies, and the reliability of the scales has been found to be high across samples (Ang et al., 2007; Van Dyne et al., 2008); time (Shokef and Erez, 2008; Van Dyne et al., 2008), cultures (Ang et al., 2007; Shannon and Begley, 2008; Van Dyne et al., 2008); and both international and domestic culturally diverse groups (Kim et al., 2008; Shokef and Erez, 2008). Research has also examined the predictive validity of the four-component model of CQ, and found CQ to be positively related to cultural adaptation (Templer et al., 2006), expatriate performance (Chen et al., 2010) and effectiveness (Kim et al., 2008), adaptive performance (Oolders et al., 2008), interpersonal trust (Rockstuhl and Ng, 2008), global leadership (Rockstuhl et al., 2011), negotiation effectiveness in cross-cultural situations (Imai and Gelfand, 2010) and processes within multicultural teams (Rockstuhl and Ng, 2008; Groves and Feyerherm, 2011).

The CQS is a self-report test, and as such carries all the usual limitations associated with assessments of this nature, including the possibility that respondents may overrate their own skills and abilities (Mabe and West, 1982; Kruger and Dunning, 1999; Dunning et al., 2004; Ehrlinger et al., 2008), or provide responses they perceive to be socially desirable (Geiger and O’Connell, 2000). However, Matsumoto and Hwang (2013) recently reviewed ten methods of assessing cross-cultural competence, extensively comparing their content and the constructs on which they were based, and evaluated the reliability and validity of their related assessments. They concluded that the CQS is one of three assessments that ‘have the most promising evidence for assessing 3C [cross-cultural competence]’ (Matsumoto and Hwang, 2013, p.867).

### 3.2.3 Survey instrument

The survey instrument, a copy of which is provided in Appendix 2, consisted of two sections. Section 1 contained the 20-item CQS, as developed by Ang et al. (2007), and Section 2 contained questions about demographics and background. In Section 1 respondents were required to use a seven-point Likert scale (strongly disagree = 1, strongly agree = 7) to indicate the extent to which each item in the CQS reflected their capabilities.
Section 2 of the questionnaire utilised a multifaceted approach, as employed by Crowne (2008), to examine the work-related international experience pertinent to academics teaching accounting. Accounting academics employed at universities with offshore affiliations and campuses are often required to teach transnationally. Accordingly, participants in this study were asked how many times they had taught transnationally, as a measure of the breadth of work-related international experience, and the number of countries in which they had taught transnationally, together with the names of those countries, as a measure of the depth of work-related international experience.

This study used a new measure of international experience, that of overseas residency, to gain an understanding of the impact of a deeper international experience on CQ levels. Using Puccino's (2007) definition of a long-term international experience, that of greater than one year, participants in the present study were asked to indicate whether they had resided in a country other than Australia for a continuous period exceeding twelve months. If participants answered yes to this question, they were asked to specify the name of the country/countries, the length of residence, and the years in which they were an overseas resident.

Drawing on the findings of Tarique and Takeuchi (2008) and Harrison (2012) that foreign language abilities predicts CQ, respondents were also asked whether English was their first language and how many languages, other than English, they spoke fluently. Participants were asked for various other demographic details in Section 2, including university location, gender, age, academic position and teaching experience and qualifications.

### 3.2.4 Data collection

A survey including the CQS and administered online to all accounting academics in Australia was deemed to be the most fitting method of inquiry. The CQS has been empirically tested and used in many studies, as detailed in Chapter 2 (see section 2.5.3) and section 3.2.2 above. Online administration of the survey was considered to be the most reliable method of reaching all accounting academics at very geographically dispersed universities in Australia, particularly as the survey was administered between teaching semesters when academics could be absent or working from home. An invitation to participate in the online survey and the Participant Information Sheet (see Appendix 6) were emailed to all members of the population, with the exception of academics from one university (seven academics) whose

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1 Participants were asked to indicate their age by selecting one of four predetermined age brackets, rather than an absolute age, in order to avoid potential sensitivities by participants on this issue.
email addresses were not available on the university website and were not further contacted. Two reminder emails were sent at two-weekly intervals. Automatic replies were received from 19 academics on extended leave during and beyond the period of the survey, thus reducing the population of academics available to undertake the survey to 745. In order to increase the response rate, printed copies of the questionnaire and Participant Information Sheet were distributed to delegates attending the Accounting and Finance Association of Australia and New Zealand (AFAANZ) Annual Conference in Perth in July 2013 (Dillman et al., 2009). The AFAANZ Annual Conference was selected as it is the leading conference for accounting academics in Australia, with an attendance of approximately 350–400 delegates (AFAANZ, 2012; 2014). AFAANZ delegates were requested to complete the questionnaire only if they had not already done so online. Completion of the questionnaire was taken to confer informed consent to participate. Two hundred and fifty-three completed responses (218 online, 35 hard copies) were received, representing a response rate of 34%. Responses from online and hard copy questionnaires were tested for non-response bias and no statistically significant differences were found, so they were aggregated for analysis.

3.2.5 Data analysis

Stage one of this research utilised an online survey as the data collection method, as outlined earlier. Responses to the online survey were downloaded directly from the web-based survey application and exported into SPSS. Responses from the printed questionnaires were entered into SPSS manually.

Due to the different number of items comprising each CQ component, consistent with previous studies an average score was calculated for each component to ensure an equal weighting (25%) when calculating the total CQ score. Thus the scores for the individual components of CQ, and total CQ, can range from 1 to 7.

Following generation of initial descriptive statistics of the variables, including frequencies, means and standard deviations, data were analysed in three stages. First, descriptive statistics for CQ scores were compared to those obtained in other studies. Second, the multi-item scales were assessed for their factorial dimensionality using confirmatory factor analysis (CFA), together with reliability and validity tests. Third, correlation analysis of the independent variables and tests of the associations between independent and dependent variables were carried out using Pearson’s correlation to assess both the magnitude and direction of the linear association between variables, and to provide an initial indication of multicollinearity. To
assess the possibility of any potential collinearity issues between components, variance inflation factor (VIF) scores associated with each of the items were calculated. Multicollinearity should be avoided as highly correlated independent variables add little new information to the regression equation when used in combination, and can cause the results of regression analysis to be unstable (Polit, 1996). Fourth, ordinary least squares regression analyses were carried out to examine the extent of causal relationships, if any, between independent variables (e.g. gender, age, frequency of transnational teaching, overseas residency) and dependent variables (scores for total CQ score and each of the four components of CQ). The findings from the data analysis undertaken in stage one are presented in Chapter 4.

3.3 Method: Stage two

Stage two of this research involved qualitative methods, and was designed to answer research question two. Figure 3.2 summarises the process employed in stage two, described in detail throughout the following sub-sections.

3.3.1 Sample selection

Two Australian universities (hereafter referred to as University 1 and University 2), from which participants were to be drawn, were selected based on the following criteria:

- a well-established involvement in TNE, either by having a campus offshore, or by offering programs jointly with an international partner such as a private college, university or professional association,
- an involvement in TNE for more than five years,
- current operation of a TNE program in a non-Western country, and
- the nature of the TNE program offered enables the completion of an undergraduate degree.

While participants from a third university were sought, difficulties in the timing of TNE teaching visits and availability of suitable participants from this university during the data collection phase were experienced. It was therefore decided to seek a higher number of participants from each of University 1 and University 2.

Following ethics approval (as mentioned in section 3.1), the Head of School and/or the Head of Learning and Teaching for the Accounting School for the two selected universities were contacted in order to seek approval to conduct this research at their university, in addition to
their TNE partner university. Following receipt of approval from the university to participate, the staff member responsible for coordinating the TNE teaching programs from each university was contacted and asked to provide a list of accounting academics who met the following criteria:

- teaching in an accounting program both domestically and transnationally, and
- had been born and raised in a western culture.

**Figure 3.2: Research process: Stage 2 (small sample)**
Academic accountants who had been born and raised in a non-Western culture were excluded on the grounds that they had either been exposed to a non-Western culture from birth or during their formative years, and might therefore not respond like a native Westerner.

The qualitative sample was not intended to be representative of accounting academics in general in terms of cultural background. Accounting academics from one of the participating universities utilised in this study, University 1, originate from a variety of countries, including Pakistan, Sri Lanka, India, China, Iran, and Italy, but were not eligible for this study as they had been exposed to a non-Western culture during their formative years. Saunders (2012) stated that participants should be selected according to the focus of the research and to best enable the researcher to meet the research aim and answer the research questions. Accordingly, it was anticipated that restricting the selection of participants to those who had not been exposed to a non-Western culture during their formative years would provide the richest possible data regarding the importance of CQ in a TNE environment, as they were assumed to have to make adjustments to their ways of thinking and behaviour.

Whilst the objective was to select participants across a range of demographic and background characteristics, this was not always possible due to the limited availability of participants and the timing of their TNE teaching visits. As a result, selected participants were a combination of a convenience sample – that is, they were available because of their accessibility – and a snowball sample, whereby the researcher’s initial contact with a participant was then used to establish contact with other participants (Bryman and Bell, 2011). Following receipt of approval from the participant to participate in the research project, and confirmation of their TNE teaching trip, the TNE partner university was contacted by the university TNE coordinator to seek access permission, which was subsequently granted in every case.

The purpose of stage two was to generate meaning and understandability of a complex situation (Saunders, 2012), such as that epitomised by the TNE environment, rather than generalisability. Given the in-depth data gathering and analysis required, and the multiple data collection methods employed, a small number of participants was considered preferable to a large-scale survey approach (Guest et al., 2006). Participants in stage two were all native-English-speaking Australian accounting academics teaching in a TNE environment, and were therefore deemed to be largely homogeneous in nature, notwithstanding other differences in demographic and background characteristics. In considering sample sizes for an homogeneous population, Guest et al. (2006) suggested between four and 12 participants. In accordance
with these guidelines, and consideration of the time and cost involved in undertaking an intensive ethnographic study in an international setting, a sample of eight participants was determined to be sufficient, subject to data saturation being achieved.

Following data collection for a pilot study involving one participant, and formal data collection involving seven participants, due to the homogeneous nature of the participants and the triangulated methods of data collection employed (as discussed in the following section) (Guest et al., 2006), it was determined that data saturation had been reached in accordance with the definitions in the literature (Fetterman, 1989; Guest et al., 2006; Richards and Morse, 2013). Guest et al. (2006) defined data saturation as ‘the point at which no new information or themes are observed in the data’ (p.59) and Richards and Morse (2013) offered a practical indicator; ‘that the investigator has a sense of having heard or seen it all’ (p.223).

3.3.2 Data collection methods

Stage two employed a multiple methods approach to the collection of data, as outlined in section 3.1.2, to facilitate what Fetterman (1989) referred to as ‘additional quality controls such as triangulation’ (p.11). Kanter (1977), in agreement with Fetterman, described the process of triangulation of methods in her research as using ‘each source of data, and each informant, as a check against the others’ and suggested that ‘a combination of methods…emerges as the most valid and reliable way to develop understanding of such a complex social reality’ (p.337). Accordingly, data collection in stage two involved a two-step process, with step one being the administration of the CQS to participants. Data collection in step two then occurred in three ways; a series of interviews with participant academics, observation of their teaching, and focus groups with their TNE students. A detailed description of each of the methods, and the manner in which they have been triangulated, follows.

3.3.2.1 Cultural intelligence scale (CQS)

The CQS was administered to participants at the commencement of their initial interview. This ensured that participants’ responses would not be influenced by the ensuing discussion. Participants’ individual results were compared to the average CQ scores for Australian academic accountants obtained from the national survey in stage one. A rating for total CQ and each of the four components of CQ for each participant was then calculated as detailed in section 3.3.3 below. The rating was used in analysing and triangulating the data collected.
from individual participants’ responses in the interviews and observation sessions, and student focus groups.

3.3.2.2 Interviews

At least two semi-structured in-depth interviews were conducted with each participant between January 2012 and July 2013, with additional follow-up interviews conducted for clarification purposes with several of the participants. The first interview was conducted before participants commenced their scheduled TNE teaching, either at the participant’s university in the week before departure, or at the participant’s hotel before their first TNE class. The second interview was conducted at the conclusion of their TNE teaching. At the commencement of the first interview, participants were given a Participant Information Sheet outlining the research project and requested to sign a consent form, in accordance with ethics requirements (refer Appendix 7). A semi-structured style of interviewing was chosen as the research was commenced with a clear focus and enough was known about the domain of inquiry (Bryman and Bell, 2011; Richards and Morse, 2013). Utilising the theoretical framework of CQ, the emphasis of the interview was on understanding participants’ descriptions of the processes, patterns and types of behaviour exhibited in a TNE environment.

The interview guide (see Appendix 8) was developed based on Seidman's (1998) three-stage interview process, with questions that first, set the context and background, second, provide details of the experience, and third, give opportunity for reflection. To gain a broad description of the participants’ background and work experience, Seidman (1998) suggested commencing the interview with a “grand tour” question, as ‘people’s behaviour becomes meaningful and understandable when placed in the context of their own lives’ (p.11), followed by “mini-tour” questions to elicit detail. To this end background information on the participant, along with their institution’s TNE program, was sought at the commencement of the interview in questions 1 and 2. Questions 3 to 7 drew on the theoretical framework of CQ (including its four components: metacognitive, cognitive, motivational and behavioural) (Ang and Van Dyne, 2008) as a guide for eliciting detail regarding participants’ beliefs, values and behaviour. Question 8 was an open-ended question that enabled participants to reflect and raise any further issues of importance to them.

A draft interview guide was submitted to senior colleagues to gain feedback on the clarity and appropriateness of the questions. Based on the feedback, minor modifications were made to
the wording of the questions to increase clarity. The interview guide was then piloted using one participant, after which further minor modifications were made, before commencing interviews in the formal data collection phase.

The same questions were asked of all participants, with one exception; questions in relation to previous TNE visits were not asked of one participant due it being her first TNE teaching visit. The questions were supplemented with either planned or unplanned prompts in an attempt to elicit rich, detailed answers, or to seek clarification. Interviews lasted between one and two hours, and were audio recorded. In addition, participants completed a sheet outlining basic demographic and background details (refer Appendix 9).

At the conclusion of the TNE visit, a post-observation interview was conducted with participants to allow them to reflect on their teaching visit, and clarify any issues that arose during the observation sessions. The post-observation interviews were conducted either at the participant’s hotel prior to departure for Australia, or at the participant’s university shortly after returning to Australia. They lasted between 30 and 45 minutes and were audio recorded.

An additional follow-up interview was conducted with the pilot participant in order to ask new questions later added to the interview guide (regarding short- and long-term goals and membership of accounting professional associations), and two of the other participants for clarification purposes. As the modifications made to the interview guide were minor and additional questions added to the guide were later asked during a follow up interview with the pilot participant, it was determined that data collected from the pilot participant was complete and satisfactory for inclusion in stage two. Therefore, data collected using the pilot participant was included in the analysis conducted in stage two.

All interviews were professionally transcribed in a denaturalised manner, that is, the idiosyncratic elements of speech such as stutters, pauses and involuntary vocalisations were removed (Oliver et al., 2005). A denaturalised approach was selected for two reasons: first, according to Cameron (2001), accuracy in transcription pertains to capturing the substance of the interview, including the meanings and perceptions shared by the interviewee, rather than accents and involuntary vocalisations, and tends to be favoured in ethnographic research (Carspecken, 1996). Second, sensitivity to participants and their future involvement with the research was considered important (Oliver et al., 2005). The researcher was cognisant of the fact that the draft findings from this research would be made available to participants, in addition to being presented at research seminars and conferences where they would be
present, and therefore the inclusion of naturalised verbatim quotations could be regarded as disrespectful. All transcriptions were checked against the audio recording for accuracy, particularly with respect to ‘insider’ terminology, expressions and acronyms that may not have been known to the professional transcriber, and to ensure that the transcription was ‘as true to the conversation as possible, yet pragmatic’ (Bazeley, 2013, p.73).

In order to protect participants’ anonymity, pseudonyms are used throughout this thesis. In order to establish a degree of reciprocity, participants were offered a copy of the final results of this research.

3.3.2.3 Classroom observation

To facilitate deep consideration of the data obtained from the interviews, participants were observed teaching in their classrooms – their “natural setting” (Fetterman, 1989; Bryman and Bell, 2011). As Collier (2005) stated, ‘the focus of data collection in ethnographic studies is for researchers to penetrate an organization and to observe and record their own perceptions, as well as those of other participants’ (p.934). An observational method of collecting data can allow the researcher to examine behaviour in context, identify patterns of behaviour that participants themselves are unable to identify, learn what is taken for granted in a particular setting, and reveal aspects of group interactions that other methods of research cannot (Constable et al., 2005; Parker, 2008; Bryman and Bell, 2011; Richards and Morse, 2013).

Using Gold's (1958) schema, the researcher’s role during the observation sessions was that of an observer-as-participant, as it involved overt structured observation periods (Bryman and Bell, 2011). Under Gans’ (1968) classification, the researcher’s role would be described as researcher-participant, ‘whereby the ethnographer participates in a situation but is only semi-involved, so that he or she can function fully as a researcher in the course of the situation’ (Bryman and Bell, 2011, p.438). The researcher’s aim was to be as unobtrusive as possible in order to minimise any influence on the academic that could lead to a modification of their behaviour. To this end, during the observation sessions she was seated at the outside end of a row towards the back of the classroom. Participants were asked in the post-observation interview if they were aware of the researcher’s presence in the classroom while they were teaching; all participants stated they were not, as evidenced by the following comment:

It never crossed my mind that you were there. You were very unobtrusive and although I looked around the room, I did not even see you there and I forgot that you were there, so totally, totally forgot that you were there. (Val, U1)
Each academic introduced the researcher to the students at the commencement of the first observation session and the reason for her presence in the classroom was explained. Whilst the researcher conducted conversations with the students, they were informal, and she did not participate in the teaching of the class in any way.

The focus of the observation sessions was on understanding the accounting academics’ embedded cultural practices and behaviours in a TNE classroom context. The participants were also observed while teaching domestically, for the same number of classes as taught transnationally whenever possible, in order to compare and contrast their behaviour in the two different teaching environments. The categories of behaviour noted during the observation sessions were informed by CQ literature (e.g. the way the academic interacts, moves, dresses, and uses speech), in addition to the information obtained in the interviews with participants before the observation sessions. Observations of the pedagogical process involved were recorded rather than the actual teaching material presented.

Extensive handwritten notes were taken during the observation sessions, in addition to reflective notes written either immediately after returning to the hotel from the university or, in the case of an evening class, the next day, before the following class. This process increased the accuracy and authenticity of data collection and interpretation, and required the researcher to consider issues daily.

Participants from University 1 were observed for all three of their TNE classes, each of which was three hours long, giving nine observation hours per participant. Participants from University 2 were observed for two of their four TNE classes, each of which was 2½ hours long, giving five observation hours per participant. Towards the end of the second class, the researcher began to experience what Altheide (1980) described as ‘the recurrence of familiar situations and the feeling that little worthwhile was being revealed’ (p.310). Most participants appeared to forget they were being observed very quickly, and resorted to their familiar patterns of behaviour (Fetterman, 1989; Mulhall, 2003). It was therefore determined that the number and length of observation sessions for each participant were such that the research aim could be achieved (Jorgensen, 1989).

The researcher had many informal conversations with the participants during their TNE teaching visits. This included conversations over breakfast and other meals, coffee breaks, drinks after teaching, during taxi rides, in airport lounges, and during sightseeing and shopping expeditions. This enabled the researcher to explore the cultural practices of the
participants to a far greater depth than if she had confined the research to the classroom observation sessions. Whilst notes were not taken during these activities, the information and insights gained were incorporated into the notes written each day.

In accordance with ethics requirements, students were informed of the researcher’s forthcoming presence in the classroom via an announcement on the course website. They were also to contact the researcher, via either the email address or telephone number provided, if they had any questions or concerns about the research project. The researcher did not receive any emails or phone calls from concerned students.

The interviews and observations were compared in order to triangulate and assess whether the participants’ behaviours matched their stated strategies and objectives (Bryman and Bell, 2011). Interviewees can provide the interviewer with the answer that they think they would like to hear (Qu and Dumay, 2011), or what they perceive to be a socially desirable or acceptable answer (Geiger and O’Connell, 2000). Indeed, ‘in qualitative research, no single interview stands alone’ (Bryman and Bell, 2011, p.465); ‘it has meaning to the researcher only in terms of other interviews and observations’ (Whyte, 1953, p.22). The triangulation of interview and observation data enabled a more holistic analysis of the setting (Parker, 2008). A description of data analysis is given in section 3.3.3.

### 3.3.2.4 Student focus groups

The purpose of the student focus groups was to obtain their perceptions of the visiting academics’ CQ. As Ritchie and Lewis (2003) stated, focus groups offer the researcher ‘an opportunity to explore how people think and talk about a topic, how their ideas are shaped, generated or moderated through conversation with others’ (p.37). In addition to revealing how participants collectively view a particular issue, focus groups allow the researcher to understand why the participants feel the way they do. An understanding of the social world is not acquired in isolation, but occurs through interaction and discussion with others. Focus groups can thus be regarded as naturalistic, in that they reflect the way meaning is constructed in everyday life (Bryman and Bell, 2011). The student focus groups, in providing a different perspective on the research question, enabled a comparison between how the academic perceived their teaching in a TNE environment, how the student perceived that teaching, and the data collected during the observation sessions.

Students enrolled in the TNE courses taught by the visiting academics were invited to participate in student focus groups. The invitation to students was placed on the course
website and mentioned in classes by the visiting academics. Students were informed that participation was completely voluntary and in no way affected their grade for the course. The focus groups were conducted in the classroom before each participant’s final class, with a separate focus group being conducted with the students of each visiting academic. Whilst it would have been preferable to conduct the student focus groups at the conclusion rather than the commencement of the final class of the TNE visit, thereby providing students with the opportunity to comment on all classes taught by the participant, it was impractical to do so as the classes were held in the evenings and finished at either 9.30pm or 10.00pm. Between five and twelve students attended each focus group, with each group nearly evenly split in terms of gender.

At the commencement of the focus group, students were given a participant information sheet and requested to sign a participant consent form in accordance with ethics requirements (refer Appendix 10). Students were further reminded that their participation was voluntary and in no way affected their assessment for the course.

The student focus groups were conducted by the researcher in a semi-structured manner to develop an understanding of how the students viewed the visiting academics’ actions and behaviours, and why they felt the way they did. It also allowed students to probe each other’s reasons for their views (Bryman and Bell, 2011). The discussion questions posed to focus groups were prepared in advance to ensure consistency, and are listed in Appendix 11. Very general questions were asked at the commencement of each focus group regarding, for example, the number of times students had been taught by a visiting academic and their expectations of them, in order to establish rapport and initiate discussion. This was followed by increasingly more probing questions as the students warmed up and felt comfortable. The questions that followed centred on the students’ perceptions of each academic’s cultural understanding and the reasons for those perceptions. Additional questions were informed by the reflective notes written after the observation sessions. Generally the researcher allowed the discussion to flow freely, but intervened when discussion slowed or digressed, to draw out salient issues, or to seek clarification. The researcher remained sensitive to the students’ cultural norms and refrained from asking the group questions regarding, for example, the appropriateness of one female academic’s attire. These questions were later asked of the female students when the male students were not present. At the conclusion of the focus group, students were thanked and given a small Australian gift, such as a small soft toy koala or kangaroo, and some confectionery.
The student focus groups lasted 30 to 45 minutes. All focus groups were audio recorded and professionally transcribed using both a naturalised and denaturalised approach (Oliver et al., 2005). The naturalised version allowed the researcher to analyse and check the transcript for items such as hesitation, uncertainty, change of mind and communication style. The denaturalised version allowed analysis for information content. All transcripts were checked against the audio recording for accuracy, particularly with respect to accent and pronunciation of words that might have been unfamiliar to the professional transcriber.

3.3.3 Data analysis

The methodology adopted not only determines how researchers create data but how they approach analysis (Richards and Morse, 2013). Accordingly, methods of data analysis differed across the two stages of this research. Stage two of this research utilised a multi-method approach to the collection of data. A qualitative approach to data analysis seeks to extrapolate meaning and understanding in a particular context, as viewed by the participants, rather than explanation and generalisation (Mouton, 2001). To this end, Ritchie and Spencer (1994) suggested that qualitative analysis is primarily concerned with ‘defining, categorizing, theorizing, explaining, exploring and mapping’ (p.176). More specifically, Richards and Morse (2013) stated that ‘the ethnographer … needs research designs and strategies for eliciting cultural beliefs and values that are implicit within the culture and strategies that enable the identification, comparison, and contrasting of those characteristics’ (p.186). Therefore, data analysis in stage two focused on the development of categories in order to identify themes (Parker, 2008), with a view to developing insight and understanding into the extent and manner in which CQ influences Australian accounting academics in their TNE teaching. Data analysis, and the associated development of categories to elucidate meaning from the vast amount of text-based data collected, was undertaken using NVivo (QSR International Pty Ltd).

As the interviews were semi-structured, with the same questions being asked of all participants, as a first step in analysis the interview questions were used as standardised headings in NVivo and the interview transcripts auto-coded on that basis. This resulted in all responses from each participant being collected under nodes according to the question heading, which were then coded in child nodes according to the emergent issues, one question at a time (Bazeley, 2013).
All observation notes, reflection notes and focus group transcriptions were analysed and coded in NVivo for emergent themes. Text from the various data sources was coded under as many nodes as initially thought applicable. Nodes with insufficient references were discarded or merged with other relevant nodes, and other nodes were recoded as new directions and ideas emerged. This process, referred to as ‘winnowing’ (Seidman, 2013, p.120) or ‘data condensation’ (Miles et al., 2014, p.12), was recorded in memos and journal reflections within NVivo, thus creating a record of the process of emergent themes. Data coded under each node was analysed ‘with a view to saturating the [node’s] dimensions and associated contexts and meanings to the point where [nodes] stabilized and incremental memos were reinforcing prior accumulated memos without providing significant new dimensions or explanations of [nodes]’ (Parker, 2008, p.72). Data coded under each node was further analysed for similarities and differences, not only within the particular node, but in relation to data coded under other nodes. This process facilitated what Parker (2008) described as the ‘consolidation of a category, its differentiation from other emerging categories, and the identification of new categories or subcategories, data sometimes being reassigned to other emerging categories’ (p.73).

Participants’ CQ scores for each of the four components and total CQ were calculated and compared to the average CQ scores for Australian accounting academics obtained in stage one. Participants were classified as having ‘average’ CQ if their individual score differed from the average CQ score for Australian accounting academics by no more than one point, ‘high’ CQ if their individual score was at least one point higher, and ‘low’ CQ if their individual score was at least one point lower. Based on these classifications, data collected from the interviews, observation sessions and focus groups was analysed and triangulated. The findings from the data analysis undertaken in stage two of this research are presented in Chapters 5 and 6.

### 3.4 The researcher’s perspective

A qualitative researcher’s presence and activities, and personal own values and biases, can impact on data collection, analysis and discussion (Parker, 2008; Bryman and Bell, 2011). This necessitates reflexivity (Reinharz, 1994), which is, as Haggerty (2003) stated, ‘a performance that positions the author in relationship to the field, the act of research, writing and the production of knowledge more generally’ (p.158). Richardson (1994) and Bryman and Bell (2011) suggested writing the identity of the researcher into the ethnography to be
reflexive about ‘who [they] are in relation to those whom [they] study’ (Reinharz, 1994, p.195) and to ‘explicate how they claim to know what they know’ (Tracey, 2010, p.842, italics in the original). To this end, the following is offered regarding the background of the researcher.

3.4.1 The researcher’s background

The researcher moved between and immersed herself in a diverse range of cultures before undertaking this research. These comprise a childhood spent in a small Victorian rural community, moving to multicultural Melbourne for the purposes of tertiary education, undertaking volunteer work in a small tribal village in Papua New Guinea, marrying into a Greek immigrant family, living and volunteering in China, and finally repatriating back to Australia. Each of these diverse cultural experiences has taught and impressed upon the researcher the critical importance of first considering her own cultural values and norms and how they might influence her responses during an intercultural encounter, suspending judgment until after an opportunity to reflect. The breadth and depth of these experiences, described in detail in the following paragraphs, have equipped the researcher with a unique skill set, making her ideally suited to undertake research of this nature.

The researcher’s early years were spent in a very small rural community in north-western Victoria. At the time, this community was very much a monoculture consisting entirely of white Anglo-Saxon families who had lived and farmed in the area for several generations. It was a very collectivist environment with a strong connection to the local community; the individuals within it ensured and assisted in each other’s survival.

It was not until the researcher moved to Melbourne for tertiary education purposes and lived in the inner northern suburbs that she was exposed to people from other cultures and their differing customs, values and norms. She became an ‘outsider’, forced to reconsider and recalibrate her own cultural values in light of her new surroundings, and so began a lifelong fascination and openness towards cultural diversity.

During her university vacation period, the researcher undertook a voluntary position as a bookkeeper at a hospital and lived in a small tribal village in the lowlands of rural Papua New Guinea for several months. The villagers’ existence was simple, steeped in cultural tradition, and it was here that the researcher learnt respect for the ways of other cultures. This was particularly evident with regard to clothing, which was required to be modest at all times,
even while swimming in the local river. It was in Port Moresby that the researcher witnessed racial tension and violence for the first time and was advised, for her own safety, not to be out on her own after 6pm under any circumstances.

In 1984 the researcher married a first-generation Australian whose Greek parents had migrated to Australia during the 1950s. At this time, European immigrants very much preferred their children to marry within their own culture in an attempt to preserve the values and traditions from their motherland in their new adopted country. Although both sides made mistakes in those early years, and language was initially a barrier, it was through openness, flexibility and respect for each other’s culture that the researcher was quickly accepted into the family, and they into hers. The researcher undertook Greek lessons. Learning another language enables more effective communication within that particular culture and access to its subtleties (Earley, 2002), as it is a reflection of its core values and thought patterns (Nisbett, 2003). Although the researcher’s Greek language is elementary level, she can follow most conversations. This allows her to pick up on nuances of the culture that would otherwise go unnoticed and move beyond the role of merely an ‘outsider’.

Commencing in 2002, the researcher and her family lived in Xiamen, China for approximately three years. Recognising the large cultural distance that exists between Australia and China (Hofstede et al., 2010), before departure all family members undertook workshops in cultural adaptation, commenced Mandarin lessons, and read numerous books on the country’s history, people and culture. Upon arrival in China, other family members were assisted by the support structure of the large multinational company that employed them, and the international school where they studied, but the researcher had to forge a new life, unassisted, in a culture vastly different to anything previously experienced. Daily interactions with locals who knew little if any English in the markets, shops and government agencies were at times frustrating and exhausting, requiring an amazing amount of patience, but always an adventure!

During her time in China, the researcher became treasurer for the parent teacher association at an international school. In addition to maintaining the financial records of the organisation, this role involved being a member of and working with a culturally diverse committee originating from many different countries. The committee organised sporting carnivals with other international schools within China and Hong Kong, and special events for the school, such as International Day. Most students enrolled at the school were from Korean and
Singaporean families (although 43 different countries were represented). It was a cultural mosaic, and the researcher witnessed first-hand the clash of different pedagogical expectations among the parents regarding, for example, the amount of homework that should be undertaken, the use of Saturdays, the value of sport and music, and the amount of parental involvement in and outside the classroom. This gave the researcher insight into and experience of managing issues such as these with respect and diplomacy in an attempt to accommodate all cultures.

In addition, the researcher became the president of the Association of Xiamen Expatriates. The objective of this organisation is to assist expatriates to assimilate into and learn about the Xiamen culture, learn Mandarin, explore places of significant cultural interest, find accommodation, home help and local tradesmen, and provide a support network in the absence of family and friends. This role also involved working with a multicultural team of committee members to meet the needs and expectations of a very diverse membership. The researcher was involved in developing and conducting Chinese cultural seminars, organising fundraising events for the local orphanage, and liaising with local businesses and the wider community to secure sponsorship. Whilst the Chinese government required that membership of the organisation be limited to holders of a foreign passport, the ethos of the organisation was very much about educating its members to integrate and assimilate into the local community, rather than remaining detached from it.

It was with considerable sadness that the researcher left China, as it had given her much: a deep understanding of Southeast Asia that could only be gained through hands-on experience and full immersion in the region; humility, respect and patience; and that it was her own problem if the locals didn’t speak English and she could not make herself understood. (The researcher’s Mandarin, whilst exceeding that of most Westerners she encountered, was rarely as proficient as required.)

China, and international travel in general, impressed on the researcher the importance of suspending judgment until being able to reflect on an intercultural encounter and examine it in light of her own assumptions and biases. This involves standing back from the encounter in order to consider its meaning and gain understanding from what just occurred. The Chinese practice of reaching into the researcher’s supermarket trolley and methodically examining its contents could have been interpreted as rude and an invasion of personal space according to Western assumptions. Upon reflection, however, comes the realisation that the locals live in
three-person or smaller households, often with no refrigeration, and therefore shop for small quantities daily; this provides quite a different lens with which to view their actions. My trolley containing quantities for a family of five for approximately four days was something they had hitherto not seen. This, coupled with their innate curiosity about Westerners and what they eat, drove them to check out the facts for themselves!

As Jane Hutcheon (2003), the Australian Broadcasting Commission’s foreign correspondent in China for five years, so eloquently stated:

> Eventually, I began to love living in China...It was like discovering a rare, antique carpet. The first time you look at it, it appears old and dusty. But after brushing off some of the dust, you notice amid the wear-and-tear the incredible colours that have stayed vibrant, despite the passage of time. After admiring the colours, you notice intricate patterns that tell a story about where the carpet was made, the life of its owner, and how it came to survive to the present day. Soon, the carpet doesn’t look so old and dusty anymore; it becomes intriguing. (pp.353-354)

Upon repatriation to Australia in 2005, the researcher initially felt something of an outsider in her own country, able to see with fresh eyes the varied cultures and sub-cultures that exist and compare and contrast them to those prevailing in the country she had just left. The researcher saw her international students with new-found empathy and admiration, as she now fully understood the strength and endurance required to adapt to a new culture, climate and cuisine in the absence of a support network of family and friends, coupled with the added cognitive load (Artino, 2008) associated with studying in another language. The nature, breadth and depth of her culturally diverse experiences equipped the researcher with the skills needed to implement the ethnographic approach chosen for this research.

The researcher commenced full time employment as an Associate Lecturer at an Australian university in 2008. As a requirement of that role, she has undertaken many TNE teaching visits to a university in Singapore, thus sharing common ground with her participants. The researcher is also employed at one of the universities from which participants were selected for this study. Whilst this has the advantage of ease of access, insider knowledge, and a pre-established rapport with participants, it also carries with it the possibility that the researcher cannot recognise underlying tacit issues (Alvesson, 2003). Ethnography requires ethnographers to spend prolonged periods of time in the field in order to immerse themselves, rather than superficially observe the processes and patterns of expectations, beliefs, ideas, values and behaviours of participants (Fetterman, 1989). This carries with it the risk of over-
internalising, or ‘going native’, resulting in the acculturation of the researcher and bias in the ethnography (Bryman and Bell, 2011). The researcher maintained a constant awareness of this possibility. On the other hand, the researcher had met the participants from the second university only once before collecting data for this research. The substantial difference in the researcher’s familiarity with participants originating from the two universities did not create noticeable differences in the quality or nature of the data. Specific comparisons between universities are noted within the findings of stage two, which are presented in Chapters 5 and 6. However, the differences noted are largely with respect to the students, arising as a result of the country in which the TNE teaching was undertaken, rather than the participants.

Whilst conducting this research, the researcher remained constantly alert to the requirement to enter ‘the field with an open mind, not an empty head (Fetterman, 1989, p.11) and employed the practice of reflection. Oliver et al. (2005) summarised reflection as being a process in which the researcher ‘develops a repertoire of practices and frames of reference that help in making informed decisions’ (p.1280). Consequently, strategies undertaken by the researcher were ‘employed in part to moderate and complement such reflexivity and to also ensure that the voices of the actors are reflected appropriately in the emergent themes, their unpacking and representation’ (Parker, 2008, p.73). The reflective strategies employed by the researcher are detailed in the following section.

### 3.4.2 Reflective strategies

The researcher, when recording process notes during the observation sessions, utilised a multi-columnar approach with separate columns for recording the time of the event or behaviour, a detailed description of the factual detail, and the researcher’s initial interpretive and reflective thoughts surrounding it. The separation of interpretation from factual observation enabled the researcher to return to the facts as emerging themes and categories evolved, without initial interpretations in the field tainting them (Bryman and Bell, 2011).

The observation process notes were supplemented with reflection notes made on return to the hotel from the university, either immediately after each observation session or occasionally in the case of an evening class, the next morning. In addition to the researcher’s reflections on the events observed in the classroom, the notes included reflexivity issues. Recording process notes in situ, coupled with reflection notes shortly after the observation session, maximises capture of detail (Bryman and Bell, 2011).
In order to represent the data to the reader as faithfully as possible, ‘thick description’ and verbatim quotations were employed (Fetterman, 1989). Fetterman (1989) defines thick description as ‘a written record of cultural interpretation’ with the aim ‘to convey the feel as well as the facts of an observed event’ (p.114), and requires consistency and triangulation from multiple sources. Accordingly, this research employed several data collection methods as outlined earlier, including participant interviews, observation reports, student focus groups and information contained in the literature (Fetterman, 1989; Richards and Morse, 2013). In addition, verbatim quotations were utilised to give ‘voice’ to the participants rather than to the researcher. As Fetterman (1989) stated:

They are a permanent record of a person’s thoughts and feelings. Verbatim quotations convey the fear, anger, frustration, exhilaration, and joy of a human being, and contain surface and deep, embedded meanings about the person’s life…The reader can extrapolate the values and worldview of the speaker from these passages. (p.115)

Draft findings were made available to participants ‘for reaction and comment with respect to factual data [and] accuracy of representation’ (Parker, 2008, p.73), in addition to being presented at research seminars and conferences (where the participants were often present). As Fetterman (1989, p.21) stated, ‘the success or failure of either report or full-blown ethnography depends on the degree to which it rings true to natives and colleagues in the field’ and can add another layer of interpretation: their perception of the researcher’s interpretation (Richards, 2013).

The methodological approach employed in this research is succinctly summarised by Fetterman (1989), who stated ‘Together with ethnographic methods and techniques, cultural interpretation and a variety of other fundamental concepts shape what ethnography is – notably, a holistic perspective, contextualization, and emic, etic, and nonjudgmental views of reality’ (p.28).

3.5 Chapter summary

This study was designed as a two-stage process, with stage one designed to answer research question one and stage two designed to answer research question two. This chapter commenced with a description of the methodology selected for each stage of the research process. Stage one adopted a quantitative approach, and stage two a qualitative approach with an ethnographic focus.
In stage one, a national online survey targeting the entire (web-listed) population of accounting academics teaching full-time at Australian universities was undertaken. The 20-item CQS developed by Ang et al. (2007) was utilised to identify the CQ levels of Australian accounting academics, as required by research question one. Two hundred and fifty-three completed responses were received, representing a response rate of 34%. Data analysis was undertaken using SPSS.

In stage two, eight participants were selected from two universities. Participants also undertook the CQS, and their individual results were compared to the average CQ levels of Australian accounting academics obtained in stage one. Individual ratings for total CQ, and for each of the four CQ components, were then calculated. Interviews were conducted with participants, along with observation sessions of their teaching, both in a TNE environment and domestically. In addition, focus groups were conducted with participants’ TNE students. The data collected from the interviews, observation sessions and focus groups was triangulated and analysed in light of the CQ ratings calculated for each participant.

A detailed description of the researcher’s immersion and movement between a diverse range of cultures was provided, followed by a description of the strategies employed to moderate the biases inherent in research of a cultural nature.

The following chapter, Chapter 4, is the first of three chapters presenting the findings of this research; it contains the findings from stage one.
Chapter 4: Findings: Stage one

The previous chapter presented the research design, the data collection methods employed and an overview of data analysis across the two stages of this study. The current chapter presents the findings of stage one of the research, which was designed to answer research question one: what are the levels of CQ exhibited by Australian accounting academics?

A national survey of accounting academics in Australia was undertaken to answer research question one, as detailed in Chapter 3 (refer section 3.2). The survey instrument, a copy of which is provided in Appendix 2, consists of two sections. Section 1 contains Ang et al's (2007) 20-item CQS, and Section 2 contains questions about the demographics and backgrounds of the respondents.

Descriptive statistics, CFA, correlation analysis, and ordinary least squares regressions were performed on the data. Following initial descriptive statistics of the variables, including frequencies, means and standard deviations, descriptive statistics for the CQ scores of Australian accounting academics were compared to those obtained in other studies. The multi-item scales were assessed for their factorial dimensionality using CFA, together with reliability and validity tests. Correlation analysis of the independent variables and tests of the association among independent and dependent variables were then carried out. Finally, regression analyses were conducted using the independent variables (e.g. gender, age, frequency of transnational teaching, overseas residency) and dependent variables (scores for total CQ and each of the four components of CQ) to determine their relationship to total CQ, and each of the four components of CQ. The results of analysis are presented in the following sections.

4.1 Sample description

A summary of the demographics of the survey respondents is provided in Table 4.1.
### Table 4.1: Stage one: Demographics of respondents (national survey)

<table>
<thead>
<tr>
<th></th>
<th>No of responses</th>
<th>% of responses</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>University Location (CityUni)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>224</td>
<td>88.5</td>
</tr>
<tr>
<td>Regional</td>
<td>29</td>
<td>11.5</td>
</tr>
<tr>
<td><strong>Gender</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Female</td>
<td>118</td>
<td>46.6</td>
</tr>
<tr>
<td>Male</td>
<td>135</td>
<td>53.4</td>
</tr>
<tr>
<td><strong>Age group</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Under 35 years</td>
<td>42</td>
<td>16.6</td>
</tr>
<tr>
<td>35-44 years</td>
<td>42</td>
<td>16.6</td>
</tr>
<tr>
<td>45-54 years</td>
<td>96</td>
<td>37.9</td>
</tr>
<tr>
<td>55 years or over</td>
<td>73</td>
<td>28.9</td>
</tr>
<tr>
<td><strong>Academic position (AccPos)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Associate Lecturer</td>
<td>30</td>
<td>11.9</td>
</tr>
<tr>
<td>Lecturer</td>
<td>103</td>
<td>40.7</td>
</tr>
<tr>
<td>Senior Lecturer</td>
<td>45</td>
<td>17.8</td>
</tr>
<tr>
<td>Associate Professor</td>
<td>24</td>
<td>9.5</td>
</tr>
<tr>
<td>Professor</td>
<td>36</td>
<td>14.2</td>
</tr>
<tr>
<td>Other</td>
<td>15</td>
<td>5.9</td>
</tr>
<tr>
<td><strong>Tertiary teaching experience (TeachExp)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Under 2 years</td>
<td>11</td>
<td>4.3</td>
</tr>
<tr>
<td>2-4 years</td>
<td>23</td>
<td>9.1</td>
</tr>
<tr>
<td>5-10 years</td>
<td>55</td>
<td>21.7</td>
</tr>
<tr>
<td>11-15 years</td>
<td>41</td>
<td>16.2</td>
</tr>
<tr>
<td>More than 15 years</td>
<td>123</td>
<td>48.6</td>
</tr>
<tr>
<td><strong>Formal teaching qualification</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td>86</td>
<td>34.0</td>
</tr>
<tr>
<td>No</td>
<td>167</td>
<td>66.0</td>
</tr>
<tr>
<td><strong>Number of times taught transnationally</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0</td>
<td>84²</td>
<td>33.2</td>
</tr>
<tr>
<td>1-3</td>
<td>56</td>
<td>22.1</td>
</tr>
<tr>
<td>4-10</td>
<td>36</td>
<td>14.2</td>
</tr>
<tr>
<td>More than 10</td>
<td>77</td>
<td>30.4</td>
</tr>
<tr>
<td><strong>Number of countries taught transnationally (CountriesTaught)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0</td>
<td>83</td>
<td>32.8</td>
</tr>
<tr>
<td>1</td>
<td>45</td>
<td>17.8</td>
</tr>
<tr>
<td>2-3</td>
<td>78</td>
<td>30.8</td>
</tr>
<tr>
<td>4-5</td>
<td>33</td>
<td>13.0</td>
</tr>
<tr>
<td>More than 5</td>
<td>14</td>
<td>5.5</td>
</tr>
<tr>
<td><strong>English first Language (EngFirstLang)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td>183</td>
<td>72.3</td>
</tr>
<tr>
<td>No</td>
<td>70</td>
<td>27.7</td>
</tr>
<tr>
<td><strong>Languages spoken other than English (LangSpoken)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td>145</td>
<td>57.3</td>
</tr>
<tr>
<td>1</td>
<td>69</td>
<td>27.3</td>
</tr>
<tr>
<td>2</td>
<td>31</td>
<td>12.3</td>
</tr>
<tr>
<td>3</td>
<td>5</td>
<td>2.0</td>
</tr>
<tr>
<td>More than 3</td>
<td>3</td>
<td>1.2</td>
</tr>
<tr>
<td><strong>Residency in another country (OverseasRes)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td>138</td>
<td>54.5</td>
</tr>
<tr>
<td>No</td>
<td>115</td>
<td>45.5</td>
</tr>
</tbody>
</table>

² It is acknowledged that there is an anomaly between the 'Number of times taught transnationally' and the 'Number of countries taught transnationally', as the number of academics who recorded zero should be the same for both. This would suggest that one participant has responded to one of these two questions incorrectly.
Just over half the respondents were male (53.4%), the large minorities of respondents were aged 45–54 years (37.9%) and 55 years and over (28.9%), and were employed as lecturers (40.7%). Almost half (48.6%) of the respondents had more than 15 years tertiary teaching experience, and two thirds (66%) did not hold a formal teaching qualification (e.g. Graduate Certificate in Tertiary Teaching and Learning). These demographics accord with those reported in prior studies (Cappelletto, 2010; Group of Eight Australia, 2014; Samkin and Schneider, 2014).

Two thirds (66.8%) of respondents had taught transnationally, 22.1% having taught transnationally on 1-3 occasions, and 30.4% having taught transnationally on more than 10 occasions. Their TNE teaching were concentrated in three countries, Singapore, Hong Kong and Malaysia, with the majority of respondents who had taught transnationally having taught in only 2–3 countries. Respondents had also taught in other countries throughout Asia, in addition to the United States, the United Kingdom and various countries throughout Europe and the Pacific.

English was the first language for nearly three quarters (72.3%) of respondents and over half (57.3%) did not speak a language other than English fluently. Over half (54.5%) of respondents had resided overseas for a continuous period exceeding twelve months. These countries were quite diverse, and extended across Asia, Europe, Africa, the Americas and the Pacific region.

### 4.2 CQ items

The mean and standard deviation for each item in Section 1 of the survey instrument (the 20-item CQS) are presented in Table 4.2. The items are ranked in descending mean order. As respondents were asked to rate their capabilities for each item on a seven-point Likert scale ranging from strongly disagree (1) to strongly agree (7), a higher mean score implies greater respondent agreement that they possessed the capability described in the item. The CQ component to which each item relates is also listed in Table 4.2.
Table 4.2: CQS items ranked by mean

<table>
<thead>
<tr>
<th>Question</th>
<th>Brief Description of CQS items*</th>
<th>CQ Component</th>
<th>Mean (SD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 Interacting with others</td>
<td>Motivational</td>
<td>6.00 (1.15)</td>
<td></td>
</tr>
<tr>
<td>1 Cultural knowledge - people</td>
<td>Metacognitive</td>
<td>5.73 (1.25)</td>
<td></td>
</tr>
<tr>
<td>4 Vary speaking</td>
<td>Behavioural</td>
<td>5.59 (1.18)</td>
<td></td>
</tr>
<tr>
<td>2 Shopping conditions</td>
<td>Motivational</td>
<td>5.45 (1.19)</td>
<td></td>
</tr>
<tr>
<td>8 Change non-verbal behaviour</td>
<td>Behavioural</td>
<td>5.37 (1.11)</td>
<td></td>
</tr>
<tr>
<td>11 Cultural knowledge - interactions</td>
<td>Metacognitive</td>
<td>5.28 (1.16)</td>
<td></td>
</tr>
<tr>
<td>18 Stress of adjusting</td>
<td>Motivational</td>
<td>5.26 (1.22)</td>
<td></td>
</tr>
<tr>
<td>5 Check cultural knowledge</td>
<td>Metacognitive</td>
<td>5.21 (1.21)</td>
<td></td>
</tr>
<tr>
<td>15 Verbal behaviour</td>
<td>Behavioural</td>
<td>5.20 (1.21)</td>
<td></td>
</tr>
<tr>
<td>17 Adjust cultural knowledge</td>
<td>Metacognitive</td>
<td>5.12 (1.10)</td>
<td></td>
</tr>
<tr>
<td>7 Socialising with locals</td>
<td>Motivational</td>
<td>5.03 (1.36)</td>
<td></td>
</tr>
<tr>
<td>13 Living in unfamiliar cultures</td>
<td>Motivational</td>
<td>4.90 (1.48)</td>
<td></td>
</tr>
<tr>
<td>14 Values and religious beliefs</td>
<td>Cognitive</td>
<td>4.87 (1.43)</td>
<td></td>
</tr>
<tr>
<td>12 Pause and silence</td>
<td>Behavioural</td>
<td>4.70 (1.35)</td>
<td></td>
</tr>
<tr>
<td>19 Facial expressions</td>
<td>Behavioural</td>
<td>4.43 (1.37)</td>
<td></td>
</tr>
<tr>
<td>3 Legal and economic systems</td>
<td>Cognitive</td>
<td>4.34 (1.41)</td>
<td></td>
</tr>
<tr>
<td>20 Arts and crafts</td>
<td>Cognitive</td>
<td>4.24 (1.38)</td>
<td></td>
</tr>
<tr>
<td>16 Marriage systems</td>
<td>Cognitive</td>
<td>4.16 (1.44)</td>
<td></td>
</tr>
<tr>
<td>9 Rules for non-verbal behaviours</td>
<td>Cognitive</td>
<td>4.12 (1.47)</td>
<td></td>
</tr>
<tr>
<td>6 Rules of languages</td>
<td>Cognitive</td>
<td>3.39 (1.75)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Total CQ</th>
<th>Metacognitive CQ</th>
<th>Cognitive CQ</th>
<th>Motivational CQ</th>
<th>Behavioural CQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 component average</td>
<td>4.98 (0.83)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 item average</td>
<td></td>
<td>Metacognitive CQ</td>
<td>5.34 (0.97)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 item average</td>
<td></td>
<td>Cognitive CQ</td>
<td>4.19 (1.14)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 item average</td>
<td></td>
<td>Motivational CQ</td>
<td>5.33 (0.95)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 item average</td>
<td></td>
<td>Behavioural CQ</td>
<td>5.06 (0.96)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Refer Appendix 1 for full description of CQS items

The highest mean score (6.00) was recorded for the item *I enjoy interacting with people from different cultures* (Q 10), which relates to motivational CQ. This was followed by the item *I am conscious of the cultural knowledge I use when interacting with people with different cultural backgrounds* (Q 1), which relates to metacognitive CQ, with a mean score of 5.73. These results show Australian accounting academics rate enjoyment gained from interacting with people from different cultural backgrounds highly, and consider themselves capable of drawing on their cultural knowledge when formulating strategies for interacting with people from diverse cultural backgrounds.

The five lowest-ranked items in Table 4.2 in terms of mean score all relate to cognitive CQ, which is concerned with knowledge of cultural norms, values, practices and conventions. All means were above 4 (neutral), except for the item *I know the rules* (e.g., vocabulary,
grammar) of other languages (Q 6), with a mean score of 3.39. This was followed by I know the rules for expressing non-verbal behaviours in other cultures (Q 9), with a mean score of 4.12. It is somewhat perplexing to note that while Australian accounting academics, on average, do not rate themselves very highly on knowledge of the rules of non-verbal behaviour in other cultures (mean=4.12), they rate themselves much higher on the item I change my non-verbal behaviour when a cross-cultural situation requires it (Q 8) in relation to behavioural CQ (mean=5.37). This raises the question that, if Australian accounting academics are not particularly aware of the rules of non-verbal behaviour in other cultures, on what basis do they know how or when to adjust their non-verbal behaviour as may be required in a culturally diverse classroom?

4.3 Confirmatory factor analysis

The model was estimated using principal component analysis and CFA, as the 20 CQS items were from a previously validated instrument, namely Ang et al’s (2007) 20-item CQS. First, exploratory factor analysis was undertaken for all items, resulting in four component solutions consistent with Ang et al. (2007). Second, CFA was performed in order to evaluate the measures used in the present study. The specified model consisted of four metacognitive CQ items, six cognitive CQ items, five motivational CQ items and five behavioural CQ items loading onto their corresponding CQ components, and all CQ components loading onto an overall CQ construct. The model had sufficient fit ($\chi^2 = 479.29$ (164 df), $p = .000$, $\chi^2/df = 2.923$, comparative fit index (CFI) = 0.873, root-mean-square error of approximation (RMSEA) = 0.087), although some of the fit indices were slightly below the criteria cutoffs suggested by Hu and Bentler (1999). There was some correlation between the metacognitive CQ and behavioural CQ components, although this is to be expected given that behaviour in different cultural contexts is often planned in advance of the encounter, and evaluated at its conclusion. To assess the possibility of collinearity between components, VIF scores associated with each of the items were calculated. All untabulated VIF scores were below the cut-off of 2.4 suggested by Hair et al. (2010), confirming the results are unlikely to be confounded by collinearity.

Following assessment of the underlying dimensionality, the multi-item scales were assessed for their reliability. In this study, the overall CQS had high reliability ($\alpha = 0.922$), as did its four components: metacognitive CQ ($\alpha = 0.841$), cognitive CQ ($\alpha = 0.859$), motivational CQ
(α = 0.794) and behavioural CQ (α = 0.823) as all values were above the 0.7 cut-off point suggested by Kline (1999).

### 4.4 CQ components

The means for total CQ and each of the four CQ components are shown in Table 4.2. It shows that Australian accounting academics’ mean total CQ score was 4.98, and they rated themselves most highly on items in the CQS relating to metacognitive CQ (mean=5.34), then motivational CQ (mean=5.33), followed by behavioural CQ (mean=5.06) and finally cognitive CQ (mean=4.19). Metacognitive CQ having the highest mean indicates that, on average, Australian accounting academics rank themselves relatively strongly in relation to their capability to plan, analyse and check strategies in relation to cross-cultural encounters. This indicates Australian accounting academics, on average, consider they can formulate appropriate strategies for use in culturally diverse situations and have sufficient drive to effectively operationalise them.

Given that five of the six items pertaining to cognitive CQ were the capabilities the participants rated lowest, it is not surprising that cognitive CQ recorded the lowest mean of the four CQ capabilities. Cognitive CQ also recorded the largest standard deviation, with scores recorded at both the minimum of 1 and the maximum of 7. The data in Table 4.2 indicates that Australian accounting academics, on average, do not rate themselves highly on the capability of possessing knowledge of cultural norms, values, practices and conventions associated with different societies. This is of particular concern as it is this cultural knowledge (cognitive CQ) that informs the formulation of appropriate strategies for use during intercultural encounters (metacognitive CQ). In addition, cognitive CQ informs the appropriate adjustment of both verbal and non-verbal behaviours during cross-cultural encounters (behavioural CQ). The results provide some evidence of the need for Australian accounting academics to increase their knowledge of cultural norms, values, practices and conventions associated with different societies, together with their differences, to increase their level of cognitive CQ.

### 4.5 Comparison of CQ findings with other studies

Table 4.3 provides comparative data for total CQ mean scores and CQ component mean scores and standard deviations for the respondents in this study and 14 other studies (the standard deviations for total CQ were not available for the other studies). The comparative
studies listed in Table 4.3 encompass a wide variety of cohorts, including international school leaders working in 90 countries (Keung and Rockinson-Szapkiw, 2013), expatriates living and working in various countries (Ramalu et al., 2010; Wu and Ang, 2011; Moon et al., 2012), leaders and members of multicultural teams (Flaherty, 2008; Groves and Feyerherm, 2011), working professionals who are also part-time MBA students (Wood and St. Peters, 2013) and Turkish military personnel (Sahin et al., 2014). The comparative studies were selected on the basis that they had utilised the full 20-item CQS (Ang et al., 2007) as the survey instrument, and had published the mean and standard deviations for each of the four CQ components, rather than for total CQ only.
## Table 4.3: Comparison of CQ component scores with other studies

<table>
<thead>
<tr>
<th>Rank</th>
<th>Description</th>
<th>Total CQ Mean*</th>
<th>Metacognitive CQ Mean (SD)</th>
<th>Cognitive CQ Mean (SD)</th>
<th>Motivational CQ Mean (SD)</th>
<th>Behavioural CQ Mean (SD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>International school leaders working in various countries (Keung and Rockinson-Szapkiw, 2013)</td>
<td>5.76</td>
<td>6.03 (0.88)</td>
<td>5.00 (1.10)</td>
<td>6.25 (0.88)</td>
<td>5.75 (0.95)</td>
</tr>
<tr>
<td>2</td>
<td>Expatriates working in Malaysia (Ramalu et al., 2010)</td>
<td>5.57</td>
<td>5.79 (0.69)</td>
<td>5.16 (0.56)</td>
<td>5.90 (0.71)</td>
<td>5.42 (0.81)</td>
</tr>
<tr>
<td>3</td>
<td>Multicultural team members based in various countries (Flaherty, 2008)</td>
<td>5.38</td>
<td>5.70 (0.74)</td>
<td>4.69 (0.99)</td>
<td>5.98 (0.66)</td>
<td>5.16 (0.96)</td>
</tr>
<tr>
<td>4</td>
<td>Koreans expatriated overseas (Moon et al., 2012)</td>
<td>5.16</td>
<td>5.37 (0.79)</td>
<td>4.75 (0.92)</td>
<td>5.27 (0.99)</td>
<td>5.24 (0.79)</td>
</tr>
<tr>
<td>5</td>
<td>International managers (17 nations) (Ang et al., 2007)</td>
<td>5.00</td>
<td>5.41 (0.78)</td>
<td>3.80 (1.03)</td>
<td>5.82 (0.75)</td>
<td>4.98 (0.99)</td>
</tr>
<tr>
<td>6</td>
<td>Graduate &amp; undergraduate students (Ireland) (Shannon and Begley, 2008)</td>
<td>4.98</td>
<td>5.21 (0.90)</td>
<td>3.85 (1.01)</td>
<td>5.85 (0.80)</td>
<td>5.02 (0.97)</td>
</tr>
<tr>
<td>7</td>
<td>Australian accounting academics</td>
<td>4.98</td>
<td>5.34 (0.97)</td>
<td>4.19 (1.14)</td>
<td>5.33 (0.95)</td>
<td>5.06 (0.96)</td>
</tr>
<tr>
<td>8</td>
<td>Philippine labourers working in Taiwan (Chen et al., 2011)</td>
<td>4.76</td>
<td>4.96 (1.00)</td>
<td>4.30 (1.18)</td>
<td>4.85 (1.05)</td>
<td>4.91 (1.03)</td>
</tr>
<tr>
<td>9</td>
<td>International university students (Taiwan) (Lin et al., 2012)</td>
<td>4.72</td>
<td>4.95 (0.88)</td>
<td>4.23 (0.96)</td>
<td>4.83 (0.88)</td>
<td>4.88 (0.84)</td>
</tr>
<tr>
<td>10</td>
<td>Turkish military personnel (Sahin et al., 2014)</td>
<td>4.72</td>
<td>4.93 (1.49)</td>
<td>3.93 (1.30)</td>
<td>5.22 (1.50)</td>
<td>4.80 (1.37)</td>
</tr>
<tr>
<td>11</td>
<td>Undergraduate students (US) (Van Dyne et al., 2008)</td>
<td>4.55</td>
<td>4.98 (0.95)</td>
<td>3.66 (0.98)</td>
<td>5.34 (0.94)</td>
<td>4.20 (1.14)</td>
</tr>
<tr>
<td>12</td>
<td>US professionals/part-time MBA students (Wood and St. Peters, 2013)</td>
<td>4.50</td>
<td>4.80 (1.24)</td>
<td>3.36 (1.18)</td>
<td>5.12 (1.16)</td>
<td>4.70 (1.28)</td>
</tr>
<tr>
<td>13</td>
<td>US team leaders/part-time MBA students (Groves and Feyerherm, 2011)</td>
<td>4.40</td>
<td>4.91 (1.21)</td>
<td>3.32 (1.38)</td>
<td>5.06 (1.19)</td>
<td>4.29 (1.34)</td>
</tr>
<tr>
<td>14</td>
<td>Graduate &amp; undergraduate students (Korea) (Moon, 2010)</td>
<td>3.90</td>
<td>3.25 (1.29)</td>
<td>3.21 (1.31)</td>
<td>4.50 (1.54)</td>
<td>4.65 (1.48)</td>
</tr>
<tr>
<td>15</td>
<td>Undergraduate students (New Zealand) (Oolders et al., 2008)</td>
<td>3.41</td>
<td>3.51 (0.62)</td>
<td>2.71 (0.70)</td>
<td>3.85 (0.67)</td>
<td>3.58 (0.57)</td>
</tr>
</tbody>
</table>

*SD for Total CQ not available for other studies

The studies shown in Table 4.3 are ranked according to total CQ mean, in descending order. Australian accounting academics are ranked seventh (prior to rounding of total CQ mean) of the 15 studies with respect to total CQ. When ranked according to each of the four...
components of CQ, they are ranked sixth with respect to metacognitive CQ, seventh with respect to cognitive CQ and motivational CQ, and fifth with respect to behavioural CQ. In all studies, including this study, the cognitive component recorded the lowest mean. The respondents in this study, on average, rated themselves most highly on the metacognitive CQ component, only marginally ahead of motivational CQ. Respondents in only three other studies did likewise (Chen et al., 2011; Lin et al., 2012; Moon et al., 2012). In all other studies, with one exception (Moon, 2010), motivational CQ recorded the highest mean.

Relative to respondents in previous studies, Australian accounting academics have average levels of CQ. Australian accounting academics have lower levels of CQ than other professional cohorts. Their CQ levels exceed only those of research subjects who were part-time students, employed in the military, and unskilled workers and students. These findings are of serious concern if one takes the view that possession of cross-cultural capabilities is an essential requirement for effective TNE teaching.

4.6 Tests for assumptions of regression analysis

Section 2 of the survey instrument contained questions in relation to the demographic details and background of the respondents, as detailed in Chapter 3 (section 3.2.3). Table 4.4 reports correlations between total CQ in addition to each of the four CQ components, and independent variables including: whether the respondent is employed at a university located in a state or territory capital city (CityUni), gender (Gender), age (Age), academic position (AccPos), years of tertiary teaching experience (TeachExp), whether English was the respondent’s first language (EngFirstLang), number of languages spoken fluently (apart from English) (LangSpoken), whether the respondent has taught in Southeast Asia (CountriesTaught), and whether the respondent had resided overseas for a continuous period of greater than twelve months (OverseasRes).

As shown in Table 4.4, correlations varied between 0.005 for CityUni and OverseasRes, and 0.717 for EngFirstLang and LangSpoken, with values in general representing a small effect (Cohen, 1988; Field, 2013). No major collinearity exists between the variables, with the exception of AccPos and TeachExp, which had a correlation of 0.438, and EngFirstLang and LangSpoken, with 0.717. The number of years of tertiary teaching experience (TeachExp) was considered a more comprehensive measure of experience than AccPos; accordingly, AccPos was removed during regression analysis. Similarly, EngFirstLang was removed during this analysis in favour of LangSpoken. To assess the possibility of collinearity problems, VIF
scores associated with the independent variables were calculated. According to Myers (1990), VIF provides a more comprehensive approach to the detection of collinearity issues than simple correlation analysis, and is a commonly used diagnostic. All untabulated VIF scores were below 2.3, confirming that regression results are not expected to be confounded by collinearity based on the generally accepted guideline of VIF not greater than 2.4 (Hair et al., 2010).

Measures of kurtosis and skewness were also calculated to test for violations of the assumptions of regression (Field, 2013). In addition, scatter plots of the regression standardised residual against the regression standardised predicted value were undertaken. Analysis of these tests and plots indicate that the models and variables are not likely to be miss-specified due to problems with linearity and homoscedasticity.
Table 4.4: Pearson correlations between variables examined in the study

<table>
<thead>
<tr>
<th></th>
<th>MET CQ</th>
<th>COG CQ</th>
<th>MOT CQ</th>
<th>BEH CQ</th>
<th>Total CQ</th>
<th>CityUni</th>
<th>Gender</th>
<th>Age</th>
<th>AccPos</th>
<th>Teach Exp</th>
<th>EngFirst Lang</th>
<th>Lang Spoken</th>
<th>Countries Taught</th>
<th>Overseas Res</th>
</tr>
</thead>
<tbody>
<tr>
<td>Metacognitive CQ</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cognitive CQ</td>
<td>.623**</td>
<td>.599**</td>
<td>.593**</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motivational CQ</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Behavioural CQ</td>
<td>.661**</td>
<td>.465**</td>
<td>.540**</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total CQ</td>
<td>.867**</td>
<td>.828**</td>
<td>.820**</td>
<td>.794**</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CityUni</td>
<td>-.061</td>
<td>-.115</td>
<td>-.054</td>
<td>-.135</td>
<td>-.112</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gender</td>
<td>.052</td>
<td>-.008</td>
<td>-.036</td>
<td>.102</td>
<td>.032</td>
<td>-.012</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Age</td>
<td>-.078</td>
<td>-.078</td>
<td>-.126*</td>
<td>-.061</td>
<td>-.103</td>
<td>.122</td>
<td>.064</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AccPos</td>
<td>.078</td>
<td>.014</td>
<td>.010</td>
<td>.072</td>
<td>.051</td>
<td>.105</td>
<td>.111</td>
<td>.266**</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TeachExp</td>
<td>.039</td>
<td>.038</td>
<td>.021</td>
<td>.027</td>
<td>.038</td>
<td>.072</td>
<td>.180**</td>
<td>.535**</td>
<td>.438**</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EngFirstLang</td>
<td>-.027</td>
<td>-.087</td>
<td>.045</td>
<td>-.022</td>
<td>-.031</td>
<td>-.056</td>
<td>-.077</td>
<td>-.277**</td>
<td>-.163**</td>
<td>-.177**</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LangSpoken</td>
<td>-.097</td>
<td>-.199**</td>
<td>-.021</td>
<td>-.126*</td>
<td>-.139*</td>
<td>-.035</td>
<td>.006</td>
<td>-.240**</td>
<td>-.100</td>
<td>-.200**</td>
<td>-.717**</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CountriesTaught</td>
<td>.112</td>
<td>.192**</td>
<td>.170**</td>
<td>.106</td>
<td>.178**</td>
<td>-.129*</td>
<td>-.213**</td>
<td>-.267**</td>
<td>-.168**</td>
<td>-.396**</td>
<td>-.092</td>
<td>.063</td>
<td></td>
<td></td>
</tr>
<tr>
<td>OverseasRes</td>
<td>.212**</td>
<td>.239**</td>
<td>.123</td>
<td>.148*</td>
<td>.222**</td>
<td>-.005</td>
<td>-.054</td>
<td>.037</td>
<td>.009</td>
<td>.065</td>
<td>-.369**</td>
<td>-.419**</td>
<td>.012</td>
<td></td>
</tr>
</tbody>
</table>

** Correlation is significant at the 0.01 level (2-tailed)
* Correlation is significant at the 0.05 level (2-tailed)
Table 4.4 (cont.): Summary of variables

<table>
<thead>
<tr>
<th>Variable</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CityUni</td>
<td>Employed at university located in State or Territory capital city = 1, 0 otherwise</td>
</tr>
<tr>
<td>Gender</td>
<td>Female = 1, male = 0</td>
</tr>
<tr>
<td>Age</td>
<td>Under 45 years of age = 1, 0 otherwise</td>
</tr>
<tr>
<td>AccPos</td>
<td>Associate Lecturer or Lecturer level academic position = 1, 0 otherwise</td>
</tr>
<tr>
<td>TeachExp</td>
<td>15 years or less tertiary teaching experience = 1, 0 otherwise</td>
</tr>
<tr>
<td>EngFirstLang</td>
<td>English first language: yes = 1, no = 0</td>
</tr>
<tr>
<td>LangSpoken</td>
<td>Number of languages (apart from English) spoken fluently: none = 1, 0 otherwise</td>
</tr>
<tr>
<td>CountriesTaught</td>
<td>Taught transnationally in Singapore, Hong Kong, Malaysia or China = 1, 0 otherwise</td>
</tr>
<tr>
<td>OverseasRes</td>
<td>Overseas residency for a continuous period exceeding 12 months: yes = 1, no = 0</td>
</tr>
</tbody>
</table>
4.7 Regression model

Following research examining antecedents of CQ (Harrison, 2012), ordinary least squares regression was employed to examine the associations between CQ scores and various demographic and other factors for Australian accounting academics. The hypothesis tested was as follows:

\[ H_1: \text{Australian accounting academics with higher exposure to different cultures will have higher CQ than their counterparts lacking such exposure.} \]

Accordingly, independent variables were estimated in the following model:

\[
CQ = b_0 + b_1 \times \text{CityUni} + b_2 \times \text{Gender} + b_3 \times \text{Age} + b_4 \times \text{TeachExp} + b_5 \times \text{LangSpoken} + b_6 \times \text{CountriesTaught} + b_7 \times \text{OverseasRes} + \varepsilon
\]

The independent variables are defined in Table 4.4. In the model above, the CQ variable captures the Total CQ of each respondent in the sample as derived from each of the four different interrelated capabilities (metacognitive, cognitive, motivational, and behavioural). Following previous research on CQ (Imai and Gelfand, 2010; Groves and Feyerherm, 2011), five separate models were run: with Total CQ, Metacognitive CQ, Cognitive CQ, Motivational CQ and Behavioural CQ as dependent variables. The models test how proxies for higher exposure to different cultures are associated with CQ.

\text{CountriesTaught} and \text{OverseasRes} variables captured the international experience of the respondents. Including them in the regression models enabled an assessment of \( H_1 \) with respect to the cultural exposure of Australian accounting academics (Crowne, 2008; 2013). Higher Total CQ was expected (positive signs) for \text{CountriesTaught} and \text{OverseasRes} (Crowne, 2008; 2013). Lower Total CQ (negative signs) was expected for \text{LangSpoken} (speaking no other languages apart from English fluently) (Harrison, 2012).

4.8 Regression results

As noted earlier, ordinary least squares regression analysis was used to assess the relationships between the independent variables of each model (for example; gender, age, countries taught transnationally, overseas residency) and their dependent variables (total CQ, metacognitive CQ, cognitive CQ, motivational CQ and behavioural CQ).

Table 4.5 displays the results of the regression analyses.
Table 4.5: Results of OLS Regression

<table>
<thead>
<tr>
<th></th>
<th>Total CQ</th>
<th>Metacognitive CQ</th>
<th>Cognitive CQ</th>
<th>Motivational CQ</th>
<th>Behavioural CQ</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Beta</td>
<td>t</td>
<td>Sig.</td>
<td>Beta</td>
<td>t</td>
</tr>
<tr>
<td>(Constant)</td>
<td>4.777</td>
<td>21.480</td>
<td>0.000</td>
<td>4.986</td>
<td>18.746</td>
</tr>
<tr>
<td>CityUni</td>
<td>-0.204</td>
<td>-1.295</td>
<td>0.196</td>
<td>-0.110</td>
<td>-0.580</td>
</tr>
<tr>
<td>Gender</td>
<td>0.108</td>
<td>1.048</td>
<td>0.296</td>
<td>0.149</td>
<td>1.211</td>
</tr>
<tr>
<td>Age</td>
<td>-0.283</td>
<td>-2.218</td>
<td>0.027</td>
<td>-0.258</td>
<td>-1.691</td>
</tr>
<tr>
<td>TeachExp</td>
<td>0.287</td>
<td>2.294</td>
<td>0.023</td>
<td>0.258</td>
<td>1.723</td>
</tr>
<tr>
<td>LangSpoken</td>
<td>-0.139</td>
<td>-1.214</td>
<td>0.226</td>
<td>-0.054</td>
<td>-0.394</td>
</tr>
<tr>
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<td>0.002</td>
<td>0.276</td>
<td>2.083</td>
</tr>
<tr>
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<td>0.006</td>
<td>0.387</td>
<td>2.936</td>
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</table>

| F-value            | 4.917    | .000             | ***          | 3.119           | .004           | **          | 5.639           | .000           | ***          | 2.813           | .008           | **          | 2.999           | .005           | **          |
| \( R^2 \)          | 0.123    | 0.082            | 0.139        | 0.074           | 0.079          | 0.053       |
| Adjusted \( R^2 \) | 0.098    | 0.056            | 0.114        | 0.048           | 0.053          |

*\( p < 0.10, **p < 0.05, ***p < 0.01 \)
All five models are highly significant, indicating that they express meaningful relationships between each of the dependent variables and the variables in the model. The Total CQ model explains 9.8% of the variance. Whilst the adjusted $R^2$s are not high, they are consistent with those obtained in other studies of antecedents of CQ (Shannon and Begley, 2008; Tay et al., 2008) and reflect the complexity of modelling an attribute such as CQ. CQ comprises four distinct but interrelated capabilities and therefore identifying all variables that might fully explain its incidence is difficult.

Examination of Table 4.5 indicates the majority of the variables in the Total CQ model are significant at 5% or better. The Cognitive CQ model has five significant independent variables. The Metacognitive CQ and Motivational CQ models have four significant independent variables, including CountriesTaught and OverseasRes.

Age is negative and significant at the 10% level in all but the Behavioural CQ model ($p<0.05$ for Total CQ and Motivational CQ, $p<0.10$ for Metacognitive CQ and Cognitive CQ), indicating a natural barrier in younger people accumulating CQ. This could be because younger academics have fewer opportunities to broaden their cultural experiences. Furthermore, whilst respondents in the lower age groups were more likely to speak more than one language, they did not have the same levels of teaching experience, either domestically or transnationally, of their older counterparts. Of the 84 respondents aged less than 45, only 9 respondents (11%) had more than 15 years teaching experience, and 30 respondents (36%) had taught transnationally in Southeast Asia. Among their counterparts aged 45 years or older, 114 (68%) had more than 15 years teaching experience, and 108 (64%) had taught transnationally in Southeast Asia. A possible explanation for the lower levels of TNE teaching experience amongst younger academics is that they may be employed at universities which no longer offer TNE programs for strategic reasons or non-viability reasons (Clayton and Ziguras, 2011).

The TeachExp variable is positive and significant in all models except the Behavioural CQ model ($p<0.05$ for Total CQ, Cognitive CQ and Motivational CQ, $p<0.10$ for Metacognitive CQ), indicating that academics with 15 years or less tertiary teaching experience accumulate higher CQ levels. However, those with lower levels of teaching experience are more likely to

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3 Shannon and Begley (2008) report adjusted $R^2$ values as follows: Metacognitive CQ, 0.09; Cognitive CQ, 0.08; Motivational CQ, 0.04; and Behavioural CQ, 0.08. In their study, Tay et al. (2008) report the following adjusted $R^2$ values: Metacognitive CQ, 0.08; Cognitive CQ, 0.09; Motivational CQ, 0.09; and Behavioural CQ, 0.03.
have resided overseas and speak more than one language. A possible explanation is that many accounting academics employed at Australian universities in recent years have originated from overseas.

The LangSpoken variable is negative in all models except Motivational CQ, and significant at the 5% level in the Cognitive CQ model. This indicates that academics who speak more than one language have higher total CQ, metacognitive CQ, cognitive CQ and behavioural CQ. The results for the LangSpoken variable are consistent with the literature; in learning another language, a parallel learning of its culture, along with its similarities and differences, normally tends to occur (Alon and Higgins, 2005; Harrison, 2012).

Finally, consistent with the findings from previous studies (Harrison, 2012; MacNab et al., 2012; Engle and Crowne, 2014), the Gender independent variable is insignificant in the Total CQ model, indicating that female accounting academics do not have higher or lower total CQ levels when compared to their male colleagues. In contrast to previous studies, the Gender variable was found to be positive and statistically significant at the 5% level in the Behavioural CQ model, suggesting that female accounting academics are more capable of appropriately adapting their behaviour in different cultural settings. In previous studies most respondents were male and were largely employed in the manufacturing and technology sectors (Flaherty, 2008; Ramalu et al., 2010; Moon et al., 2012), in addition to the military (Sahin et al., 2014). In contrast, the cohort examined in this study was employed in the education sector, one in which relationships with, and interaction between, people are of greater importance. Studies have found that expatriates who have the ability to communicate well with local partners or develop relationships with locals perform better than those who cannot (Mol et al., 2005; Lee and Sukoco, 2008). Therefore, it is possible that the context of the present study, academia, which is very much a people-orientated industry, has had an influence on the findings in the Behavioural CQ model.

The results for the variables of primary interest, CountriesTaught and OverseasRes, indicate that international experience is significantly and positively related to all CQ models measuring different capabilities of CQ, with the exception of OverseasRes in the Behavioural CQ model. The CountriesTaught variable is significant at the 5% level across all models, with the exception of the Behavioural CQ where it is significant at the 10% level. The OverseasRes variable is significant at the 5% level in the Total CQ, Metacognitive CQ and Cognitive CQ models, and significant at the 10% level in the Motivational CQ model. CountriesTaught
measures whether the respondents have previously taught in Southeast Asia (Singapore, Hong Kong, Malaysia, or China). The findings regarding CountriesTaught indicate that those who have taught transnationally in Southeast Asia have higher levels of CQ, and this is consistent with previous scholarship surrounding work-related international experience (Crowne, 2008; Shannon and Begley, 2008; Tay et al., 2008), although the results in previous studies are not consistent across the four components of CQ. Similarly, those who have resided overseas for a continuous period greater than twelve months have higher levels of CQ. Overseas residency, as defined in this research, has not previously been measured in CQ scholarship examining the impact of international experience.

4.9 Chapter summary

This chapter presented findings in relation to research question one, regarding the levels of CQ exhibited by Australian accounting academics. Based on the responses received from the national survey utilising the CQS, the mean and standard deviation for each of the items in the CQS, and for total CQ and each of the four CQ components, were calculated. In addition, the mean scores for total CQ, along with each of the four components of CQ, were compared to those obtained for various cohorts in previous studies. The results indicate that Australian accounting academics have lower levels of CQ than other professional cohorts.

Correlation and regression analyses were conducted to determine the relationships of various independent variables to total CQ and each of the four components of CQ. The results indicate international experience is significantly and positively related to all CQ models measuring different capabilities of CQ, with the exception of OverseasRes in the Behavioural CQ model. More interestingly, participants with teaching experience in Southeast Asia had significantly higher CQ levels than those who did not.

The findings from stage one of this research fed into stage two, undertaken to understand the process whereby TNE teaching in Southeast Asia results in higher levels of CQ. Stage two results are presented in Chapters 5 and 6.
Chapter 5: Stage two: Beyond the TNE classroom

This chapter is the first of two chapters presenting the findings of stage two of this research, which was designed to answer research question two: how, if at all, do Australian accounting academics develop, evaluate and modify culturally intelligent teaching practices for use in a TNE environment?

A thematic analysis of the data was conducted as detailed in Chapter 3 (section 3.3.3). As outlined earlier, the informing theoretical framework of CQ is comprised of four interrelated components; metacognitive CQ, cognitive CQ, motivational CQ and behavioural CQ. In analysing the factors that motivate Australian accounting academics to teach in a TNE environment (motivational CQ), and the manner in which they acquire their cultural knowledge (cognitive CQ), it is important to understand the broader institutional environment surrounding TNE teaching. In analysing the strategies Australian accounting academics develop for use in a TNE environment (metacognitive CQ), together with any behavioural modifications (behavioural CQ), it is important to understand the broader issues operating within the TNE classroom. The emergent themes were therefore considered in two broad categories: beyond the TNE classroom, and within the TNE classroom. This chapter presents the findings in relation to the first category and their influence on motivational CQ and cognitive CQ. The findings in relation to the second category, within the TNE classroom and their influence on metacognitive CQ and behavioural CQ, are presented in Chapter 6. Discussion of the findings presented in Chapters 4 to 6 is contained in Chapter 7.

This chapter commences with a sample description and detailed profile of each of the participants, including their background and demographic characteristics. The reason for including their profiles in this chapter is to provide contextual background on the participants to aid understanding of issues beyond the TNE environment. The chapter then presents the institutional factors surrounding the TNE environment, as portrayed by the participants. The motivational factors (motivational CQ) influencing the participants to undertake transnational teaching are then provided. Given the institutional and motivational factors described earlier, this chapter then details how participants obtain their professional and cultural knowledge (cognitive CQ), and the influence it has on their TNE teaching practices.
5.1 Sample description

The participants in the project sample were selected based on two criteria; that they were teaching in an accounting program both domestically and transnationally, and that they had been born and raised in a Western culture (for further details on sample selection, see section 3.3.1 in Chapter 3).

A profile of the eight participants, comprising one pilot participant and seven formal participants, is provided in Table 5.1. As can be seen from the table, there were five male and three female participants, and most were from University 1. Extra participants were actively sought from University 2, but its TNE program was undergoing substantial change. Whilst academics from University 2 were willing to participate in this study, either their TNE trips were cancelled or they were not going to be teaching domestically for a variety of reasons and consequently did not meet all the eligibility criteria for this study. Thus additional participants were sought from University 1 in order to achieve data saturation, as outlined earlier.

With one exception, the participants held either a Lecturer or Senior Lecturer position, and five of the eight participants were from the 45-54 year age bracket, which is consistent with the age profile of Australian accounting academics (Cappelletto, 2010). Participants were selected on the basis that they had been born and raised in a western culture (see section 3.3.1). This group are more likely to be older (Cappelletto, 2010), with younger more recent hires more likely to originate from outside Australia. Most participants had eleven or more years of tertiary teaching experience and did not hold a formal teaching qualification. All participants were employed on a continuing (tenured) basis.

TNE teaching observations were conducted in Singapore with six participants and in Hong Kong with two participants. Whilst six of the participants had taught in a TNE environment on more than five occasions, TNE teaching observations were conducted on the first TNE teaching visit for one participant and the second TNE teaching visit for another. Of those participants who had previously taught transnationally, all had taught in Southeast Asia (Singapore) and most had also taught in Malaysia and Hong Kong. Whilst all these countries were British colonies, they are an integral part of Southeast Asia and are predominately non-Western. Two of the participants had resided outside Australia for a continuous period of twelve months or more, and one participant had undertaken secondary schooling outside Australia. None of the participants spoke a language other than English fluently.
<table>
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<tr>
<th>Pseudonym</th>
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5.2 Participants’ profiles

Accounting academics, and academics in general, enter academia from several pathways (for example, from industry, the accounting profession, following completion of a doctoral degree, or from teaching in a secondary education environment) and in so doing bring with them a diverse range and level of experiences, both personal and professional. These experiences influence the ways in which individuals think and respond to different issues and circumstances. One participant reflected on the impact of their background on their TNE teaching as follows:

Having a nursing background and nursing people from all different types of cultures and races and understanding emotionally what people’s needs are, I suppose it helps. You learn. You are not so immune to not doing the right thing. (Ann, U1)

During data collection and analysis, the ethnographic researcher must continuously apply a reflexive approach to the data and consider the findings in the context of the background, beliefs, cultural values and behaviour of the participants (Richards and Morse, 2013). To this end, a short profile on each of the participants is provided in order to elucidate their backgrounds, with a view to understanding their beliefs and values, and therefore resultant responses during the interview process and observation sessions. The profile comprises demographic characteristics, together with a summary of the professional background and personal and work-related travel of each of the participants. This information was obtained from the participants’ responses in the interviews, in addition to information displayed on their staff pages on their university websites.

5.2.1 Ann

Ann is a female senior lecturer in the ‘45–54 years’ age bracket employed at University 1. After finishing secondary school Ann was accepted into an environmental science degree, but deferred and took a gap year to work at a local doctor’s surgery. This inspired her to train as a nurse, after which she managed a nurse’s training program and then became a nurse at a private girl’s school. Subsequently Ann worked for a medical company training medical staff in the use of the company’s products. With the birth of her children this role became increasingly difficult due to the amount of travel involved, and she returned to nursing part-time while her children were young. The family then moved to England, and Ann again took up a nurse training position. Upon repatriating to Australia she decided to return to study and
eventually decided on accounting, to assist in the acquisition of skills necessary to move into hospital administration. A Masters by Research followed, during which Ann commenced sessional teaching. She then completed a PhD and commenced full-time teaching at a tertiary institution while simultaneously co-authoring an accounting textbook.

At the time of interview, Ann had been employed at University 1 for approximately five months. The researcher interviewed and observed Ann in Singapore on her first TNE trip.

Ann has produced research working papers on sustainability and management accounting, accounting and public healthcare, sociology and actor-network theory, and accounting education. She is also a member of an accounting professional association.

When asked about her short-term goals, Ann responded as follows:

> For me I think my research goals are my main short-term goals. Just to get... all my papers that are there ready to go, gone and out and done. I’ve got a couple more projects that I’ve just sort of got to begin. The [name of organisation] grant. Argghhh! It is terrible isn’t it? You apply for these grants and then you are hoping you don’t get them because it just means another job.

Ann stated her long-term goals as:

> Well, my family tell me that I need to have a work-life balance, so my long-term goal would be to have a work-life balance again, whatever that is! Yeah, probably to be able to sort of actually, really, instead of paddling fast, just quite enjoy myself.

Ann has travelled extensively throughout Asia, primarily with her husband on his business trips, visiting his business associates in their homes for meals and even staying as guests. In addition, she has spent considerable time holidaying in Asia. She was the only Australian-born participant in this study to have resided for more than twelve months outside Australia (in the United Kingdom).

Ann obtained a high CQ score on the CQS for all factors, including total CQ, with the exception of behavioural CQ, for which she obtained an average score.

### 5.2.2 Philip

Philip is a male senior lecturer aged ‘55 years or over’, with over 30 years teaching experience. With the exception of the first eighteen months, he has been employed at University 1 continuously. He does not hold a formal teaching qualification. Philip has only
very recently engaged in research and is the only participant in this study not to either hold a PhD or be studying for one. He is not a member of an accounting professional association.

Upon leaving school he worked as a draftsman in the public sector while undertaking a civil engineering degree part-time. After deciding that engineering was not for him, he changed to accounting and after graduating worked as an accountant and tax agent. During this time Philip was simultaneously teaching accounting and law at tertiary level. He has taught a range of accounting and law subjects.

When asked about his short-term career goals, Philip gave the following response:

    Keep my job! Career goals? My career is over. No, my short-term goal is simply just to stay here, continue lecturing, and continue to write a few papers and keep the powers that be happy. That’s it in the short term.

When asked about his long-term goals, Philip replied ‘Same as my short term, I have no long term, no; I’ve got to be realistic.’

Philip has taught transnationally in Singapore, Hong Kong and Malaysia since University 1 first entered the TNE market in the 1980s. In some years he did three or four TNE teaching trips, and estimates that he has probably undertaken at least 50 trips in total. In this study, Philip was observed teaching in Singapore.

Philip has travelled extensively throughout Asia and learned useful phases suitable for a variety of situations in various Asian languages as a result of having personal Asian friends. In his opinion, Vietnamese is the hardest language to learn.

Philip obtained a high CQ score on the CQS for all factors, including total CQ, with the exception of cognitive CQ for which he obtained an average score.

5.2.3 Daniel

Daniel is a male lecturer in the ‘45–54 years’ age bracket employed at University 1. Daniel commenced an undergraduate degree in accounting immediately after completing secondary school, and upon graduating worked for one of the ‘big four’ accounting firms for approximately two years (then known as the ‘big eight’). He lectured at a university for two years before being employed at a multinational company for 10 years, initially as a business manager, then finance analyst, and finally finance manager. Daniel then held a contract lecturing position for six months at his previous university before moving to University 1 in
2000. He has coordinated units at both undergraduate and postgraduate level. He holds a Master of Business Administration, but does not hold a formal teaching qualification or a PhD, and at the time of data collection was not research active. He was once a member of an accounting professional association, but that is no longer the case. Following a significant health problem earlier in the year of the interview, Daniel described his current role at University 1 as follows:

I see my role probably more now with me being one of the older academics, very much about trying to assist in making the environment that we work in a pleasurable one, and one that’s just good fun.

To this end he described his short-term goals as being to:

Gain maximum satisfaction in terms of my teaching and enjoyment with staff. Basically looking at new ways that I can enhance my teaching skills in terms of engaging students and wanting them, of their own volition, to really pick up and understand why they're there and have a passion for wanting to learn.

When asked about his long-term goals Daniel gave an almost identical answer involving continued enjoyment from work, but also added a balanced lifestyle. Daniel has since enrolled in a PhD in the area of accounting education.

Daniel estimates that he has undertaken 15–20 TNE teaching trips, mostly to Singapore and Malaysia, with a couple to Hong Kong. In this study, Daniel was interviewed and observed teaching in Singapore.

Daniel has holidayed in Asia, staying in backpacker-style accommodation, but more often when he was younger. He now prefers to holiday in America or Europe with more luxurious accommodation and travel arrangements, and does so biannually.

Daniel obtained an average CQ score on the CQS for metacognitive CQ, cognitive CQ and motivational CQ, and a high score for behavioural CQ and total CQ.

5.2.4 Joan

Joan is a female lecturer in the ‘35–44 years’ age bracket employed at University 1 and the youngest of the participants in this study. Joan undertook her undergraduate degree in her late twenties after which she commenced teaching at tertiary level in various institutions. She also holds an Honours in Business, a Masters in Accounting and has completed the Graduate Certificate in Tertiary Teaching and Learning. She is currently enrolled in a PhD with a focus
on accounting education and has several publications in the accounting education field. Joan is not a member of an accounting professional association.

When asked about her short-term goals Joan responded as follows:

> Oh well that’s obvious, get the PhD done…A few publications I’d like to get done over the next couple of years, but yeah, PhD….my focus is definitely the PhD.

Joan stated her long-term goals as:

> I’m not really aiming for Aspro [Associate Professor] or Professor, I am happy teaching…I like the education side of research, so that’s where I want to focus. It would be nice to get a Senior Lecturer, maybe…and get some decent publications, but I’m reasonably happy just plodding along for the short-term, medium-term maybe.

Joan has taught transnationally for University 1 in Malaysia several times, and the trip to Singapore on which the researcher observed and interviewed her was her fourth teaching visit to that country.

Joan has lived with her family for short periods of time in Asia: three months in Malaysia when she was nine years old, and three months in Indonesia when she was 16. She travelled with her family to mainland China in the early 1980s, and to Vietnam in a work capacity with University 1.

Joan obtained an average CQ score on the CQS for all four factors of CQ, including total CQ.

### 5.2.5 Rohan

Rohan is a male associate lecturer aged 45–54 years employed at University 2. He was born in England and left school at 15. He then travelled extensively throughout Europe while working in France as a cook for 10 years, before eventually moving to Australia with the intention of doing the ‘backpacker fruit-picking type thing’. After initially working in the financial planning area, Rohan undertook an undergraduate degree in Accounting, followed by the CPA program of study. He then worked in public practice managing his own business for approximately 10 years before selling it and moving into academia.

Rohan has been with University 2 for just over ten years, during which time he has travelled for the university on marketing trips to countries including Thailand, Malaysia, Singapore and Sri Lanka. He has also taught in Hong Kong approximately 20 times and in Malaysia six times. In this study, Rohan was observed teaching in Hong Kong.
Rohan has only recently enrolled in a PhD program with a focus on accounting education. When asked about his short-term goals, Rohan responded:

I need to get the doctorate ASAP. I would like to develop a network of peers which I probably haven't done…because I've only in the last two or three years started attending conferences and seminars and things like that. So I need to step up in that area as well.

Rohan stated his long-term goal as follows:

Look I'd like to change my working pattern from, don't want to sound disparaging about it, but from grinding away to doing things that I'm interested in. Doing research that, hopefully, will have some practical implications. That would be my ultimate ambition.

Rohan obtained an average CQ score on the CQS for all four factors of CQ, including total CQ.

5.2.6 Val

Val is a female lecturer in the ‘55 years or over’ age bracket who, at the time of the interview, had been working at University 1 for six months. Prior to her arrival she had lectured in accounting at another university.

Upon leaving school Val completed a science degree, followed by a graduate diploma in accounting, an honours degree and a PhD in accounting. She has never practised as an accountant but is a member of an accounting professional association. Val’s research interests include financial accounting, corporate governance, accounting education and accounting history and she has published papers in quite diverse journals.

Val stated her short-term and long-term goals as follows:

My short-term goal is to do whatever is needed to get me to the next level… My long-term goal is to be able to continue teaching and research for probably the next at least ten years…because having come into academia in the business area relatively late…I feel I have not really achieved very much yet…I know that I don’t feel I have discovered the sorts of things that I want to know about accounting.

Although Val has taught accounting for approximately 18 years, the TNE visit to Singapore observed as part of this study was only Val’s second TNE teaching trip. Her first was undertaken five months earlier, shortly after her commencement at University 1.
Val has travelled extensively throughout various parts of the world, including Asia. She obtained an average CQ score on the CQS for all four factors of CQ, including total CQ.

5.2.7 David

David is a male senior lecturer aged 45–54 years employed at University 2. Upon completing his undergraduate degree immediately after leaving secondary school, David commenced work at one of the ‘big four’ accounting firms (then known as the ‘big eight’). He stayed for a few years, until he had completed the chartered accountancy study program, before moving into tertiary teaching at University 2. At the time of the interview he had been in academia for 26 years, focusing primarily on teaching, until the last 10 years when he undertook and completed a PhD. He has also co-authored an accounting textbook and lists his research interests as accounting education and financial accounting. He is currently a member of several accounting professional associations.

When asked about his short-term goals, David responded as follows:

Basically I'm trying to get publications out of the PhD because I didn't publish as I went along. It was hard enough just doing it with the workload I had with teaching. So really, just trying to get publications and try to start publishing and get some other research going.

David stated his long-term goals as:

Well before I finish I'd like to at least get to Associate Professor…I tend to like spending lots of time with the family and stuff like that as well, so I'm not sure that I'm prepared to do what it takes to be a Professor…I've never been overly ambitious.

David began teaching transnationally in Hong Kong, and since 1999 has taught there two or three times a year. He also taught in Singapore for three or four years in the mid-2000s and in Malaysia since the program began eight or nine years ago. In this study, David was observed teaching in Hong Kong. David has never travelled to Asia other than for work purposes.

David obtained an average CQ score on the CQS for metacognitive CQ, cognitive CQ and motivational CQ, and a low score for behavioural CQ and total CQ.

5.2.8 Alex

Alex was the pilot interviewee and as a result was not initially asked questions in relation to short- and long-term goals and membership of accounting professional associations that were later added to the interview guide. These questions were asked in a follow-up interview. Alex
was therefore included as a participant in stage two of this study, as all questions in the final interview guide were posed to him.

Alex is a male senior lecturer in the ‘45-54 years’ age bracket employed at University 1. After finishing secondary school Alex completed an undergraduate degree in commerce, followed by a Diploma in Education. He then worked as a secondary school teacher for approximately ten years, before lecturing at a teacher training college for ‘a couple of years’. Alex commenced employment as a lecturer in accounting in 1990 at an institution that later merged with University 1. He has a Master of Accountancy and a PhD, with his primary research area being accounting education. Whilst he has presented at conferences, his staff page lists no journal publications. Alex is not a member of an accounting professional association.

Alex’s goals are strongly aligned with teaching, his short-term goal being to ‘ensure students in my classes have a good learning experience’, and long-term to ‘further develop and improve my teaching and the student experience’.

Alex estimates that during his time at University 1 he has made at least 18 teaching trips to Singapore, ten to Hong Kong and five or six to teach in Malaysia. In this study, Alex was observed teaching in Singapore. Alex has holidayed in Malaysia and Hong Kong.

Alex obtained a low CQ score on the CQS for all factors, including total CQ, with the exception of behavioural CQ, for which he obtained an average score.

5.2.9 Reflecting on the profiles of participants

The participants entered accounting academe via quite diverse pathways: two from industry, one from science, one from health, and one from secondary school teaching; three have spent almost their entire professional lives within accounting academia. Whilst they commenced teaching accounting at tertiary level at different points in their professional lives, half of the participants have been doing so for more than 15 years. Only one participant had less than ten years teaching experience. All participants are currently research active, albeit to varying degrees, and all listed accounting education as an area of research.

All participants have travelled extensively throughout Asia, although in the case of one participant the travel had been exclusively for teaching purposes. None of the participants had resided for longer than twelve months in Southeast Asia; two of the participants had lived in England, one for three years and the other for almost 20 years. Five of the participants were
very experienced TNE teaching academics, having taught multiple times in Singapore, Hong Kong and Malaysia. One participant had taught transnationally in Singapore and Malaysia a total of six times, and one participant reported only one previous TNE teaching trip to Singapore. For one participant, the trip during which she participated in this study was her first TNE teaching trip.

The average CQ scores for Australian accounting academics obtained in stage one of this research were compared to the individual CQ scores of participants obtained in stage two and a rating calculated, as outlined in Chapter 3 (refer section 3.3.3). The CQS ratings for each of the participants are summarised in Table 5.2 and ranked in descending order of total CQ rating. As shown in Table 5.2, for total CQ, two participants obtained a rating of ‘high’, five participants obtained a rating of ‘average’ and one participant obtained a rating of ‘low’ when compared to the average scores for Australian academic accountants. This indicates a reasonable range of CQ scores for analysis purposes.

Table 5.2: CQS ratings of participants

<table>
<thead>
<tr>
<th>Participant</th>
<th>Total CQ</th>
<th>Metacognitive CQ</th>
<th>Cognitive CQ</th>
<th>Motivational CQ</th>
<th>Behavioural CQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ann</td>
<td>High</td>
<td>High</td>
<td>High</td>
<td>High</td>
<td>Average</td>
</tr>
<tr>
<td>Philip</td>
<td>High</td>
<td>High</td>
<td>Average</td>
<td>High</td>
<td>High</td>
</tr>
<tr>
<td>Daniel</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
<td>High</td>
</tr>
<tr>
<td>Joan</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
</tr>
<tr>
<td>Rohan</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
</tr>
<tr>
<td>Val</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
</tr>
<tr>
<td>David</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
<td>Low</td>
</tr>
<tr>
<td>Alex</td>
<td>Low</td>
<td>Low</td>
<td>Low</td>
<td>Low</td>
<td>Average</td>
</tr>
</tbody>
</table>

The rating calculated for each participant was used in analysing the data collected from participant interviews and observation of their teaching, along with focus groups conducted with their TNE students in stage two. The following sections include a description of the findings that emerged during data analysis in relation to issues described by participants at an institutional level and the resultant influence on their motivational CQ and cognitive CQ. (Note that the findings relating to the remaining two components of CQ, metacognitive CQ and behavioural CQ, are presented in Chapter 6.)
5.3 The TNE context: At an institutional level

Participants’ comments about the broader environment surrounding TNE teaching fell into four main areas described in the following sections, namely: the level of professional development provided, reward systems for recognising excellence in teaching, student feedback, and the increasing institutional emphasis placed on research. It is important to note that these are the views of the participants in relation to institutional factors prevailing at the time of the interviews, which were conducted between January 2012 and July 2013. Participants were particularly keen to communicate these views and to ensure that the researcher captured the full extent of the issues they described.

5.3.1 Level of professional development

All participants stated that they were not provided with any professional development prior to teaching in a TNE context. Philip, an experienced TNE teaching academic, stated adamantly; ‘I’ve never done one. No, no, no! I’m not aware of any and I’ve never been offered any and I’ve never done any and I’ve been doing this for 25 years’. Val, in relation to professional development offered prior to her first TNE teaching trip six months earlier, stated equally adamantly:

No, absolutely nothing. No again, I have to say, nothing. Kind of thrown in the deep end I was. Nothing was provided. I don’t think that [name of university] is actually putting a lot of effort into preparing staff for their offshore teaching trips. (Val, U1)

When questioned about the availability of online resources covering this area, David stated that he thought there might be some online resources available, but was completely unsure as to the nature of the resources or even where to locate then, as he had not ‘looked at it for years’. All other participants stated that they were not aware of any online resources available to assist them in preparing and developing their TNE teaching.

5.3.2 Reward system for teaching excellence

All participants commented on the fact that there was no reward system in operation to formally recognise excellence in TNE teaching. Furthermore, participants also stated that there are no repercussions for teaching poorly in a TNE environment:

It doesn’t in any way affect whether or not anybody gets any form of extra remuneration or reward or any sort of kudos for doing it well over there. But equally, if you do it poorly there’s no negative impact on that either because
people who have taught poorly in Asia have often usually gone back repeatedly, as long as someone’s available to go. So there has never been a reward for excellence in teaching built into the system. (Philip, U1)

Two of the participants stated that rather than being rewarded for TNE teaching, participating academics were more likely to be indirectly penalised: ‘it…takes away from the time you could probably be doing research’ (Val, U1), and ‘I know that the feedback is always lower in the offshore courses than it is in the onshore courses…I believe that you are disadvantaged in the teaching excellence awards by doing offshore work. It drags down your averages’ (Rohan, U2).

Whilst there are reward systems that recognise excellence in domestic teaching in both universities in this study, these do not encompass teaching in a TNE context. All participants in this study had received awards for domestic teaching excellence.

5.3.3 Student feedback

In addition to the absence of professional development and a reward system for excellence in TNE teaching, all participants commented on either the total absence or meaninglessness of formal student feedback processes regarding TNE teaching visits. Only one participant from University 1 had received any feedback in the form of student evaluations from recent TNE teaching trips. Two participants from University 1 had received feedback on their TNE teaching in the past, but that was many years ago; the remainder had never received feedback in any form. Even though the participants from University 1 were under the impression that formal TNE student evaluations were carried out, they had not seen them, nor did they know where they went within the university system. Val, about to undertake her second TNE teaching visit, made the following comment regarding the formal student evaluations that she believed were carried out on her first TNE teaching visit:

I was not advised what my evaluations were and nobody discussed them with me. For all I know the students hated me…So I am only assuming that it was adequate but I have no idea of the formal outcomes of the evaluations, yet I am told that they would have been conducted.

Val felt that it would have been useful, in preparing for only her second TNE visit, to incorporate feedback received from her first visit.

All participants from University 1 questioned the validity of the evaluations, citing several reasons. Firstly, they believed the evaluations were carried out too long after the teaching visit was completed and consequently students had difficulty in recollecting not only who had
taught them but the effectiveness of the teaching. Secondly, the only participant from University 1 to have received a recent student evaluation after teaching transnationally felt that TNE students were reluctant to make any negative comments in their evaluations: ‘there's a very big cultural difference, offshore students are much, much more respectful of the academic position’ (Daniel, U1). Thirdly, participants referred to the same flaws that they believed existed in domestic student evaluations (for example, degree of difficulty with the material, nature of the assessment and the large quantity of evaluations students are required to complete) as primarily influencing the students’ ratings rather than the quality of the teaching per se. Philip, for example, made the following comment:

So you’ve got the same problems you’ve got down here with the response rates and the people who tend to respond are the ones that want to complain about everything, and the ones that are happy don’t even bother filling it out. So it’s an inherently weak evaluation methodology in my opinion, but then that’s well-known.

Formal student evaluations were not carried out during any of the observation sessions for participants from University 1.

Both participants from University 2 stated that they had received regular formal feedback from TNE teaching trips, and indeed the researcher observed formal student evaluations being carried out during the final class of their TNE visit. An independent staff member conducted the evaluations, during which time the visiting academic was required to leave the room. Similar to their counterparts from University 1, both participants from University 2 questioned the validity of their TNE students’ evaluations. They also noted the relative absence of comments in the open-ended question section compared to those received from their domestic students:

If you had a Likert scale, you know a one to five scale, they would probably just go straight down the fours and they don't tend to write any comments. Locally, they're more all over the place, prepared to criticise, prepared to go high and write more comments. (David, U2)

5.3.4 Emphasis on research

All participants referred to the emphasis that their university currently places on research over and above teaching, and in particular TNE teaching: ‘Oh well, they much rather you do research than teach offshore…there is a perception that those that are teaching offshore are not doing their research’ (David, U2). One participant suggested that TNE teaching in particular, had suffered as a result of the increased emphasis placed on research: ‘I guess
that’s an obvious shift over the last couple years…There’s been a shift from a teaching focus to a research focus, and perhaps we’ve let programs like [name of TNE program] down a little bit because of that’ (Joan, U1).

Participants from University 1 explained that in order to be considered for TNE teaching they now needed to be ‘research active’ and were required to submit an expression of interest that outlined, amongst other things, how they intended to undertake research and international academic collaboration whilst teaching transnationally. In fact the trips to teach internationally were officially referred to within the school as ‘academic visits’ rather than ‘teaching visits’ in order to encapsulate the increased diversity of the trips. (Note that whilst this was a requirement in operation at University 1 when the interviews were conducted, it is no longer the case.)

In observing the participants during the interview process it became apparent that there was a large amount of frustration surrounding the reward systems currently in place for academics. Participants became quite emotional and irritated when speaking about their university, and spoke quite vehemently when asked to comment on reward systems. Two of the participants actually apologised for venting their anger, but then immediately continued in the same vein. One participant summed up the university reward system as follows:

No, teaching is very much considered the poor cousin of research in every, every aspect of our academic lives and in fact it's, yes, it's just treated as the poor cousin…Lip service is paid to teaching and learning excellence, resources are not forthcoming, time is not forthcoming, kudos is not forthcoming, emotion is not forthcoming, it's not the non-existent level playing field…Bizarrely if you're not very good at teaching then you are given lots of time to research, and therefore given lots of kudos and promoted. It's really odd, it's very odd, and everybody's aware of that elephant in the room but nobody wants to do anything about it .... (Rohan, U2)

Notwithstanding all participants’ strong disagreement with the emphasis on research prevailing at Australian universities, six mentioned research when questioned about their short-term goals. Participants currently undertaking a PhD stated the attainment of one as an immediate goal, resigning themselves to the fact that advancement within the university system was not possible otherwise. Those that had already obtained their doctorate stated their immediate objective as being to produce quality publications. Only one participant, Daniel, stated his short-term objective as being to improve his teaching. However, Daniel has now subsequently enrolled in a PhD, recognising that ‘performance indicators are now very much
skewed towards research’ and his performance rating was likely to be ‘unsatisfactory’ if he did not do so.

When questioned about their long-term goals, four of the participants mentioned research and one participant mentioned seeking a promotion, which by implication necessitates the attainment of additional research outputs; ‘Basically if you want a promotion then you do publications, so you're better off putting your time into that than improving your teaching and those that worry about their teaching do it for intrinsic reasons in the end’ (David, U2).

Only one participant who had mentioned research as a short-term goal, Ann, did not mention it as a long-term goal, but rather the seeking of a work-life balance. Daniel similarly mentioned a balanced lifestyle, in addition to continued enjoyment of work.

5.3.5 Section summary

According to participants, the broader institutional environment surrounding TNE teaching is not supportive, nor does it reward initiatives undertaken with respect to teaching practice in a TNE context. Professional development and resources are not currently provided to TNE teaching academics, nor had they been provided in the past. Furthermore, participants stated that university reward systems recognising excellence in teaching do not capture TNE teaching. In fact several of the participants stated that they believed TNE teaching negatively impacted university key performance indicators currently in operation. Participants questioned the meaningfulness of feedback received from their TNE students, and indeed only three participants had received recent student evaluations based on their TNE teaching. However, the issue that attracted the largest amount of emotion from participants during the interview process was the perceived current institutional emphasis on research at the expense of teaching. Nonetheless, participants still acknowledged, to varying degrees, that they intended to pursue research projects, either to satisfy key performance indicators or because they were attracted to the development of knowledge. The discussion surrounding these findings is presented in Chapter 7.

5.4 Findings: Stage two (part 1)

The objective of stage two of this study was to answer research question two: how do Australian accounting academics develop, evaluate and modify culturally intelligent teaching practices for use in a TNE environment? In order to achieve this objective, a description of the context of this study, as provided in the preceding section, was a necessary preliminary step.
This enabled the researcher to analyse and make sense of the responses and actions of the participants in the context of the broader institutional environment of TNE teaching.

As described above, participants perceived a lack of support and recognition for TNE teaching at an institutional level. This included the perception of an absence of formal training, an appropriate reward and recognition system for TNE teaching, and meaningful feedback from TNE students. According to participants, the lack of recognition and support for TNE teaching was exacerbated by the more recent shift in institutional emphasis away from teaching and towards research.

As outlined at the beginning of the chapter, the emergent themes arising from the analysis of the data in stage two were considered in two broad categories: beyond the TNE classroom, and within the TNE classroom. Using CQ as the informing theoretical framework, the following sections present the emergent themes in relation to the first broad category: beyond the TNE classroom. Of the four CQ components, motivational CQ and cognitive CQ were relevant to the first broad category and frame the ensuing discussion. The following section, utilising motivational CQ, presents the findings in relation to the motivational factors influencing accounting academics to undertake TNE teaching. The findings, using cognitive CQ, are then presented with respect to the avenues accounting academics pursued to acquire cultural knowledge in order to improve their TNE teaching.

### 5.5 Motivational CQ

Motivational CQ refers to an individual’s level of interest, drive and energy to function and interact effectively in culturally diverse situations, and to persevere through the inevitable challenges and conflicts (Ang and Van Dyne, 2008). It includes extrinsic motivation (the tangible benefits derived from culturally diverse situations that are crucial to the individual’s goals), intrinsic motivation (the intangible benefits derived from culturally diverse situations such as the individual’s level of personal satisfaction and enjoyment) and self-efficacy (a higher level of confidence that assists the individual to be more effective in a cross-cultural encounter) (Ang and Van Dyne, 2008).

#### 5.5.1 Intrinsically motivated

The interviews demonstrate that participants’ motivations for undertaking TNE teaching were primarily intrinsically driven. Two participants from University 1 mentioned that the additional remuneration offered for TNE teaching motivated them in earlier years, but that
was no longer the case. They now considered the level of remuneration inadequate, given the personal and professional challenges of teaching transnationally. University 1 has subsequently revoked additional remuneration for TNE teaching, with TNE teaching hours now being included in the allocation of academics’ total teaching hours. University 2 does not offer additional remuneration for TNE teaching, although it has done so previously. All participants mentioned intrinsic factors such as the personal enjoyment gained from interacting with international students, personal development, the opportunity to travel and gain cultural exposure, and the opportunity to undertake new experiences as principal motivating factors for pursuing TNE teaching.

Five participants stated that their primary motivational reason for undertaking TNE teaching was the enjoyment they received from interacting with the international students and the opportunity to teach them in their own environments. Participants were particularly enthusiastic on this point, as David’s comment shows:

I really enjoy the students. There will be a few really good ones that will switch on…you can get the class moving, and that's a real buzz. It's that feeling that somehow you've crossed the cultural divide and found something that you understand and they understand. You've kind of crossed a cultural divide and connected, and that's a buzz, that's a real buzz when you do that. (David, U2)

In addition to enthusiastically commenting on the enjoyment he derived from interacting with international students, Daniel also stated that he felt this was an essential requirement of the job; ‘Love, love, love the international students. I love the people, love talking, always been like that. I think to really get the most out of lecturing you've got to be like that’ (Daniel, U1).

As a result of the enjoyment she derived from interacting with international students, Joan sought to move beyond basic interaction in the classroom to attempting to understand them on a deeper level. According to Joan, this resulted in benefits not only to herself, but also to the students; ‘I love the students. Especially if I get some smaller classes and get to know them, that’s fun…, you can have a lovely experience…and much more enriching for both sides’ (Joan, U1).

Ann, the only participant who had not previously taught transnationally, listed ongoing personal development as a motivating factor. She felt that the opportunity to develop materials suitable for a TNE environment and then deliver them was a unique experience that would then have a positive flow-on effect to her domestic teaching.
Other participants spoke of the personal benefits of their TNE teaching and the resultant positive impact on their domestic teaching. Participants described personal benefits in two principal areas. Firstly, a greater understanding of the culture of the countries in which they were teaching as a result of experiencing it first-hand. As many domestic students are international students originating from Asia, participants spoke of increased identification with these students as illustrated by the following comment:

At least I can talk about it. Oh, I’ve been here, I’ve been there. You can do a bit more personal talk, because you can sort of say, well I understand a little bit about where you come from. So that’s a favourable outcome, I think, definitely the experience. (Joan, U1)

Secondly, as a result of undertaking transnational teaching participants described an increased understanding of their domestic students, and the previous pedagogies to which they had been exposed. This had caused them to re-evaluate their domestic teaching practices and introduce strategies successfully employed in their TNE teaching. David described this process as follows:

Some of the ways I've taught here [Hong Kong] I've been taken back the other way. I've had to think more about how I teach here because they were culturally different. I've had to think about that and then go yeah that’s worked, and then gone actually, that might improve the response back home. (David, U2)

Similarly, Joan stated: ‘Look, I think I understand my domestic students better…Just by having gone to Malaysia and Singapore and seeing how they’re taught here [Singapore] obviously would help me when they come to Australia to be taught there.’

Interestingly, the two participants who obtained a rating of high motivational CQ on the CQS when compared to the average score obtained for Australian accounting academics (Ann and Philip) spoke of an interest in students beyond the realm of the classroom, and were the only ones to do so. Philip stated that he found them ‘extremely interesting once you get a bit friendly with them’ and Ann stated that she enjoyed hearing ‘all about how they do things and what they like and their clothes and fashions. I love watching the Asian students’. Conversely Alex, the only participant to score a rating of low for motivational CQ, was the only person to acknowledge that while he attempts to interact with the students he is not confident in his ability to do so successfully, nor is it a key motivating factor for him undertaking TNE trips:

I see that as a real bonus if you can achieve it, that is terrific but it's not always achievable. It's good to be able to talk to the students and have a bit of a chat to
them, but I see that as a real bonus. I'm not sure that I ever achieve that in the short space of time, I know people do. Other people have different techniques and personalities and they seem to achieve a higher level of that. So when that occurs I'm fairly pleased with it, but I don't require it as part of the teaching trip. (Alex, U1)

5.5.2 Opportunity to travel

All participants who had previously undertaken TNE trips mentioned travel as a key motivating factor. One participant summed up their motivation for undertaking TNE teaching as being; ‘just the cultural experience of travelling’ (Daniel, U1), and another as ‘one, I like travelling, and two, I really enjoy the students’ (David, U2). Indeed Ann and Rohan, the two participants who had previously resided overseas continuously for more than twelve months, continued to remain excited by the opportunity to travel.

Participants articulated the enjoyment they derived from getting out of the office and travelling somewhere different to teach for a week; ‘it is nice to be able to go somewhere different, teach different students and just have a week out of [name of home city]’ (Val, U1). Several participants also valued the opportunity to take annual leave and be able to stay on and relax or undertake further travel after their teaching commitments were completed; ‘if I can add on something cultural and a bit of a holiday somewhere, then it’s worthwhile’ (Philip, U1).

Several participants from University 1 particularly enjoyed travelling to Singapore in July when their city was in the depths of winter. They described the enjoyment derived from travelling to a warmer climate and the freedom associated with not having to wear layers of clothing at that time of year; ‘I love the weather, the humidity…It is so nice to get that warmth and feel your body warmed to the bones’ (Ann, U1).

Once again there was a clear distinction in the way those with high motivational CQ and low motivational CQ ratings responded. Philip (high motivational CQ) discussed travel in terms of a full immersion experience: ‘Well I suppose a whole range of things; the trip, the cultural exposure, seeing the culture of another country, traveling, just the sheer pleasure of traveling, shopping, being a bit of a tourist.’ By contrast, Alex (low motivational CQ) discussed travel from quite a different perspective: ‘Oh initially it was just to go overseas, have a look at the place…These days it's the same place so I tend to spend a lot of time in the hotel room.’ Both Philip and Alex are experienced TNE teaching academics, yet Philip is still drawn by the
‘sheer pleasure’ of the cultural experience, while Alex prefers to remain in his hotel room, no longer motivated and eager to experience the cultural opportunities that may lie beyond.

### 5.5.3 Openness to experiences

All participants (with the exception of Alex), overwhelmingly and with passion, described the enjoyment they derived from new experiences. In order to illustrate their answers participants provided examples from their personal lives, such as experimenting with new restaurants rather than returning to tried and tested favourites. They also provided examples from their professional lives, such as rearranging an office rather than leaving it the same year after year, taking on new roles, and changing the courses that they coordinate and teach to prevent their teaching from becoming ‘stale’. Ann enthusiastically described the enjoyment she derives from new experiences:

> I have friends that love routines and it drives me insane. I can’t stand it. I am like we have to do something different; we can’t do the same thing. We can’t go to the same place and have the same thing all the time. It drives me insane, so no, I am totally out for a challenge and for doing things new and doing things differently. Even the teaching and the teaching material, I just can’t cope if it is always the same and just tweaking the same thing. That is not fun! (Ann, U1)

Teaching in a TNE context, according to the participants, provided a rich opportunity for a new teaching experience, which they embraced. Daniel described TNE teaching as follows:

> ‘One of the reasons why I like the job as much as I do is because it's dynamic and it is changing the whole time, it's not the same old, same old.’

Participants commented that teaching in a TNE context allowed them to challenge and extend their teaching practices. Val described the process she undertakes as follows:

> Yes, I do like trying something new. It was interesting to see the different teaching environment...the different building, the different classroom set-up, meeting the local lecturers and thinking about how I will change the way I teach there [Singapore]. I like trying different things and it [TNE teaching] is something a bit different.

However Rohan, mindful of the increasing institutional emphasis on research outputs and the now mandatory requirement to complete his PhD, moderates the time and effort he spends on constructing his TNE teaching materials:

> I'm getting a bit selfish. I like to think I've never been selfish in teaching and learning but I'm beginning to go, look I just can't do this. I'll be frank; I can see a course improvement here. I can see a way of doing something but it's going
to take me 150 hours for nothing other than my own satisfaction of having done it, and in the past I've always done those things. (Rohan, U2)

Alex, the only participant to obtain a low rating for motivational CQ, found it difficult to articulate his motivation for teaching in a TNE environment and eventually came to the conclusion that it is just a requirement of the job:

Main motivation for going? I must say I'm not sure what motivates me to go…I just think it's part of what we do I must say…I do not believe that I have a mission to spread knowledge about accounting, as it is performed in Australia, in other countries. I am just doing this because I see it as part of my responsibility as a teacher, whether the students are offshore or onshore. I don't feel that I need to do anything special for the offshore students. (Alex, U1)

As a result of the absence of any real motivation for teaching in a TNE environment, Alex is not excited by the experience and does not see the need to extend his teaching practices. In contrast Rohan, in describing his motivating factors, encapsulates the thinking of the majority of the participants:

I enjoy all aspects of teaching offshore; there is not one thing that I don't like. I enjoy the travel, I enjoy getting out of the routine environment, I enjoy the teaching, I enjoy the interaction with the students, I enjoy being in the place. There is not, I can hardly find a negative thing to say about it. I'd do it six months of the year if I could. (Rohan, U2)

5.5.4 Self-efficacy

Participants’ self-efficacy or confidence with respect to teaching in a TNE context is an important aspect of their motivational CQ. Participants who had previously undertaken TNE trips were asked to comment on their level of confidence with respect to TNE teaching and rate it as ‘high’ (very confident), ‘medium’ (quite confident) or ‘low’ (not very confident). All participants, with the exception of Joan, rated themselves as ‘high’. Val, who was about to make her second TNE visit, stated:

I guess I was little bit apprehensive the first time because I have not been to [name of partner institution] so I was apprehensive about how I would I go there, finding the classrooms, where I would get something to eat for lunch, just those sorts of basic things. But having been there once I am a bit more relaxed about that sort of thing this time. I know where I am going, where the rooms are etcetera and I have met the local lecturers before. So I think I will probably be a bit more relaxed and I feel that I can do that sort of thing. (Val, U1)
Joan (average motivational CQ) rated herself as ‘medium to low’, citing her uncomfortableness with the large classes as the main factor undermining her confidence. Domestically she teaches much smaller classes of 30–40 students and values the group discussions that she initiates in classes of this size. She then went on to say ‘Here you can’t have any of that. It’s a very difficult environment…I guess they’re used to it, but I’m not…they’ve always had the large class sizes, whereas I’ve worked with a different system.’ Joan lacks the confidence to be able to adapt her teaching to the TNE environment, and actually notes this herself later in the interview.

Alex (low motivational CQ) said that he is confident after having done so many TNE visits but thought back to his first TNE trip and said: ‘I wouldn’t have been that confident if I put myself back in that position. I’d be very nervous on the first trip and the second and probably the third too.’ In contrast, Ann (high motivational CQ) who was undertaking her first TNE trip, seemed undaunted by the experience:

No, it is just like anything, when it is the first time, you are always a bit uncertain, but once you get to know what it is like, it is always better…you know, it is really how well prepared you are as well.

Once again, this confidence is quite likely a result of Ann’s extensive previous travels.

5.5.5 Section summary

Participants perceived an absence of institutional support or meaningful extrinsic rewards with respect to TNE teaching; instead, they were motivated entirely by intrinsic factors. The marked differences in responses, particularly between those participants who obtained high and low ratings for motivational CQ on the CQS, are noteworthy.

Whilst most participants conveyed the enjoyment they derived from interacting with their TNE students, the two participants who obtained a high rating for motivational CQ described a deeper interest beyond the educational domain. In contrast, the participant who obtained a low rating for motivational CQ admitted to being unable to successfully interact with TNE students, nor was this person particularly interested in doing so.

Notwithstanding that most participants were experienced TNE teaching academics, they were motivated by the opportunity to travel while teaching in a TNE environment, with one exception. The participant who obtained a low rating for motivational CQ stated that he was no longer motivated by travel, and remained largely in his hotel room when not teaching.
Participants also articulated being motivated by the opportunity for increased personal development and the prospect of experiencing something new and different. Once again, this did not apply to the participant with a low rating for motivational CQ. Most participants rated themselves highly regarding their level of confidence for teaching in a TNE environment.

5.6 Cognitive CQ

Cognitive CQ refers to the knowledge of cultural norms, values, practices and conventions associated with different societies that have been acquired through education and personal experiences (Ang and Van Dyne, 2008). Given the absence of any formal training, participants in this study acquire their knowledge of other cultures via three main avenues: reading, interaction with the local people, non-work related activities and participation in communities of practice. A detailed discussion of each of these follows.

5.6.1 Acquisition of cultural knowledge

5.6.1.1 Reading

Participants mentioned reading different sources to obtain information about the countries in which they were teaching: newspapers, the internet and books. Most participants commented that they read the local newspaper while they were offshore in order to keep abreast of what was happening in the country. In addition, David commented that even when he is in Australia he will always read newspaper articles that relate to the countries in which he teaches. He commented that he finds the Hong Kong newspapers provide a more critical analysis of what is occurring in the countries around them than the Australian newspapers, and as a result finds them a richer source of information on topical issues.

Ann did not comment directly on reading the newspaper in her interview; however, she was the only participant observed to bring a copy of the local newspaper into her TNE class and discuss an article with the students. The students reacted very favourably, and later commented in the focus group that they were somewhat surprised she had bothered to do this. Several students remarked in the focus group that Ann knew more about business practices in Singapore than they did. David commented similarly: ‘actually they're usually not as aware as I am in what's happening in their businesses. I often say “here's an example of one of your companies that’s done that.”’
Both Joan and David mentioned that they occasionally use the internet to read about the country in which they will be teaching, but more frequently when they began TNE teaching than now. Philip had bought and read books on the history of Singapore, particularly its military history, in addition to novels set in Singapore. Alex mentioned that he read as much as he could about Hong Kong when his university’s TNE program commenced there.

Whilst participants referred to reading other sources, local newspapers were the participants’ main source of information on cultural knowledge. Rohan commented that he, and academics as a group, would naturally read the newspaper due to its importance and implications for TNE teaching practice: ‘I mean I couldn't visit somewhere and not take an interest and not read the papers and not be wondering about what's going on, socio, politically, and economically.’ Indeed all participants were observed reading the local newspaper over breakfast on at least one occasion during the observational visit.

5.6.1.2 Interaction with the local people

Most participants mentioned interaction with local people as a source of information. Three participants mentioned taxi drivers as an excellent source of information about national issues, as they were only too willing to relay personal insights and anecdotes given their daily interactions with a large cross-section of the population, including foreign visitors. Alex commented that taxi drivers in Singapore were often retired businessmen who had ‘quite a bit to say about different things. The last one I spoke to had worked for a mining company all around the world and now he’s driving a taxi in Singapore, he’s a Singaporean so he’s come home’. Several participants commented on very enlightening conversations they had had with taxi drivers as a result of their often unique backgrounds and culturally diverse working environment.

Two participants spoke of the personal friendships they have established with locals living in Asia and the deeper cultural knowledge obtained as a result. Ann mentioned staying with her husband’s business associates in Asia, in addition to hosting them in her home in Australia, and stated that ‘I have known Singaporeans and I have known about the Singaporean lifestyle for quite some years.’ Similarly, Philip spoke of the cultural knowledge he has gained as a result of the many friendships he has established with locals, not only in Singapore but throughout Asia, and consequently said ‘I understand the culture in Singapore very well, how it works and the work ethic. I’m pretty familiar with Singapore’. Both participants described
the many friendships, personal interactions and experiences that had yielded rich knowledge of local customs and values.

All participants except Alex found the TNE students an excellent source of information. Participants mentioned that they chat to them during breaks in class and thus ‘you get to know them a bit better and they understand you a bit better and you understand their culture, it’s a much more enjoyable experience and much more enriching for both sides’ (Joan, U1). Rohan said ‘It’s surprising what you can learn from interacting with international students…Obviously you don’t ever stop learning, but particularly with international students.’ Several participants bemoaned the fact that the intensive nature of the teaching visit and the need to cover a large amount of material often afforded little time for interaction with the students. Other participants spoke of students’ initial reluctance to speak to them. However, participants did note that efforts to interact with students were usually well rewarded:

If you make that effort…then you get a good response. I enjoy talking to them because then you learn about their culture and their problems and the little issues that are worrying them, that’s when they open up, basically, and you find out all sorts of information. (Philip, U1)

In contrast Alex, who obtained a low rating for cognitive CQ on the CQS, stated that other than talking to taxi drivers ‘I'm not quite sure I really understand what's going on outside of the university and the hotel room.’

The conversations and interactions with locals that a majority of the participants are describing here extend beyond superficial greetings and pleasantries. Participants acknowledged that interaction is not always easy, and mistakes are often made, but that in itself creates a learning opportunity. For example, Ann described how, in being sensitive to noise in the classroom, she is able to detect the fact that she has made an error, seeks to remedy the situation and then learn from the experience: ‘Even if you get something wrong and you only hear pshh, pshh, pshh and you think, what’s wrong, and you have to sort of draw it out and then you learn.’

5.6.1.3 Non-work related activities

Several participants mentioned the enjoyment they derived from experiencing what the country had to offer in the time available after fulfilling teaching obligations. The activities undertaken were quite varied and reflected the diverse interests of the participants. Philip,
given his enthusiasm for military history, described how he enjoys visiting significant historical sites and museums. In his interview he discussed the history of Singapore in quite intricate detail, stating that his knowledge was largely obtained on teaching visits. Philip also enjoys visiting tourist sites in general, which has further added to his already extensive knowledge of Singapore.

Val described how in order to learn more about the lifestyle of other cultures she preferred to stay in modest accommodation rather than large five-star hotels, travel on public transport rather than in taxis, and visit local shopping centres rather than glitzy designer shopping malls while travelling. According to Val, undertaking activities of this nature provides a much greater insight into how people from other cultures live, what they eat and how they interact. As a result, while on teaching visits in Singapore, she conducted her shopping in the market and smaller outlying shopping centres rather than in the ‘soulless shopping malls’ located on nearby Orchard Road, which (she stated) contain the same stores as those located anywhere in the world.

Several other participants stated that they enjoyed shopping in local markets for similar reasons. Indeed participants were observed shopping, and by necessity bargaining, in the local markets in both Singapore and Hong Kong for gifts for their children. Rohan, a frequent market shopper in Hong Kong, summed up the experience as follows:

I always visit the markets even though we went the other day and we were saying it does become a bit same old, same old after a while, but you know it’s a different experience and I don’t think I’ve ever been here without visiting the markets at least a couple of times. I always enjoy the cultural experience.

Participants were observed relaying their market experiences and the insights gained, often with great merriment, to other colleagues later in the day.

A number of participants mentioned visiting the local restaurants as a source of cultural information and ‘to learn about where I am’. Participants were observed navigating and ordering from menus entirely in Chinese while sitting on little coloured plastic stools roadside at Mong Kok market in Hong Kong. The food that arrived at the table was not quite what the participants had in mind when ordering and could not be exactly identified, yet they elected to ‘give it a whirl’ rather than return it to the kitchen. The meal was later voted by all present to be one of the best meals of the trip and yet only came about because the participants were willing to move beyond familiar confines and learn from the experience. In contrast, Alex
often elected to remain in his air-conditioned hotel room and order room service for dinner rather than navigate the different food and climatic conditions beyond the hotel.

5.6.2 Communities of practice

Given the absence of any formal pre-departure training for TNE teaching at university level and participants being intrinsically motivated to undertake TNE teaching, it is not surprising that they used each other to inform their cultural knowledge and teaching practice. In essence, they operated within communities of practice while offshore. All participants spoke of the value they place on being able to informally discuss proposed strategies, approaches and challenges with other colleagues. As Daniel stated, ‘You know, there's nothing quite like speaking to someone who's gone through the experience of actually being in a [TNE] classroom…What did you do? How did you handle it? How did you get the most out of the students?’

In observing participants during their teaching visit it was noted that these informal discussions tended to occur primarily during shared meals, particularly breakfast, but also during dinner and over drinks after teaching. Participants would agree on a time to meet with other colleagues for breakfast or to journey outside the hotel for other meals. The conversations observed during these occasions were supportive and lively, with often quite personal issues and problems being discussed. As David stated:

> You actually get to know them [other academics] much better up here [offshore] which then builds better relationships back home. Because you actually sit here and you talk because you go out to dinner, you talk about family, you talk about holidays, you talk about work, so you do get to know them better…And you would have seen that at dinner last night when we were talking about lots of different stuff, so that's really good. (David, U2)

These informal discussions, according to participants, produced deeper relationships with other colleagues and were a valuable source of information about TNE teaching practices. Indeed, Daniel summed up the significance of breakfast for the quality of teaching in a TNE environment as follows:

> [Name of TNE partner university] get a lot of benefits from the breakfast scenario in terms of comparing notes with other lecturers and the dynamics. I learnt a lot about what's going on, how to approach things and what to do from the other lecturers because it's a melting pot within this breakfast environment. If you went to a hotel that had no breakfast, [name of TNE partner university] would lose a lot of the quality that's provided to them, a hell of a lot, and at a real cost to them. (Daniel, U1)
Participants shared taxis for travel between the hotel and the university with other colleagues where possible and informal discussions regarding teaching practices were observed to occur quite spontaneously amongst them for much of this time, but particularly on the return journey after the first class. During this time, all participants reflected on the dynamics and challenges just encountered and used colleagues as both resources and sounding boards for new ideas and strategies. Some participants were observed venting their frustration regarding what they regarded as their inability to create a satisfactory learning environment within the transnational classroom. It was interesting how colleagues not only empathised by recalling anecdotes of similar struggles and challenges, but went on to offer advice and helpful suggestions as to how the situation could be rectified.

Well sometimes we'll talk about, like you know tonight, [name of colleague] and I, in the taxi and then at dinner afterwards, one of the things usually is “how's your class?” You know it's one of the obvious things to ask isn't it, particularly after the first night and that's where you then start to wheedle out what does and doesn't work. (David, U2)

Other colleagues present during the shared meals and in the taxi, whilst from the same domestic university, were not always from the accounting school. In discussions they frequently offered new insights from a cross-disciplinary perspective. This was also referred to in the interviews by several participants, for example: ‘I’ve had many meals with the people that I’ve known from, particularly Economics, over at Newton Circus and learnt a lot from them’ (Philip, U1), and ‘I did get to meet some of the people in the other schools when we went out to dinner and for drinks. It was nice to get to know them and hear what they do’ (Joan, U1).

The researcher was interested to note that several experienced TNE teaching academics spoke of taking it upon themselves to assist less experienced colleagues, knowing that they had not received any formal training prior to departure. Alex, in the following comment, described how he does this:

It's done quite informally. If people haven't gone before, we try to get them together or talk to them and say this is what's to be expected...So you pick up the ropes that way, because there is no formal training at all.

During the researcher’s observational visit with Alex, there were no other academics undertaking their first TNE teaching trip. Therefore, it was not possible to observe the manner in which Alex actually executed the mentoring role he described. Ann, who was about to
undertake her first trip, confirmed the use of colleagues as the prime source of information in her pre-observation interview: ‘I have just asked everyone, what do we do there?’

Indeed, informal discussions were observed to occur between participants and colleagues any time they were together during the teaching visit. In addition to during meals and in taxis, these informal discussions occurred quite spontaneously anytime colleagues were socialising, such as while shopping, out walking or visiting places of interest. However, several participants did mention that the extent to which they socialise with other colleagues does depend to some extent on the preferences of other visiting academics, as some prefer to remain in their hotel room, and whether a family member is also travelling with them.

Ann and Philip, who both rated highly for cognitive CQ, incorporated their local teaching counterparts as part of their communities of practice, seeking their assistance and feedback in contextualising the TNE teaching materials. Ann also incorporated a local accounting practitioner in her community of practice and was observed to spend several hours with him, collaboratively working on the teaching materials to make them more contextually relevant for her Singaporean students. In addition, she socialised with her local teaching counterpart by having dinner with her – the only participant observed to do so.

5.6.3 Section summary

The activities the participants described undertaking to garner cultural knowledge fell into two distinct categories. The first, reading, is a passive activity and can be undertaken without leaving home. The second category, comprising interacting with local people and undertaking other non-work activities, requires effort, active participation and is location specific. Participants admitted that when they moved beyond the confines of their normal day-to-day life they often made errors, but always referred to these experiences as rich cultural learning exercises. It was in relation to this second category that marked differences were noted between the responses of the participant who obtained a low rating for cognitive CQ and those of the other participants.

Furthermore, participants portrayed the existence of – and indeed were observed to be operating in – a supportive and resourceful community of academics offshore with a unique camaraderie not observed to exist to the same extent onshore. It was through these informal avenues that participants honed their cultural knowledge, skills and teaching practices for use in a TNE environment, given the absence of formal training in this area.
The focus now turns to how, if at all, cultural knowledge influences the teaching practices of the participants in a TNE environment.

5.7 Influence of cultural knowledge on TNE teaching

Four of the participants spoke quite passionately about the influence of cultural knowledge (cognitive CQ) on their TNE teaching practices. They cited ‘student understanding’ as a primary outcome of cultural knowledge from which other outcomes followed, such as managing better within the classroom and/or adapting teaching practices and content appropriately. Joan described this linkage as; ‘the more you know, the more you understand and the better off you are, I think, just because you can understand maybe what engages and what interests the students.’ Philip described the same process as follows:

I think if you understand the dynamics of the country with respect to a little bit about its history, its current culture and politics, that impacts on your teaching. You know where the students are coming from, their motivations…the stresses they’re under…and if you’re aware of that, that impacts on how you teach them. (Philip, U1)

Philip gave very detailed examples of the way in which he adapts his teaching materials to accommodate the different culture of Singapore:

The teaching materials have a set of facts which emphasise a particular part of the culture of the country, and you often need to explain that in order for them to understand…[for example] dealing with long service leave… because there’s no long service leave in China or Hong Kong or Singapore. And so what you’ve got to do is you’ve got to explain to them what long service leave is and how the culture in Australia allows for long service leave. (Philip, U1)

Other specific examples that Philip referred to that require adaptation for students in Singapore include the Medicare levy and the treatment of proceeds from gambling. He summed up his response by saying ‘There are aspects…that bring up cultural issues because you’re dealing with practical economic issues and factual issues, which bring out cultural differences. It’s not just debits and credits, you see what I mean?’

David, Daniel and Val mentioned the practical implications that knowledge of a country would have in the classroom. These related to the development of teaching materials and examples and issues that could be knowledgeably discussed in the classroom. David mentioned that he hoped this earned him the students’ respect. Similarly, Daniel stated:

I think it would have an effect in the classroom to some degree, because what it does is show a respect for them. They like the fact that a lecturer has taken
the time to understand their country a bit more…and that kind of makes them feel good and they're more inclined to feel like I can talk to him, he likes us. (Daniel, U1)

David also mentioned an intrinsic personal outcome: ‘I feel personally it’s interesting because you know the place, it's interesting.’ It wasn’t just the students that he hoped were benefiting; he felt he was also benefiting personally.

Alex, whilst agreeing that cultural knowledge would assist in greater student understanding, commented that it was not always possible due to the tight scheduling of TNE teaching trips and the institutional pressure to engage in research. He further explained that the trips were structured slightly differently in the early days with a day’s rest between teaching days, which allowed for greater opportunity to experience different cultural aspects of the country while undertaking TNE teaching.

I think it is important to acquire the knowledge about the country…Initially you were there for so long, you know a week…and we weren't doing research then! So people had plenty of time on their hands so you got engaged in the place that way, but these days there isn’t the time. I mean when Hong Kong [TNE program] started up I read a lot about it as much as I could given that I was going to be [name of role], I thought that was appropriate. (Alex, U1)

Two of the participants were a little hesitant in their responses. Rohan was unsure as to the manner in which his cultural knowledge had influenced his TNE teaching, stating; ‘Look I'd be struggling to say it does…Sounds like a good idea, but I can't think of an example where I could say yes I've done that and this is how.’ Ann was also unsure, but the interview with Ann was conducted immediately prior to her first TNE teaching trip. As a result her interview transcript is peppered with phases such as ‘I think’, conveying her uncertainty regarding the forthcoming trip. The word ‘think’ is the fourth most frequent word in her transcript, occurring 58 times, seven of which occur with this issue. In contrast, when describing her background, a lengthy section of 1,378 words, Ann used the word ‘think’ once. When considering the influence of cultural knowledge on their TNE teaching practices, other participants used the word ‘think’ four times (Joan and Val), three times (Philip and Alex), once (Daniel and Rohan), and not at all (David).

In summary, most participants articulated the direct and positive influences they perceived increased cultural knowledge had on their TNE teaching practices. These included increased understanding of, and respect from, TNE students, the ability to prepare appropriately contextualised teaching materials, and increased functionality within the TNE classroom. Two
of the participants were not quite as enthusiastic as the others in this regard, one of whom had not previously taught in a TNE environment and consequently was somewhat hesitant throughout the entire interview.

5.8 Chapter summary

The beginning of this chapter portrayed the demographic and professional backgrounds of the eight participants, including their TNE teaching experience and professional aspirations. Whilst the participants have quite diverse professional backgrounds, most have considerable teaching experience and are research active, whether it be for compliance or aspirational purposes. The CQS ratings of participants (compared to the averages for Australian accounting academics presented in Chapter 4) were also tabled. These revealed a range of ratings across each of the four components of CQ, and total CQ.

In answering research question two regarding how, if at all, Australian accounting academics develop, evaluate and modify culturally intelligent teaching practices for use in a TNE environment this chapter presented macro-level findings. The broader institutional environment of TNE teaching was the contextual setting for this chapter. According to participants, the institutional environment is characterised by a lack of support and formal training, together with a reward system heavily weighted towards research.

Notwithstanding the absence of both institutional support and significant extrinsic rewards for TNE teaching, the dominant finding in relation to motivational CQ was that participants were motivated exclusively by intrinsic factors. These intrinsic factors included the opportunity to interact with international students, travel, increased personal development and the prospect of experiencing something new and different. Significant differences were noted in the responses from participants with high and low levels of motivational CQ; participants with high levels spoke of an interest in international students that extended beyond the classroom and a continual excitement regarding the opportunity to travel, which involved a deeper immersion experience.

In response to the absence of formal training at the institutional level, and participants’ level of intrinsic motivation, a supportive and collegial community of academics emerged. They informally share their TNE teaching practices and resources. Information is shared and relationships built primarily during shared meals and activities, to a degree that (according to participants) is not replicated in a domestic environment.
All participants increase their cultural knowledge (cognitive CQ) through reading newspapers, online information and books. However, the participants with higher levels of cognitive CQ also gained their cultural knowledge through first-hand experience, such as through interaction with the local people and experiencing cultural facets beyond the protective bubble of the hotel room. Most participants believed their cultural knowledge, or cognitive CQ, assisted them in the classroom and cited positive outcomes of increased understanding and gaining the respect of their TNE students, in addition to increased ability to prepare more appropriately contextualised teaching materials.

This chapter is the first of two chapters presenting findings in relation to research question two. Discussion of these findings is presented in Chapter 7. The following chapter, Chapter 6, presents the findings within the TNE classroom and their influence on metacognitive CQ and behavioural CQ.
Chapter 6: Stage two: Within the TNE classroom

Chapter 5 presented the findings beyond the TNE classroom and their influence on motivational CQ and cognitive CQ. This chapter presents the findings within the TNE classroom and their influence on metacognitive CQ and behavioural CQ. The chapter commences with a description of the TNE classroom setting, as portrayed by the participants and their students, to provide contextual background. Strategies formulated by the participants for use in TNE classrooms in response to this background are then described, along with their execution and evaluation (metacognitive CQ). Finally, a description of behavioural modifications the participants made while teaching within the TNE classroom (behavioural CQ) is provided. The narrative in this chapter encapsulates data collected from interviews with the participants, focus groups with their TNE students, and observation sessions within the participants’ TNE and domestic classrooms.

6.1 The TNE context: At a classroom level

Participants, in discussing their strategies for teaching in a TNE environment, highlighted differences between the TNE classroom environment and the domestic classroom environment. First, they mentioned the heightened intensity of the TNE delivery mode. Secondly, they described the combined lecture/tutorial class structure and larger TNE class sizes, particularly in final-year classes. Finally, participants discussed TNE students’ unwillingness to answer questions in front of the class, and general passiveness within the classroom due to cultural influences and previous instructional methods of delivery. Whilst participants noted that some of their domestic students displayed these characteristics, they were viewed as being far more pronounced amongst TNE students.

6.1.1 Intensive delivery mode

The TNE delivery mode Universities 1 and 2 employ involves academics from the Australian university travelling to another country to teach at a partner institution for short and intensive periods of time, a mode generally referred to as fly-in fly-out (Lynch, 2013). However, while both universities employed the fly-in fly-out model, the details of operation differed. Alex described University 1’s model as follows.
The major model with [name of partner institution] is that academics will teach the first 25% of the course and the local lecturers will complete the other part of the teaching. We're responsible for the assignment setting, and most of the assessment and moderation, but in particular, the exams are marked and moderated by us. (Alex, U1)

Rohan described how University 2 employed this model:

We teach in a mode which is online teaching with [name of partner institution] and two visits. One usually is a front end visit for orientation and teaching through the first few topics of the course. The second visit is an exam revision session towards the end of the course. That's augmented by three or four tutorial sessions with a local tutor, so about every three weeks. Other than that it's a sort of blended course between online, distance and face to face. (Rohan, U2)

For University 1, the TNE teaching visit was comprised of classes of three hours duration on three consecutive evenings; a total of nine hours teaching per visit. For University 2, the TNE teaching visit was the revision session conducted at the end of the semester and comprised classes of two and a half hours duration on four consecutive evenings; a total of ten hours teaching per visit. For practical reasons, it was not possible to also observe the orientation teaching visit conducted by participants from University 2 at the commencement of the semester.

Participants claimed that the intensity of the delivery mode constrained what they were able to achieve in the classroom. For example, Philip stated:

From a pure teaching point of view, I'd much prefer to teach the domestic students because you actually get to know them because you have them for a whole semester. Offshore you can't, it's just a mechanical exercise. There are the problems of physically covering the material and getting through it in that short space of time. You can't help that, that's just the design of the model. (Philip, U1)

For both universities, due to the fact that classes were held on consecutive evenings and most students work during the day, it was not possible to prescribe additional readings or exercises between classes. As a result, a greater amount of teaching material was required to be covered in each class, limiting the amount of interaction with students. Ann, at the conclusion of her first TNE teaching visit, stated that she was surprised that the intensive nature of delivery had such a significant impact on the pace of teaching. She also admitted to naively being ‘a bit ambitious because I thought I might get through more than I actually did.’
All participants who had previously undertaken TNE teaching described the physical and mental exhaustion brought about by the intensive mode of delivery and teaching evening classes, coupled with jetlag. Indeed, all participants observed in this research taught classes commencing at 7pm. Joan described the exhaustion as follows:

I find the travel can be sort of tiring, getting used to the time zone differences. Because we’re very tightly budgeted we come in one day, we teach the next day. We teach for three evenings, which I think is, in Australia time, it’s what, 10pm to 1am? I’m not sure you can give it your best go and it’s a challenge. (Joan, U1)

Similarly, Daniel described how the intensive mode and the exhaustion impacts his teaching and the students:

You're exhausted and it does impact you. You don’t even get a chance to come up for air because you have to get through so much...I'm not as motivated at night. I'm just tired, it impacts me. I think to some degree the students are tired and exhausted too, it's both camps. When I'm tired, possibly my explanations are not as good, well they're not. I don't think they are as succinct as during the day, I mean I'm happy to acknowledge that. (Daniel, U1)

Participants stated that, when formulating their teaching strategies, they needed to be cognisant of the fact that students are attending consecutive classes commencing at 7pm after a full day’s work. David stated:

They come in after work, you will see some of them fall asleep almost and they're eating something for tea and they're tired. They've been at work all day and they don't get to know each other very much, it's quite different to the domestic environment and you need to take that into account.

In undertaking her first TNE teaching trip earlier in the year, Val was particularly struck by this:

It is quite intensive and that was something I had not factored into my teaching. I need to make an allowance for that this time because towards the end of the week the students are getting quite tired and so was I.

Ann also noted this at the completion of her first TNE teaching trip: ‘Because they are working and they were a little bit more tired you have to make allowances for that.’

Students in the focus groups were critical of visiting academics who did not take account of the intensive mode of delivery in formulating their teaching strategies and expectations, as evidenced by the following comment:
So we had three days with another visiting lecturer and then we had two days plus today with him [Alex] in this course. It's a bit taxing and we're supposed to send him the articles after we go back but then we have to work the next day. Some of us are working all day so it's a bit impossible because we had fourteen, fifteen-hour days in a week like this, or more than that actually. We're tired and it's just impossible! If he gives us something today and we can submit by Monday or over the weekend, we are more likely to submit something to him. Instead he said today is the cut-off. I'm like I want to take a break after this lecture. (Student, FG: Alex, U1)

Indeed, both the participants and the students were observed to be visibly struggling to maintain concentration towards the end of each class, and even more so during the final class of the TNE visit. Several participants were observed to finish classes earlier than the scheduled time, telling the students they were holding over topics planned until the next class as a result of recognising that students were exhausted and beyond comprehending any further new material. Thus it was the combination of the intensive mode of delivery, together with the resultant exhaustion for both visiting academics and their TNE students, which (according to participants) significantly reduced not only the quantity but the quality of their TNE teaching.

6.1.2 TNE class structure and size

Both universities use a combined lecture/tutorial class structure in a TNE environment. This differs from the delivery mode for both universities domestically, particularly in the first- and second-year undergraduate courses, which consist of separate lectures and tutorials. As a consequence of the alternative delivery mode employed in the TNE environment, participants spoke of difficulties in adjusting their teaching, as evidenced by the following comment:

I mean you're given a three-hour class and running combined lectures and tutes, and that is very foreign. How do you structure your three hours? And you've got this lecture theatre which is fairly full; that's a challenge. We don't run our classes like that here [domestically], so it is a very different model. It means you have to adjust to that because we run the separate lecture/tute model domestically. (Alex, U1)

In addition to the different class format prevailing in a TNE environment, class sizes can differ significantly to those common domestically. Classes in a TNE environment are frequently large, often containing 300 students. Whilst lectures in a domestic environment for first- and second-year accounting courses for both universities can contain a similar number of students, domestic tutorials are much smaller, typically containing approximately 30 students. Domestic classes for final-year courses can be of a similar length, that is three hours, but they are usually limited to approximately 40 students.
Participants who discussed the larger class sizes present in TNE classrooms tended to be those who taught final-year courses domestically and as a consequence were more accustomed to working with smaller class sizes. For them, the TNE environment required a complete recalibration of their teaching practices and the way in which they managed and operated within the classroom. Joan and Alex, who both taught smaller final-year courses domestically, were quite candid in describing the extent to which they struggle in this regard. Joan stated; ‘I just find the large class sizes probably one of the hardest things, the fact that we can’t…break down into smaller groups and have a bit of a one on one chat with the students, that’s a real challenge’. Alex described a similar struggle:

You might have two hundred and fifty people upwards there [Singapore]…and that is very foreign…you have to do something within the class to manage that…So those big classes, you never really get to know the students at all, there is very little interaction with the students for that very reason and that is quite different to here [Australia]. (Alex, U1)

Indeed, Alex’s students detected his lack of familiarity with large classes and commented as such in the focus group: ‘We feel that maybe he holds a smaller class in Australia, but I'm not sure why but we find him a bit soft [soft-spoken].’ From Alex’s inability to project his voice in the larger classroom, students deduced that he usually worked with smaller classes.

Participants who lectured in first- and second-year courses domestically were more familiar with managing larger cohorts of students within a lecture environment, and therefore did not appear so overawed by this issue when teaching transnationally. Nonetheless, they acknowledged and discussed the difficulties associated with managing the larger class sizes and the resultant requirement to adjust teaching strategies and practices in a TNE environment. Ann, for example, stated:

I was told that the numbers are too big and that they don’t have computer rooms that size, so I thought it must be a big class that I am teaching into. So that will mean perhaps adapting a little bit for the class size, so I’ll think about how I will do that. (Ann, U1)

In summary, all participants commented on the adjustments to their TNE teaching strategies and practices required by the combined lecture/tutorial class structure and the larger class sizes. The activities that would normally be undertaken in a smaller tutorial environment, as described by Ann above, required the largest adjustment. The participants who taught smaller final year courses domestically described struggling with these issues to the greatest extent.
The adjustments to strategies and teaching practices in a TNE classroom described by participants form part of metacognitive CQ and is presented in section 6.3.1.

### 6.1.3 TNE students

Notwithstanding the large number of international students present in the domestic classrooms at both universities used in this study, all participants who had previously taught transnationally described differences with respect to TNE students. The single difference noted by all participants was TNE students’ unwillingness to answer questions during class. Joan attributed this reluctance to Asian societies being collectivist, and as a result the students ‘tend not to like to stand out from the crowd. They’re very unwilling to answer questions, they’re afraid of ridicule and that sort of thing. So that’s a difference to our students in [name of Australian capital city].’

The students offered insights into why they were reluctant to answer questions in class, stating that it was indeed primarily due to cultural reasons.

> I guess the norm for us is we don’t really answer because we also don’t open up as well as Australians...In general I guess our culture is we don’t open up so quickly to strangers. (Student, FG: Joan, U1)

> It's just our nature, but it's interesting, I will answer in my mind. I think that's the culture of Singaporeans. (Student, FG: Daniel, U1)

It is not that students do not know the answer – often, by their own admissions, they do – but rather they choose not to answer because they view the visiting academic as a stranger, someone with whom they are yet to establish a rapport. The students in the focus groups in Hong Kong, in addition to being extremely hesitant to answer the researcher’s questions, were even more adamant than their Singaporean counterparts regarding not answering questions in class for cultural reasons.

> I think he [David] expect too much people give him response. But student in Hong Kong doesn't like to make response. (Student, FG: David, U2)

> I just think he [David] is wasting time because people won't give him response. This is Hong Kong way. (Student, FG: David, U2)

> Culture in Hong Kong don't allow you to answer question in the class. It's the Hong Kong student style. (Student, FG: Rohan, U2)

Students further explained that answering questions in class, and interactive learning in general, were not pedagogical practices with which they were familiar. The secondary school
and polytechnic educational environments that preceded their university education tended to be didactic with minimal student interaction, as these students explained:

Being afraid to answer questions is one thing, but I think basically in our Singapore context most of us will just be quiet because we are used to whatever the lecturer says goes. We understand the answer the lecturer will provide us with will be the correct answer, and so we just wait for that one. (Student, FG: Ann, U1)

If I don’t know the answer then probably I won’t answer or attempt it. In our context we are not really like in a cultural environment where we are expected to consistently be participative like, interactive learning isn’t something that is there before we come to university. It is a very different education system, so participation is not very developed. (Student, FG: Ann, U1)

I don’t know how it’s like in Australia, but in Singapore we’re all very spoon-fed...But in university the visiting lecturers do tell us it’s more like you have to be an independent learner. I feel like Singaporeans need a lot of help and guidance and we are quite dependent on our lecturers to tell us the answers. (Student, FG: Philip, U1)

Should students not know an answer, their experience of instructional delivery methods means they will simply wait to be given it, rather than think through the issue themselves. It should be noted that Ann and Philip’s students were not first-year students and therefore had experienced visiting academics previously, yet were still uncomfortable about answering questions during class.

In summary, there was a disconnect between the expectations of the visiting academics regarding both their own role and the role of the students in the classroom, and the expectations of the students regarding those same roles. Visiting academics tended to enter the TNE classroom with the expectation of engaging the students in a two-way dialogue, which was frequently returned with complete silence. This led to frustration, as expressed to the researcher, for both the visiting academics in the interviews and students in the focus groups. Students, regardless of year level, openly discussed feeling uncomfortable and ill-equipped to deal with the expectations of the visiting academics in this regard. Students in the final-year courses, while being more familiar with the pedagogical practices of the visiting academics, were still reluctant to embrace them.

6.1.4 Section summary

Participants described a classroom setting in the TNE environment very different to that with which they were familiar domestically, particularly those who taught final-year classes. As a
result of the intensive mode of delivery and combined lecture/tutorial format, and larger class sizes, substantial adjustments in teaching practices were required. Furthermore, substantial adjustments in teaching philosophies were needed as a result of differences in the nature and expectations of TNE students due to their cultural and educational backgrounds. Philip summed up the TNE teaching environment as follows:

You have to adapt to the different cultures over there in the sense that the students are not as proactive and not as interactive as the students here. Their response to questions and the way they interact with staff is quite different....Their culture is that you are God, you just give me...a model answer and I’ll regurgitate the model answer in the exam. And if they’re asked a question, no one wants to answer because they don’t want to lose face....that’s their culture...If you’re running a class where you want them to interact and they don’t for cultural reasons, that is a challenge and you have to work around that. (Philip, U1)

It is against this quite challenging backdrop that participants are required to formulate their teaching strategies for the TNE environment, which is the metacognitive component of CQ.

6.2 Findings: Stage two (part 2)

The objective of stage two of this study was to answer research question two: how do Australian accounting academics develop, evaluate and modify culturally intelligent teaching practices for use in a TNE environment? To achieve this objective, a description of the context of this study was a necessary preliminary step. A description of the TNE context at a micro level, the TNE classroom, was provided in the preceding section. This enabled the researcher to analyse and make sense of the responses and actions of the participants in the context of the TNE classroom environment.

As described above, participants articulated the need to adjust their teaching strategies and behaviour to the intensive mode of delivery that characterised the TNE environment. In addition, participants noted significant differences in the characteristics of the TNE students themselves. Accordingly, strategies and delivery approaches effective in the domestic environment did not automatically translate to a TNE environment.

As outlined at the beginning of the chapter, the emergent themes arising from the analysis of the data in stage two were considered in two broad categories: beyond the TNE classroom, and within the TNE classroom. Using CQ as the informing theoretical framework, the following sections present the emergent themes in relation to the second broad category: within the TNE classroom. Of the four CQ components, metacognitive CQ and behavioural
CQ were relevant to the second broad category and frame the ensuing discussion. The following section, on metacognitive CQ, presents the findings in relation to strategies planned for use in a TNE classroom, along with an evaluation of their effectiveness, both during and at the conclusion of the class. The findings, using behavioural CQ, are then presented with respect to the behavioural modifications participants made while engaging in TNE teaching.

6.3 Metacognitive CQ

Metacognitive CQ involves analysing one’s own thought processes and using cultural knowledge to understand and solve problems when faced with a different cultural situation; it involves planning, awareness and checking processes. Planning involves taking the time to put together a culturally appropriate strategy in advance of a cross-cultural encounter such as, for example, how to approach people and choosing appropriate topics of conversation. Awareness involves drawing on ‘cultural thinking and knowledge of self and others in real-time’ (Van Dyne et al., 2012, p.299) and making sense of the cross-cultural situation as it is occurring. Checking involves reflecting on the strategy, and adapting and revising when experiences do not match expectations (Ang and Van Dyne, 2008). A detailed discussion of the findings in relation to each of these three sub-components of metacognitive CQ follows.

6.3.1 Planning

The first category of metacognitive CQ, planning, involves devising culturally appropriate strategies in advance of a cross-cultural encounter. The unique characteristics of the TNE environment, together with its primary differences to the domestic environment outlined earlier, were the impetus for participants formulating specific strategies. The strategies participants devised for use in a TNE environment fell into three broad groups: the use of small groups for activities or discussion within the larger classroom environment, the use of humour to relax and engage students, and the contextualisation of teaching materials. A description of these broad strategies follows.

6.3.1.1 Use of small groups

The strategy most (six) participants mentioned was breaking the large number of students in the combined lecture/tutorial class into small groups to facilitate discussion. Three participants had been using this strategy for two or three years. Participants explained that while students were undertaking activities in small groups, they were able to move around the classroom and mingle with the students. According to the participants, this simple strategy
facilitated the much-desired interaction with students that they lamented was otherwise absent from the TNE environment. This strategy also enabled the participants to obtain vital feedback on students’ level of understanding and thus inform subsequent teaching. Furthermore, the interaction with students gave participants unique insight into their cultural background, thus extending their cognitive CQ as discussed in Chapter 5. The participants also stated that, due to the exhaustion experienced as a result of the intensive mode of delivery, allocating activities to be undertaken in small groups had the very practical outcome of allowing them a break from continuously talking for the entire class. David mentioned that initially students did not quite know how to respond, but after the first day most understood the process and relaxed. He mentioned how, due to the success of this strategy in a TNE environment, he had introduced it domestically, with good results.

Two of the participants, Ann and Joan, talked about trying this strategy for the first time during the researcher’s observational visit. Ann, who obtained a high metacognitive CQ rating on the CQS, had not taught in a TNE environment previously. Ann had independently devised a strategy that experienced TNE academics found to be successful. Both Ann and Joan, at the conclusion of their TNE teaching visits, stated in their post-observation interviews that whilst they were happy with the introduction of small group discussions in their TNE classes, they could see opportunities for further refinement of this strategy in future visits.

Students’ reactions in the focus groups to the use of small groups for discussion and interactive activities differed according to their year level. Val’s students, in their first year at university, stated that they were ‘finding it difficult’ and ‘actually I don’t think most of us are really comfortable with it’ (Students, FG: Val, U1). Another student elaborated as follows:

I think she [Val] expects a lot more interaction between us, like she expects us to participate in discussion. Like she said in the first lesson she wants it to be a two-way thing whereby we discuss issues rather than just her telling us everything. That is a style we are not used to because in Singapore we are more used to lecturers giving us notes and writing everything on the board and we just study from there. I think this style is a bit different from what we are used to. (Student, FG: Val, U1)

These first-year students spoke of experiencing difficulty and discomfort due to being required to participate in a new educational activity. Final-year students, while still not entirely comfortable with the process, stated that they felt they had adapted to the different learning style, as this student explained:
I guess I am reaching to the point when I am coping hopefully. So probably during the first few semesters I was trying to cope because of the new learning style. As you go on later I guess you get used to the system and probably that is where you pick up certain ways of learning and stuff like that. (Student, FG: Ann, U1)

Whilst the activities took them out of their comfort zone, second-year students articulated the benefits derived from these activities as being to ‘break us out of our shells’ and ‘to help us when we go into the working world because your bosses don’t spoon-feed you with every information for you to do’ (Students, FG: Daniel, U1).

Two of the participants, Philip and Rohan, did not mention employing this strategy. Rohan stated that he does not use small discussion groups in Hong Kong as he finds the students do not like it due to their more reserved nature, and as a result adapts his style to their expectations:

Well I think you need patience and you need some cultural sympathy. I think, and I might be completely wrong here, but I think that the Chinese students quite like being led; they don't like student-centred learning. They're not keen on break-out groups and discussion forums and question-and-answer sessions in the class, they very much like a structured program to follow. They like the teacher to be the teacher, you know the font of all knowledge type stuff, so I am more prescriptive I would say. (Rohan, U2)

In summary, the use of small groups for discussion and interactive purposes was a strategy utilised by most participants to facilitate interaction with students and elicit feedback within the confines of the large classes that characterise the TNE delivery mode. Students, along with the visiting academics, were observed to enjoy a respite during the small-group activities from the intensity in concentration required during the formal lecture component of the class. Whilst TNE students were not necessarily familiar with this more interactive method of learning, particularly those in first-year classes, those in later years could articulate the educational benefits of this strategy and had begun to adapt to it.

6.3.1.2 Use of humour

Three of the participants, Joan, Daniel and David, mentioned using humour to either relax or engage students in a TNE environment if they felt things were getting a little too intense or students were beginning to lose concentration. For example, the researcher observed Daniel, in the final class of his TNE visit, request all the students to stand up and do simple stretching exercises. Students’ initial reaction was one of surprise and uncertainty, but they then relaxed and began laughing as they followed his instructions. Daniel’s students in the focus group
commented favourably on the activity, with several students stating that they thought it was ‘quite funny’ and ‘I liked it actually, it helps us to remember.’ Prior to the introduction of this routine, students were struggling to maintain concentration and the exercises were observed to have the desired effect of refocusing the students in a nonthreatening and entertaining manner. Interestingly, the researcher did not observe Daniel utilise this strategy in his domestic classes when students’ concentration was beginning to wane.

David used humour differently in that he walked around the classroom while the students were working through a problem and made light-hearted remarks to them as he went. The researcher observed that their initial reaction was one of nervous uncertainty, but they began to relax midway through the second evening of teaching. David described the process as follows.

But you kind of try and make it interesting and fun and you just joke about it. When you're working around the groups...you're talking about the stuff, but you're talking about other things and so it becomes a bit more social...After the first day or so they get it, this is where this guy's going, this is kind of entertaining and fun. I can get them doing stuff there. (David, U2)

In addition to relaxing the students, this strategy was also observed to encourage the students to work more effectively.

Both Joan and David employed the use of cartoons and memes at appropriate points within their PowerPoint slides. After showing students a cartoon in the first class David informed students of their purpose, stating: ‘The cartoons are there for a reason. They are brain breaks after a significant point, to give you time to digest and reflect.’ The purpose of these cartoons, apart from relaxing the students through the use of humour, was to reinforce important concepts and allow them to catch up using a completely different medium. In the focus groups, students stated that they enjoyed them.

Although Rohan did not mention the use of humour in his interview as an intended strategy, the researcher certainly observed him utilising it. The style of humour Rohan employed was slapstick and demonstrative. For example, when a student’s phone rang during class Rohan immediately commenced dancing to the musical ringtone. Upon the student answering the phone Rohan stopped dancing, looked incredibly disappointed, and in a very sulky voice said ‘Oooh, I was enjoying that!’ Whilst the Kong Hong students were very reserved in class and did not laugh openly, they did refer to him in the focus group as a ‘funny man’. When questioned by the researcher as to why they didn’t laugh out loud, they told her they were
‘laughing on the inside’ as this was ‘Hong Kong style’. During the post-observation interview with Rohan, he mentioned that he felt his humour was not well received: ‘Yeah my jokes! Sorry they went over just like the proverbial lead balloon. Obviously for cultural and language reasons they don’t do irony and satire and stuff like that.’ Rohan was extremely surprised when the researcher mentioned the comments that his students had made to her during the focus group, as he had not ascertained approval from their reaction in class. This example illustrates just how wrongly interpretations can be during a cross-cultural encounter.

Rohan, Philip and Val illustrated their lectures with fictional scenarios situated in the country of the teaching visit, with themselves as the central protagonist. As further embellishments were added to the scenarios, the Singaporean students were observed to laugh quite openly, unlike the students from Hong Kong. Rohan, in his post-observation interview, explained that the purpose of using humorous scenarios was:

…to trigger memory about concepts and ideas, if you can associate a tag line or a gag with the concept. I know that sounds corny but I know I’ve had literally hundreds of students tell me that they understand goodwill because of a stupid story about a hairdresser.

In summary, although participants were observed to employ humour differently, the participants’ overall purpose was to relax, engage and assist the TNE students towards greater understanding and recall of critical concepts. Students commented favourably on participants’ use of humour, notwithstanding that the students from Hong Kong were very reserved and displayed little emotion whilst the class was in progress. This was completely misinterpreted by one participant teaching in Hong Kong as a dislike of his particular style of humour.

6.3.1.3 Contextualisation of content

All participants, with the exception of Rohan, discussed the incorporation of locally based examples and illustrations into their teaching material to engage and increase their relevance to students. In so doing, participants spoke of the additional time required to research and prepare the materials, particularly the legal aspects associated with accounting (for example, business structures, fraud and taxation) as this first required a knowledge of the local law.

The focus group with Val’s students included much discussion of the inclusion in her teaching materials of information about the Singaporean regulatory authorities, as evidenced by the following students’ comments:
But she [Val] took some time to do her research and add on to the slides what is relevant in Singapore so it basically helps us in a way because if she does not put in those points that are relevant to the Singapore Exchange I think most of us will not be bothered to find out what body we have in Singapore. (Student 1, FG: Val, U1)

Because when she [Val] puts in those points that are relevant to Singapore I think we are able to relate to it better and we are able to understand the points better as well. (Student 2, FG: Val, U1)

Yeah, definitely because she [Val] clearly knows that she is teaching in Singapore and so she had to add some points that is relevant to the economy or accounting situation in Singapore. So I think that makes her a lot more credible. (Student 3, FG: Val, U1)

The students stated that situating the teaching materials in the Singaporean context increased their relevance, and added to the academic’s credibility as it demonstrated preparation and research prior to arrival.

Ann and Philip obtained high metacognitive CQ ratings. They described the significant amount of time and effort they invested into understanding the country-specific legal aspects underlying the concepts contained in their teaching materials. Ann had contacted a legal firm in Singapore to familiarise herself with the legal aspects and sought to bring in one of the partners as a guest lecturer. Philip stated that one of the first things he does after arriving in the country in which he is teaching is visit the local bookshop and purchase relevant legal textbooks in order to study any changes in applicable legislation. Philip’s students stated in the focus group that they appreciated his inclusion of Singaporean examples:

He’s [Philip] quite good...he always gives examples that are relevant to us from Australia and Singapore. Some lecturers, they just talk a lot about the Australian aspect of it so it’s quite hard for us to understand what they’re talking about.

Philip’s students reiterated the views of Val’s students regarding the contextualisation of teaching materials being of increased relevance to them as Singaporean students. The students stated that they were better able to relate to materials that had been contextualised, and consequently were more motivated to study and understand them.

Whilst all participants discussed the importance of contextualising the content of their teaching materials, the degree of execution differed significantly amongst the participants, largely due to the amount of preparation required. Research-active participants spoke of the competing requirement to advance their research and the resultant need to constantly choose between it and developing their teaching materials.
In summary, the strategies participants employed in the TNE environment comprised the use of small groups for discussion and interactive purposes, humour to relax and engage students, and the contextualisation of teaching materials in order to increase their relevance to TNE students. When devising appropriate strategies for the TNE classroom, the two participants who obtained high metacognitive CQ ratings drew extensively on their general knowledge of Asia and knowledge of Asian students and their learning styles. In contrast, the only participant to obtain a low rating for metacognitive CQ discussed his uncertainty regarding the effectiveness of his strategies. Whilst the participant acknowledged that other colleagues had devised and used appropriate strategies for use in a TNE environment, he admitted that he was not always able to do so.

Students in the focus group described their initial struggle with the more interactive style of learning of the visiting academics in their use of small groups, but acknowledged that they had begun to adapt as they moved through the program. Students commented favourably on participants’ use of humour and their contextualisation of the teaching materials.

6.3.2 Awareness

The second component of metacognitive CQ, awareness, involves continuously assessing and making sense of the cross-cultural encounter as it is occurring. Six of the participants discussed the fact that they actually monitored the TNE students while the class was in progress to enable them to ‘get a feel’ for what was happening and then adjusted their strategies accordingly. Alex described this process as follows: ‘I think in some ways you come in with some strategies but you've really got to work your way through them and see whether they're working or not, whether they match this particular group or not.’ Daniel described the process he undertakes as follows:

There's a number of different strategies that you use, but no one strategy that you can rely on for the entire visit...I'm basically about going in and for the first half an hour assessing what's going on, and going, you know, am I feeling comfortable that they're understanding, am I getting through the information. (Daniel, U1)

Ann, who had not taught transnationally before, stated that her intended approach while teaching in a TNE environment was ‘if it doesn’t work…then I’ll have to develop on-the-spot strategies to change. So usually the students would let me know. You sort of get an idea of how things work. If they don’t work, you adapt accordingly.’ Philip stated that knowing whether a strategy is working or not is something that he feels comes ‘from experience, from
talking to the students and just observing them because I’ve done it for a long time, it just comes from experience and dealing with those students.’ Both Ann and Philip described interaction with their students as a key factor in monitoring the effectiveness of their TNE strategies.

Philip mentioned observing his students, particularly those in the first few rows, whilst the class was in progress as an additional method of assessing the appropriateness of his strategies. Observation necessitates maintaining eye contact with students and constantly monitoring them for any changes in body language that might indicate discomfort. Indeed, Philip was observed constantly scanning the students while the class was in operation, and midway through the second class stated ‘I am detecting that you may not have quite understood that. Let’s go over it again.’ During the small-group activities, David and Ann in particular were observed walking around the room assessing student’s work for correctness and generally interacting with them. The information obtained then informed the next aspect of the class. This was in direct contrast to Alex, who during the group activities was observed to either work on his computer, or walk up and down the centre aisle without interacting with students. Although Alex stated in the interview that he monitored the effectiveness of his strategies, it was difficult for the researcher to ascertain how he did this. Alex maintained eye contact with students, but did not alter his delivery in any way when talking levels within the class escalated or a large portion of the students were using their mobile phones. The students in focus groups were very critical of visiting academics who failed to observe the class and act accordingly, as evidenced by the following comment:

I think visiting lecturers; they need to understand the culture, together with wise observation [of the students] in classroom. I experience one lecturer before previously [not Ann], the class was very restless because the topic was very dry because all theory. And he basically just continued reading from the slides and just continued talking and the noise level was getting higher and higher and he totally ignored it actually. I think he need to be a bit more observant and understand that the class is getting restless right, you have to be proactive in getting the class back, engaging the class or making the lecture a bit more interesting. I think it’s more about engaging the students rather than I’m here just to give the lecture and I’ll just read from the slides and that’s my job, I’m done. (Student, FG: Ann, U1)

Whilst the visiting academic referred to above conducted the class in a didactical style with which the students were culturally familiar, they viewed his inability to control the class, due to an absence of observation and motivation, in a very poor light. During their interviews, neither Rohan nor Joan mentioned maintaining an awareness whilst teaching as to whether
their strategies were working or not and adapting accordingly. Both however, were observed to be in control of their respective classes, and constantly monitored the class whilst speaking, changing strategies if warranted.

Most participants spoke of maintaining a flexible approach to teaching in a TNE context and were observed to monitor students while teaching. In so doing, strategies found to be ineffective were modified or immediately discarded and new ones introduced in their place.

Whilst one of the participants spoke of monitoring the effectiveness of his strategies while teaching in a TNE environment, the researcher did not observe that this occurred in practice. Lack of interaction with TNE students, whilst impairing metacognitive CQ, would also inhibit development of cognitive CQ, as students are a source of cultural knowledge, as discussed in Chapter 5.

### 6.3.3 Checking

The final component of metacognitive CQ, checking, involves reflecting after the cross-cultural encounter on whether the planned strategies went according to plan and then revising the strategies as required for future such encounters. Participants discussed the process of reflection that they undertook, which varied from being something they did on a regular basis (Daniel, Ann, David, Philip and Val), a sporadic basis (Joan and Rohan), or not at all (Alex). Furthermore, participants lamented that due to the intensive nature of the TNE trip there was little time to reflect between classes and it often had to be delayed until later.

Joan and Rohan spoke of how the revisions to strategies sketched out at the completion of a TNE trip were often forgotten by the time they undertook the next trip, usually six or twelve months later. Joan described a TNE trip as:

> A sort of bubble experience…You do it occasionally and you sort of think about it a lot while you’re doing it and you go back to normal work and it’s perhaps not at the top of your mind for a year or six months until you come again. I do try to reflect…I’m not sure I do as much as I should, actually.  
> (Joan, U1)

Whilst Joan recognised the importance of reflection, she admitted that upon returning to Australia domestic teaching and research took precedence, with reflection on the TNE teaching experience being low in her list of priorities. Rohan likened reflecting on a TNE trip to attending a training course on how to use a software program:
You go along to them...you go “this is fantastic”, but of course if you don't practise it, if you only do it two or three times a year, by the time you actually get to do it again you've forgotten what the heck it was that you were thinking was a damn good idea. (Rohan, U2)

Rohan admitted to forgetting the outcomes of the reflective process that he undertook at the conclusion of his previous TNE teaching trip. Both Joan and Rohan thanked the researcher during the post-observation interview for the interview process, as they believed it had enabled them to reflect on their TNE teaching in a more thoughtful and considered manner than they would otherwise have done. It is noteworthy that Joan and Rohan were the two participants who, in their initial interview, did not mention maintaining an awareness of the effectiveness of their strategies whilst their TNE teaching was in progress.

Alex, on the other hand, did not reflect on his TNE strategies: ‘Probably at this stage I don't think a lot about my strategies, I just go in and do it I have to say. It's not that difficult; I think I have been doing it for so long now.’ Alex felt that his teaching experience in a TNE environment was so substantial that reflection was no longer required. Indeed, the process of reflection for Alex would most likely have been severely hampered due to his apparent lack of awareness and assessment of teaching strategies whilst the class was in progress.

Whilst most participants reflected on and revised their TNE teaching strategies, several participants admitted to either forgetting the results of – or downgrading the importance of – the reflective process on their return to Australia. The same participant who did not engage in reflection stated at the conclusion of his TNE teaching trip that he did not see the need. Once again, this lack of reflection, while directly impacting metacognitive CQ, is likely to impede the development of the other components of CQ due to their interrelatedness.

**6.3.4 Section summary**

Given the differences between the classroom settings prevailing in a TNE environment and Australian settings, most participants described and were observed to implement a variety of strategies developed specifically for use within the TNE context. Due to their successful implementation in a TNE environment, participants had subsequently introduced them into their domestic teaching practices. In devising these strategies, participants had drawn on their knowledge of TNE students and the cultural customs of the regions in which they were teaching. Furthermore, one of these strategies, the use of small groups, facilitated interaction with TNE students such that participants’ cultural knowledge, or cognitive CQ, was simultaneously enhanced. In addition to planning and devising appropriate strategies for use
in a TNE environment, most participants claimed (and were observed) to assess the effectiveness of their strategies by monitoring students while the class was in progress. These participants also described engaging in a process of reflection, albeit to varying degrees, at the conclusion of their TNE visit. This is in keeping with the interrelatedness of the four CQ components as posited by Ang and Van Dyne (2008). In devising and implementing appropriate strategies for use in a TNE classroom (metacognitive CQ), a knowledge of cultural norms, values and practices are required (cognitive CQ), in addition to confidence and the ability to persevere when the inevitable challenges occur (motivational CQ).

The two participants who obtained a high rating for metacognitive CQ substantially grounded the metacognitive process in their cultural knowledge. In contrast, the participant who obtained a low rating for metacognitive CQ had difficulty articulating the metacognitive process of devising, monitoring and reflecting on TNE teaching strategies.

Given the strategies devised by participants for use in a TNE environment (metacognitive CQ), what behavioural modifications (behavioural CQ) did participants employ in order to effectively operate within the TNE classroom setting?

6.4 Behavioural CQ

Behavioural CQ refers to an individual’s ability to act appropriately when dealing with people from different cultures and includes both verbal behaviour (accent, tone and expressiveness), non-verbal behaviour (body language, gestures and facial expressions) and speech acts (the exact words and phrases used) (Ang and Van Dyne, 2008). The changes in behaviour participants described when teaching in a TNE environment fell into four broad areas: attire, personal introductions, speech and delivery. A description of each of these areas follows.

6.4.1 Attire

Several participants admitted that they gave far more thought to their physical appearance and attire when teaching transnationally than when they taught domestically. This was largely due to the fact that they took the domestic environment for granted due to its familiarity. Rohan, in particular, stated that TNE teaching required him to: ‘cogitate on my own physical appearance in the classroom, something that I probably wouldn’t have thought so much about with local students.’ He was very much aware that he was representing his Australian university when teaching transnationally, and did not wish to impair its reputation by being culturally insensitive in his attire.
Three participants commented on the changes they make in their attire when teaching transnationally. All three participants were male and commented that they had previously worn a tie while teaching transnationally, but now had consciously decided not to wear one for two reasons. First, for the practical reason that the climate was too hot for a tie and it therefore made them feel very uncomfortable while teaching (Daniel and Alex); second, they believed a tie portrayed a very formal image and therefore had a distancing effect on students when they very much wanted to convey a sense of approachability (Daniel and Rohan). Rohan stated that he was very aware that he:

…can be intimidating because of my size and my gender, and the fact that until very, very recently I've always worn a suit and tie when teaching, always! But I consciously decided I'm not going to wear a tie on this visit.

Given that he was significantly taller than the average student in Hong Kong, Rohan wished to minimise perceptions of unapproachability and therefore had elected to dress less formally.

Rohan and David, who both taught in Hong Kong, were the only male participants observed to wear a suit while teaching transnationally. Whilst they entered the room wearing their suit jackets, they immediately removed them before commencing teaching. However, they also wore a suit when teaching domestically, although both did so with a tie. Rohan was very adamant regarding his decision to wear a suit when teaching, stating:

I'm sort of fairly conservative. I think you should dress appropriately for task, I mean when I play football I wear a football kit. If you're a lecturer of business I think you should dress for business. That's just me; I understand that some people can do it in jeans and t-shirt whereas I don't see that. (Rohan, U1)

Students in the focus groups agreed with Rohan in stating that visiting academics should be professionally dressed as ‘a mark of respect for the profession and toward each other’ (Student, FG: Joan, U1). The students elaborated on what they regarded as professional attire, stating that male academics should wear a long-sleeved business shirt and tie as it ‘shows respect for us’ (Student, FG: Joan, U1). Yet, as outlined earlier, three male participants had made a deliberate choice not to wear a tie while engaging in TNE teaching in order to appear more approachable. According to students in the same focus group, the ‘respectful and professional’ mode of attire for women should include a jacket. Val was the only female participant observed to wear a jacket (for two of her three classes) while teaching transnationally.
Ann and Philip’s students in their respective focus groups portrayed a slightly different view. According to Ann’s students, visiting academics should wear ‘nothing too striking’, which a student then defined as being ‘not attention seeking, just decent dressing, not too loud’ (Student, FG: Ann, U1). The same sentiment was expressed in the focus group with Philip’s students, as evidenced by the following comment: ‘not eye-catching, then definitely something would be wrong with that’ (Student, FG: Philip, U1). According to the students, the rationale for this requirement was; ‘If I feel it’s very disturbing, or if it distracts you of course you would be very pissed off with the lecturer. Instead of listening to what he say, you will be watching’ (Student, FG: Philip, U1). The students commented that they preferred to concentrate on what the academic was saying, without any distraction from their attire.

In the focus groups, students gave very specific examples of clothing worn by visiting female academics that they deemed to be inappropriate. These included a transparent sleeveless shirt through which the academic’s lingerie was clearly visible and in another instance, exposed tattoos, both towards which they were particularly scathing. A student described the situation regarding the tattoos as follows:

She [not a participant in this study] dressed very hip and her tattoo was very revealing…Almost all the time, you can hear people like, wow, why is she dressed this way. Everybody will be eye-catching; I don’t know whether they will be really listening to the class. (Male student, FG: Philip, U1)

Another student further explained the cultural implications of tattoos in Singapore:

In Singapore…if you work in offices, even teachers, you have to cover up your tattoos. In Singapore that’s the way it is. I guess we’re not very open-minded to teachers revealing their tattoos…people do talk about it because in Singapore it’s like that. (Female student, FG: Philip, U1)

According to the students, women who revealed their tattoos were not credible teachers or professional businesswomen, and therefore the academic who had done so shocked them. The female students were concerned the tattoos were ‘distracting’ for the male students. The male students, however, clarified this by commenting; ‘It’s not the appearance that’s distracting us, but it’s the discussion [regarding the tattoos amongst the students] that is distracting us’ (Male student, FG: Philip, U1).

In summary, several participants discussed a heightened awareness of their attire when teaching transnationally. In particular, the male participants articulated their rationale for not wearing a tie. Students in the focus groups were quite prescriptive regarding what they
perceived as appropriate attire for visiting academics. According to the students, visiting academics should be professionally dressed in attire that would not distract them and therefore impede their concentration during the class.

6.4.2 Personal introductions

There were notable differences in the manner in which participants introduced themselves to the class, not only between participants but in how individual participants did this in a TNE environment and a domestic environment. Three of the participants, David, Joan and Daniel, commenced their first class of the TNE visit with a detailed personal introduction. David explained that he had decided to do this in his TNE teaching based on his knowledge of Asian business practices. In Asia, prior to the commencement of business proceedings with individuals hitherto unknown, a lot of time (in comparison to Western practices) is devoted to personal introductions and establishing credibility. David used PowerPoint slides as part of his introduction and described their content as follows:

I show them where I work and where I live. I show them my family and I show them a recent visitor to my house, a kangaroo...I show them pictures of holidays in Australia of iconic stuff, the Sydney Harbour Bridge, Ayers Rock, Uluru, the sort of things they might be aware of. (David, U2)

As a result of introducing himself in this manner, David stated that he finds the students then approach him during the break to talk about:

Not so much the content, but about your house or where you work or your family or your personal life. It breaks the ice and they come up and talk. I think it makes you more approachable because they can see you're normal, you've got a family, I've got my pet dog and I've got the animals, interesting animals from their point of view, that wander in. (David, U2)

In addition to providing an opportunity for students to get to know him on a more personal level in accordance with Asian customs, David also modified his behaviour in a deliberate attempt to break down the cultural divide between himself and the students. Through a personal introduction carefully crafted around clearly identifiable aspects of Australian culture, David personalised what was culturally familiar to the students in order to bring himself closer to them. David was aware he should not appear ‘too self-indulgent’ to his Hong Kong students, and as a result devoted no more than five minutes to his personal introduction. He claimed that since introducing himself in this manner ‘quite some time ago’ he has only occasionally received a negative comment from a student stating that it was a ‘waste of time showing us about himself.’ David does not introduce himself on such a personal level in the
first class of the semester in a domestic environment. He was the only participant to obtain a low rating for behavioural CQ on the CQS.

Joan, as part of her four-minute introduction, informed students of her general and transnational teaching experience, in addition to details about the composition and vocation of her family members. Similarly, Daniel, in his four-minute introduction, gave students a detailed account of his teaching and professional background, including his previous experience in the accounting profession and industry. This was in contrast to their respective personal introductions in their first domestic class of the semester, where Joan spent two minutes on this aspect and Daniel merely stated his name.

Students in both Joan and Daniel’s focus groups commented quite favourably on their respective introductions. Students stated that the personal introductions assisted in them understanding and feeling a connection with the visiting academic who was going to be teaching them for the next three days, as evidenced by the following comment: ‘It makes it more personal instead of just lecturing students. Otherwise it’s like, I don’t know you, you don’t know me, that kind of thing’ (Student 1, FG: Joan, U1). As one student explained, this was particularly important to them for cultural reasons: ‘It’s just a form of sharing, and shows they understand our culture better. I think that’s the main point’ (Student 2, FG: Joan, U1). Students did caution that it was important that the introductions were not prolonged and therefore did not reduce teaching time. Students also stated that most local academics personally introduced themselves, albeit to varying degrees.

Joan’s students favourably commented on a previous visiting academic who, in a similar manner to David, had used PowerPoint slides in a personal introduction that incorporated pictures of the academic’s domestic university, family and hobbies. In commenting on Joan’s personal introduction, they stated:

It was alright, but the difference is, [not a participant in this study] showed pictures of herself trying to engage with us, but for her [Joan], she just talked and talked. (Student 4, FG: Joan, U1)

Even though it is several semesters back, I still remember [not a participant in this study] showed us the pictures of the cakes that she designed and her children, and she brought in newspaper articles to class. (Student 5, FG: Joan, U1)

Yeah, like in this one we were just talking about them, but in our culture we can relate better to what we can also see or feel. (Student 6, FG: Joan, U1)
Even though this personal introduction occurred several semesters ago, it left a lasting impression on these students. They said that, due to their cultural background, they very much appreciated a personalised introduction that also included a visual depiction, as it enabled them to engage and relate to the visiting academic through different mediums.

Furthermore, students commented that the visiting academic’s professional background provided in the introduction established their credibility: ‘It will be more convincing for us, like if he's experienced or not’ (Student, FG: Daniel, U1), and ‘It helps us understand our lecturer... OK my lecturer is at this point of time, sort of like her status, what she has achieved in life’ (Student 3, FG: Joan, U1). The students also commented that if a visiting academic carried the title of ‘Professor’ or ‘Doctor’ it did not add to their credibility in the classroom, as portrayed in the following comment:

> At the end of the day, it’s whether or not you’re able to teach. That’s more important to us. Name-wise, we’re not really bothered. I mean, you can be like, very good, you are a very smart professor, but at the end of the day, if Singaporean students can’t catch you and can’t follow you, it wouldn’t really matter to us, we wouldn’t really care. It’s more important for us to be able to follow. (Student, FG: Philip, U1)

What mattered to these TNE students was the visiting academic’s ability to teach the course in the different cultural context.

Ann and Rohan conducted their personal introductions in a more informal manner. As Ann explained in her interview before her first TNE teaching visit: ‘When first getting to the classroom I’ll just chat with the students as they are coming in. ...You know, I will tell them a little bit about me, so it’s a bit more personal.’ Two other participants, David and Daniel, were also observed to stand at the entrance of the classroom at the commencement of the first class of the TNE teaching visit and individually greet students as they entered the room. David, however, was the only participant observed to also do this when teaching domestically. Daniel’s TNE students in the focus group did comment favourably on this, stating that it was ‘very welcoming, it’s very nice.’

The remaining participants, Val, Alex and Philip, introduced themselves by stating their name before immediately launching into their teaching. Alex’s students, in their focus group, noted that Alex had introduced himself only by stating his name and further suggested that he include ‘Maybe like a brief personal introduction or something, not towards the course
material, but just something general that we can relate to. I think that would be more interesting than to straight away dive into the course’ (Student 6, FG: Alex, U1).

In summary, participants introduced themselves in several ways, including varying amounts of personal content. Five of the participants included more personal detail in their introduction at the commencement of their first TNE class of the teaching visit than when they taught in a domestic environment. Through knowledge of Asian business practices, one of the participants employed PowerPoint slides incorporating personal pictures of cultural interest in order to increase their approachability and engage students. The TNE students in their respective focus groups commented favourably on the personal content included in the participants’ introductions. They stated that they preferred the inclusion of personal content for cultural reasons as it enabled them to establish a connection with the visiting academic and assess their credibility. Students also commented that the visiting academic’s title did not influence their assessment of the academic’s credibility and cautioned against lengthy personal introductions.

In contrast to the domestic environment, where only one participant greeted each student individually as they entered the classroom, four participants were observed to do so in a TNE environment. Three of the participants introduced themselves similarly in both a TNE and domestic environment by stating only their name.

6.4.3 Speech

All participants discussed the need to be mindful of adjusting their speech, particularly the speed at which they spoke, when teaching in a TNE environment. It was also the topic discussed by the largest number of focus group participants, with 44 of 55 students making comments. Students were very keen to express the importance of this issue in the focus groups, as they felt it significantly affected their ability to learn. One student described their struggle with a previous visiting academic who spoke too quickly:

He [not a participant in this study] was very fast at teaching, like a bullet train. It’s too fast… so it’s like, you are concentrating on listening, but you can’t concentrate on writing, and when you write, you cannot listen. So we have to ask our classmate, what is he talking about? What was it previously that he say about? But then we get totally behind what he say next because he is just too fast, that kind of situation. (Student, FG: Joan, U1)

Joan admitted that while she started off speaking slowly, her rate of speaking increased the more tired she became. This was confirmed in the observational sessions. All participants,
with the exception of Ann, spoke more slowly in a TNE environment than when teaching domestically. Ann spoke much faster than the other participants, yet her students in the focus group stated that they did not have a problem following what she was saying. It should be noted that Ann was teaching a final-year elective course and students in the focus group informed the researcher that due to the fact that they had experienced many visiting academics from Australia previously could state ‘we are OK with her accent and speed.’

Val, who taught a first-semester first-year course, spoke much more slowly than Joan, but her students were unanimous in stating that they could not keep up with her. The following comment is an example of the discussion amongst the students in the focus group: ‘Maybe it is her accent…I find it a bit difficult to digest what she just says. When I digest what she has said earlier on she has already moved on to the fourth or fifth sentence.’ These students did state, however, that due to it being their first semester at university they had not previously experienced visiting academics: ‘To me it is quite confusing because everything is new to me, so I think she needs to slow down.’

Conversely, the students in the focus group discussing Rohan’s teaching complained that he spoke too slowly and they would like him to speed up. Similar to Ann’s students, they were not first-year students and were already accustomed to the different accents of visiting academics. As one student explained: ‘This semester is our last one. We have already adapted to the expert, the foreigners for the speaking, so might be he’s too kind, too considering.’

While other participants mentioned speech briefly, Philip discussed this aspect in detail. Through his interaction with TNE students, and the resultant cultural knowledge obtained (as outlined in Chapter 5), Philip has learned that TNE students can struggle with the speed and accents of visiting academics. Philip summed up the issues that TNE students have with visiting academics’ speech as follows:

The main issue…is that they don’t want you to speak too quickly… They’ve only got to miss one word in a sentence and they don’t even know what it’s about. You can see them looking up their dictionaries as you talk….You’ve got to talk slowly and then repeat yourself regularly using slightly different language so that they pick up on the meaning of what you’re saying. Then you’ve got to give them enough confidence to ask if they don’t understand, and that’s another problem because they’re a bit scared to ask you. (Philip, U1)

Philip, who obtained a high rating for behavioural CQ, illustrated the interconnectedness of the components of CQ in his comment. In determining his speech behaviour within the TNE classroom (behavioural CQ), Philip drew on his extensive knowledge of TNE students.
(cognitive CQ) to formulate his strategies (metacognitive CQ). He also demonstrated an awareness of assessing students’ ability to comprehend his speech behaviour while the class was in operation, an additional aspect of metacognitive CQ, by monitoring their dictionary usage. As a result, one of Philip’s students stated that ‘compared to other visiting lecturers I’ve had, he’s one I am able to understand.’

Philip further explained that, in addition to speaking at a slower pace, it was also important to frequently pause to allow the students time to catch up and process what was being said. Students in several focus groups mentioned the need to pause, for example:

Sometimes she [Val] really need to pause and wait for us to catch up. By the time I work out what she mentioned she is already a few sentences up and you have to catch up in between. We lost what she trying to elaborate in the lecture. So for us…we definitely need a pause to work out exactly what she is saying because her accent may be different from Singlish [combination of Singaporean and English], so some of the words, yeah we know what they mean but it is a few seconds later. (Student, FG: Val, U1)

In contrast, Alex who obtained an average rating for behavioural CQ, made little more than a passing reference to speech in his interview. He further stated that he does not see it as a significant behavioural issue requiring major adjustment when he is teaching transnationally. Several of his students stated in the focus group that they had difficulty with his speech. Other aspects of speech the participants mentioned were the need to repeat important points using different language to ensure comprehension and for further reinforcement of important concepts (Joan and Philip), avoid offensive (David), colloquial (Alex and Philip) and complicated language (Philip), and to define technical words (Philip). Philip further explained that he often plays word games with his students by introducing them to a ‘more complicated English word’ in successive classes in order to expand their command of the English language. Indeed, the researcher observed him doing this in his second class with the word ‘domicile’.

Notwithstanding participants stating that they were a lot more aware of the language they used while teaching transnationally, the researcher observed them using words and phrases that their students, when questioned in the focus groups, did not understand. These included ‘ocker moment’ (Joan), ‘succinct’ (Joan and Ann), ‘bottomless pit in terms of detail’ (Daniel), ‘bogged down in the detail’ (Daniel) and ‘done and dusted’ (Alex).
In summary, the speed of speech that TNE students find acceptable is very much determined by their year level and consequently their exposure to visiting academics. Students enrolled in first-year courses, in particular, struggled with the speech of participants in this study, despite these academics being observed to speak more slowly than some of their colleagues teaching final-year courses. Furthermore, speech behaviour involves more than just the speed at which visiting academics speak. Participants also described the need to adjust their speech in a TNE environment by pausing frequently, repeating and restating key concepts, and being mindful of the type of language used through the avoidance of colloquial, offensive and complex language in particular. Students in the focus groups strongly reiterated the necessity of these adjustments to speech behaviour in a TNE environment.

6.4.4 Delivery

Five of the participants gave very detailed descriptions of the manner in which they alter their delivery when teaching in a TNE environment. Philip summarised the rationale espoused by the participants for the alteration of delivery in the following comment, drawing on his multifaceted knowledge of Asian culture:

> The way I would deliver a lecture to a class of students offshore …is quite different...Being careful that you deliver it in a way that the students don’t feel they’re going to lose face if they say something. I try to encourage them to have a bit of confidence to talk in an environment where if they say something they’re not going to feel uncomfortable. (Philip, U1)

Using this rationale, three of the participants, Philip, Joan and Rohan, invited the students to approach them after class should they have any questions or need clarification, knowing that they might not feel comfortable doing so in front of their peers during the class. In order to facilitate this, each of these participants deliberately concluded their TNE classes earlier than the scheduled time. The researcher observed Philip spend an additional 17 minutes after his second class and 11 minutes after his third class addressing student queries. This was in contrast to his equivalent classes domestically, where he received only passing questions from students as they exited the room for an additional two minutes and one minute respectively. Joan was observed to spend an additional 14 minutes, and Rohan an additional 10 minutes, with students after their respective final classes of the TNE teaching visit. Like Philip, they received few and short questions from their domestic students as they were exiting the room after the equivalent class in Australia.
Students in various focus groups commented on their preference for asking questions at the conclusion of the class, rather than during the class. The reasons for this were threefold. First, the students stated they were not comfortable with asking questions in front of the class for cultural reasons, as explained by the following students:

I think in general, Asian students, we aren’t too comfortable; it’s a Singapore thing that we don’t really boldly ask in front of the entire class. As opposed to maybe in Western countries there would be very much interactive learning and someone can ask a question that helps others to learn as well. (Student, FG: Joan, U1)

We are more reserved rather than compared maybe to a foreigner. They are more open; speak up to what they feel. We tend to be a bit more reserved, maybe we will ask when nobody’s around. (Student, FG: Philip, U1)

Second, the majority of students stated that the practice of asking questions while a class was in progress was regarded as rude and disruptive in their culture. Third, a few students explained that those who monopolised class time in order to have their own needs met were not well regarded by the remainder of the class and can risk social exclusion, as expounded in the following student comment:

I prefer to go after class. Because I personally have experience in another class right, there’s a student constantly ask questions during class and then in the beginning of the semester he's quite shunned by other classmates because they think he's taking up other people's time for his own benefit. (Student, FG: Daniel, U1)

If students were not invited by the visiting academic to approach them at the conclusion of the class to seek clarification, they did not do so, other than to ask a passing question as they exited the room. The exception to this were Alex’s students, who asked numerous clarification questions regarding a forthcoming assessment item for an additional 10 minutes at the conclusion of the final class of his teaching visit, despite not being invited to do so. Philip stated that he is aware of students’ hesitancy to approach him for cultural reasons. Hence he ‘deliberately makes a point of staying after class’ and frequently repeats the invitation to students to come and see him, as explained in the following statement:

Their culture is not to really come and see you. You’re God. You’re the lecturer. Because they come from a culture where you can’t talk to God without him giving you permission they are very reluctant to come and see you. So if you encourage that, they’ll often talk to you. (Philip, U1)

The students explained (in focus groups) that the reason for their hesitancy in approaching the visiting academic was that they did not wish to overly burden them ‘with their problems and
questions’ (Student, FG: Val, U1). They were also aware that the visiting academics were
tired, having just flown in from Australia, and ‘did not want to delay them any further after
class’ (Student, FG: Philip, U1). Another student further explained:

I wouldn’t want to disturb him [Philip] during his break time or after he ends
the class. It’s quite late so I wouldn’t want to impose or anything. But I guess
I’m quite mean to the local lecturer, I wouldn’t mind imposing on her.
Personally, that’s what I’d do. (Student, FG: Philip, U1)

Whilst students were very reluctant to impose on the visiting academic, they had no problem
imposing on the local lecturer. When they did approach the visiting academic at the
conclusion of the class to ask a question, the female students, with only one exception, did so
in groups of two or three and asked their question as a group. This was in direct contrast to the
findings from the observation sessions conducted domestically, whereby female students
frequently approached the participants individually.

David employed a different approach to elicit questions from students experiencing difficulty
with the teaching material. Based on his knowledge of Hong Kong students and their
‘complete reluctance’ to ask questions, David proactively approached the students
individually during class, as explained below:

It’s so very different from teaching in [name of Australian capital city]. Here
[Hong Kong] they wouldn't ask, although when you go up to them and if you
said, oh how are you getting on, then they would ask. But I had to go to them,
and stand there and often I would squat down to try and get at their level so
you didn't feel like you were looking over. I think it's less intimidating if you
can do that, pull up a chair so you're at their level. So I found if I did that then
they'd start to initiate some things…again very different from the cohorts we
get onshore [in Australia]. (David, U2)

David deliberately modified his behaviour to appear less intimidating when teaching
transnationally in two ways. First, by individually asking students how they were going,
rather than asking them whether they had any questions. He has found that as a result of
asking a general question, they are more likely to seek clarification. The volume of his voice
was audible only to the student to whom he was speaking, which further assisted in the
reduction of discomfort for the student. Second, when he spoke to the students David was at
their level, rather than standing over them, which further assisted in the creation of a non-
threatening opportunity for students to seek clarification. David’s students in the focus group,
although very reserved, did make the following comment: ‘I think he is a good lecturer with
different culture of Hong Kong student in the course.’ Surprisingly, David obtained a low
behavioural CQ rating, yet was observed to make very considered and informed adjustments to his behaviour in a similar manner to participants who scored highly on behavioural CQ. David perceived all visiting academics made similar adjustments to their behaviour when teaching in a TNE environment, when the results of this study indicate they did not. Therefore it would appear David had rated himself particularly harshly with respect to behavioural CQ, believing himself to be no different to anyone else.

In a similar manner to David, Rohan sat down when talking to TNE students to reduce their discomfort about approaching him due to his height. Rohan further explained the behavioural modifications he had made in response to feedback from students in Hong Kong:

> I am conscious through occasional feedback from students that, you know, I'm [tall] and if I stand over them at the desk with my arms crossed and look down, particularly the females can feel intimidated. I don't mean to intimidate, I don't mean to be pressurising but I'm beginning to be aware that that is an issue, so I'm trying to sort of back off a little bit. (Rohan, U2)

Rohan has given considerable thought to his body language while teaching in a TNE environment in order to appear less intimidating, and therefore more approachable.

Several participants commented that they make a deliberate point of being friendly and approachable when teaching transnationally. Philip described the specific behavioural changes he makes in a TNE environment as being:

> To get the students on side by being friendly and not being too aggressive and dictatorial with them basically, crack a few jokes, get them to relax. You don’t shout. You smile a lot. You don’t put them down. That’s very important to make sure that you don’t criticise someone in front of other people particularly. (Philip, U1)

Whilst Philip recognised that this is good teaching practice in any environment, he stated that it has heightened importance in a TNE environment due to ‘the fact that these students don’t want to expose themselves to being wrong and the fact that they want to save face.’ He further explained that the repercussions of making an error in this regard were much greater in a TNE environment that involves ‘only three days of teaching so consequently there is no time to recover, [whereas] domestically you have the rest of the semester to recover if you get it wrong.’

Rohan articulated additional modifications he made to his delivery in a TNE environment, including delivering ‘in a more teacher-centred way. I am more instructional, more directive,
more supportive.’ Rohan then described the following specific example of how he alters his teaching practice in a TNE environment:

I would be happy to field questions on a discussion forum or email that I would dismiss for the local student. I wouldn’t say “go away you idiot” to a local student, but do you know what I mean? I’d say well just go read the study guide mate, okay it’s on the web page under how to submit the assignment. Whereas I’d probably give a little more leeway to offshore students and go okay they may not have looked or maybe they’ve looked and they just don’t understand, so I’ll assume they’ve looked and don’t understand. (Rohan, U2)

Rohan’s description of the manner in which he modified his behaviour towards TNE students in Hong Kong demonstrates cultural sympathy towards any deficiencies they have in understanding the instructions he has provided, given that English is not their first language.

Similarly to the previously described participants, Daniel stated that when teaching in a TNE environment he always aims to appear approachable and to make the students feel comfortable:

I tend to be much more engaging and try to make them feel a lot more comfortable offshore…trying to break down the barriers between myself as a staff member and them as a student a lot more quickly. So that's how I'm teaching differently offshore.

Daniel, who obtained a rating of high behavioural CQ, sought to achieve this aim in what was almost the complete opposite manner to the reserved approach described by the previous participants. In his attempt to get students more involved in the class, Daniel walked around the lecture theatre and directly asked individual students questions. Daniel described his behaviour as:

…walking up the steps of the lecture theatre saying, what do you think? What do you think? Sending a message around that you have to answer. No, no, no, I won't tend to do that as much in [name of Australian capital city].

Daniel’s students in the focus group admitted that they were not comfortable with this process, but could see the educational benefits of his approach, as evidenced by the following student comments: ‘I wouldn't say that I like it, most students wouldn't like it, I have to be honest, but it's something that will help the student to think and stop day dreaming’, and ‘Personally it's not about like or don’t like, but for me I think it encourages students to think for themselves, so we understand more on what we have to learn actually.’ Another student further explained their reaction as follows:
You don't want to be caught out, you know if he [Daniel] asks something later, and you've been talking to your friends earlier, then you don't know what he's been talking about and can't answer. It's really because of your friends that you are afraid, but also for you, for your knowledge if you don't know it, so you don't want to miss out on it. (Student, FG: Daniel, U1)

Daniel’s students acknowledged that they were indeed afraid of losing face if he asked a question that they could not answer, but that fear also fuelled their desire to concentrate and understand the concepts being presented. In addition, Alex’s students, who had Daniel as a visiting academic in a previous semester, favourably commented on the lasting impression Daniel’s teaching approach had made on them, for example: ‘I will always remember him because he was very vocal and motivated, he captured our attention. I think he was fantastic’ and ‘He’s loud, his hand gestures and his animation, he is very animated so it's kind of fun to watch him, you know, very involved in the lecture actually.’ Similar to Daniel’s students, Alex’s students also stated that as a result of Daniel’s approach they were ‘more active and attentive’ during class and tended to ‘remember certain points even better when somebody asks you a question and you have to answer, it kind of stick in your head.’

Alex, on the other hand, admitted to struggling with modifying his behaviour when teaching transnationally. Although he has attempted to modify particular aspects of his delivery, Alex commented that: ‘What tends to happen though is I concentrate on it for the first hour, then after that I've slipped back into normal mode.’ Nonetheless, Alex stated that he tends to ‘try when I think about it to make the adjustment’ (Alex, U1).

Val stated that, apart from speech, she does not make any modifications to her delivery when teaching transnationally. She did not perceive the TNE students to have any marked differences to her domestic students and therefore they did not warrant any ‘special treatment’. Given that Val had limited TNE teaching experience, she did add that on subsequent teaching trips:

If I find that I am not getting a good response from the students, if I find they do not seem to be interested, I will probably say to those organising the offshore teaching, look, I don’t feel I am the right person to be doing this. I cannot seem to develop a rapport with the students so maybe you need to think about getting somebody else, it is just not my thing. Maybe I do not have what it takes to do this. (Val, U1)

As a result of her inexperience in the TNE environment, and the lack of training and feedback from her first TNE teaching trip (as discussed in Chapter 5), Val appeared quite unsure as to how to appropriately modify her delivery when teaching in a TNE environment. She also
appeared confused and could not reconcile what she deemed as students’ lack of respect in talking during lectures with the widely held belief that students were respectful towards their teachers. Similarly Ann, due to the observational visit being her first TNE teaching trip, admitted that it was very much a case of ‘trial and error’ and that it would ‘take a couple of trips to sort out what works and what doesn’t work.’

In summary, most participants described modifying their delivery in a TNE teaching environment to make them, as visiting academics, more approachable to the students. Behavioural modifications described included a friendly disposition and the utilisation of a more reserved teaching manner than that employed in a domestic environment, together with the provision of a supportive and inclusive learning environment. The majority of participants also described a sensitivity towards Asian students’ desire not to lose face should they give an incorrect answer in class or ask a question that their peers deem elementary. As a result, participants provided alternative avenues for students to seek clarification, such as making themselves available after class to receive individual questions from students, or quietly approaching students individually during class. Furthermore, several of the participants described specific adjustments they made to their body language to appear less intimidating.

Alternatively, one participant described quite an aggressive delivery method, whereby he directly asked individual students questions in front of the class. Students in the focus groups commented that while they did not necessarily like this approach, they recognised the associated educational benefits as it required them to remain alert and seek to understand the material as it was being presented.

One participant admitted that although he attempted to modify their delivery when teaching in a TNE environment, he tended to revert to habitual behaviour after a short period of time. Finally two of the participants, due to their inexperience in a TNE teaching environment, were still in the early stage of reflection and consideration of behavioural modifications that might be required on future TNE visits.

6.4.5 Section summary

Based on their cultural knowledge, or cognitive CQ, most participants articulated well-considered behavioural modifications to their teaching practice when operating in a TNE environment. While the male participants detailed their rationale for not wearing a tie while teaching transnationally, the students were quite vocal and prescriptive regarding what they
considered appropriate attire for visiting academics. According to the students, visiting academics should be professionally and respectfully dressed in a manner that did not draw attention to themselves.

Most participants placed greater emphasis on their personal introductions at the commencement of their first TNE class than to their first domestic class of the semester. Not only were the personal introductions employed in a TNE environment longer, they contained more personal content. In the focus groups, students commented favourably on the personal introductions of participants, stating that they enabled them to establish a rapport with the visiting academic and assess their credibility.

The need to adjust speech while teaching in a TNE environment was a behavioural modification mentioned by all participants and most of their students. Whilst all participants described an awareness of the need to speak at a slower pace, not all were observed to do so, and certainly not to the satisfaction of all students in the focus groups. The ability of the TNE students to cope with the speed at which the visiting academic spoke was very much determined by their year level and previous exposure to visiting academics. First-year TNE students spoke of difficulty in understanding the speech patterns of visiting academics, while those enrolled in final-year courses were much more relaxed in this regard.

Utilising their knowledge of the pedagogical backgrounds and cultural preferences of Asian students, most participants varied their delivery when teaching in a TNE environment. Participants’ behavioural modifications generally centred on increasing their approachability to TNE students and the provision of alternative avenues for students to seek assistance. The students in focus groups commented favourably on the option of seeking clarification at the conclusion of the class, rather than while it was in progress. They also acknowledged that while they did not necessarily like the aggressive approach adopted by one participant, it assisted their learning.

The participants who obtained a high rating and the participant who obtained a low rating for behavioural CQ (compared to the average CQS score of Australian accounting academics) gave very detailed accounts of the behavioural modifications they make while teaching in a TNE environment. The rationale for their behavioural modifications was strongly grounded in their extensive knowledge of Asian students and the cultural practices of the regions in which they were teaching.
6.5 Chapter summary

This chapter is the second of two chapters presenting the findings in relation to research question two regarding how, if at all, Australian accounting academics develop, evaluate and modify culturally intelligent teaching practices for use in a TNE environment. As the purpose of Chapter 5 was to identify the issues surrounding the broader TNE environment and their influence on motivational CQ and cognitive CQ, the purpose of this chapter was to specifically focus on issues related to the TNE classroom and their influence on metacognitive CQ and behavioural CQ.

A description of the TNE classroom was first provided as a contextual setting for the chapter. According to participants, the TNE classroom environment differed significantly from the domestic classroom environment, characterised by an intensive mode of delivery together with a hybrid lecture/tutorial class format and typically larger class sizes. Notwithstanding the large number of international students present in domestic classrooms, participants noted marked differences between them and their transnational counterparts, all of which necessitated a substantial recalibration in their teaching practices and strategies (metacognitive CQ), together with their underlying teaching philosophies.

Through their use of small groups as a strategy to facilitate discussion and interactive learning, participants interacted with students to an extent such that their cultural knowledge was enhanced, which further assisted in the formulation of their strategies. Students admitted to being unfamiliar and uncomfortable with the more interactive style of learning visiting academics expected, but final-year students in particular were able to acknowledge the benefits of the process. Participants did not profess to have an infallible set of strategies for use in a TNE environment, but through the metacognitive process of monitoring and reflecting on their strategies and practices, most participants learned from the process and refined and adjusted strategies as needed. Mirroring the findings with respect to motivational CQ, there were significant differences between the responses from the same participants who scored high for metacognitive CQ and the same participant who scored low.

Informed by their cultural knowledge of TNE students (cognitive CQ), participants articulated, and were observed to make, behavioural modifications when teaching transnationally. These included consideration of their attire, culturally tailored personal introductions, adjustments to speech patterns and language, variations in classroom management styles in order to increase their approachability to TNE students and adjustments
to body language. The dominant finding with respect to behavioural CQ was that greater adjustments were required by participants teaching first-year students, particularly with respect to speech, and there were disparities between what the participants and students regarded as appropriate.

In contrast to the other CQ components, there was a discrepancy between the rating obtained on the CQS for behavioural CQ and the observed behaviour of one of the participants. Whilst the participant obtained a low rating, he articulated and was observed to exhibit carefully considered behavioural modifications while teaching in a TNE environment, as did the participants who obtained a high rating for behavioural CQ. It was these participants who drew more extensively on their cognitive CQ to inform the behavioural adjustments articulated, and observed to be made, while teaching transnationally. Alternatively, one of the participants who obtained an average rating for behavioural CQ, seemed unable to articulate, and was not observed to make, significant alterations to behaviour during TNE teaching.

Combined discussion of the findings from Chapters 4 to 6 are presented in Chapter 7.
Chapter 7: Discussion of findings in relation to previous research

Chapter 4 presented the findings in relation to research question one, regarding the total CQ levels of Australian accounting academics, together with the four components that comprise the framework (metacognitive, cognitive, motivational and behavioural). Chapters 5 and 6 presented the findings in relation to research question two, regarding how Australian accounting academics develop, evaluate and modify culturally intelligent teaching practices for use in a TNE environment. According to Wang (2008) ‘culture is embedded in the context and cannot be understand fully without taking context into consideration’ (p.58); therefore, this chapter commences with a discussion of the findings with reference to previous research on the TNE teaching environment, both at a broader institutional level and at a classroom level. It then presents discussion of the key findings of both stage one and stage two of this research in relation to existing scholarship. The discussion of stage two is categorised according to the CQ components from which the findings emerged: motivational CQ, cognitive CQ, metacognitive CQ, and behavioural CQ. In this way, salient outcomes of this research are situated within the theoretical framework of CQ, thereby contributing to knowledge of CQ, one of the stated aims of this study.

7.1 The TNE context

7.1.1 At an institutional level

As noted in chapter 5, participants’ comments in this study about the institutional environment surrounding TNE teaching fell into four main areas, namely: the level of professional development provided, reward systems for recognising excellence in teaching, student feedback, and the increasing institutional emphasis placed on research. The findings of this study indicate that Australian accounting academics strongly perceive they receive limited institutional support for TNE teaching, thereby confirming previous studies (Mazzarol and Hosie, 1997; Debowski, 2003; Jais, 2012; Lynch, 2013). All of the participants noted that they had not received, nor been offered, any formal training prior to teaching in a TNE environment, despite the two universities used in this study being major longstanding providers of TNE. In addition, seven of the eight participants claimed their university websites contained no supporting resources. However, it should be noted that at a broader
level, the OLT has recently funded projects with outcomes including professional development frameworks and resources to support TNE teaching academics (Leask and Wallace, 2011; Mahmud and Sanderson, 2011; Mazzolini et al., 2012; Pyvis, 2013; Keevers et al., 2014). These reports and associated resources are available on the OLT website (OLT, 2015a), and the Keevers et al. (2014) report has a dedicated website containing the project’s TNE practice development toolkits and resources (OLT, 2015b). Nevertheless, the websites of the two universities in this study did not include links to these resources.

Participants also articulated an absence of TNE teaching from university performance measures and reward systems, both of which were perceived as being heavily skewed towards research. This view is in accordance with a much wider stance in the literature that ‘teaching is undervalued in status and financial terms when compared to research’ (Lemass and Stace, 2010, p.21) at most universities (Ramsden, 1998; Young, 2006; Hancock et al., 2015). Moreover, two of the participants described what they perceived to be negative ramifications of involvement in TNE teaching for their performance measures, and consequently their career advancement, a view expressed in previous studies (Mazzarol and Hosie, 1997; Debowksi, 2003; Jais, 2012; Lynch, 2013). Although teaching in a TNE environment affords academics the opportunity to acquire skills through working ‘with people from other cultures, managing uncommon problems, and coping with demanding situations’, universities ‘tend not to recognize the value of these acquired skills’ (Jais, 2012, p.154).

Literature suggests international placements can enhance professional, cultural and personal skills for expatriates (Dickmann and Harris, 2005; Kraimer et al., 2009; Stahl et al., 2009). Yet following repatriation, these newly acquired skills are not necessarily acknowledged and rewarded (Riusala and Suutari, 2000; Caligiuri and Lazarova, 2001; Stahl and Cerdin, 2004; Stahl et al., 2009), a phenomenon also noted with respect to academics following TNE teaching (Jais, 2012). Hence, the findings of Kraimer et al. (2009), that perceptions of lack of recognition of international experience in reward and promotion criteria can reduce the attractiveness of international assignments, have significant implications for TNE teaching (Jais et al., 2015). It is worth noting that since the original interviews were conducted, three of the participants who previously undertook TNE teaching regularly now do so sporadically in order to devote additional time to research, in response to changing university expectations.

In addition to an absence of TNE teaching from university performance measures and reward systems, formal student evaluations of TNE teaching are sporadic. Formal student evaluation
processes conducted transnationally varied between the universities in this study, as noted in previous studies (Shah et al., 2010; Lynch, 2013). Following their analysis of AUQA audit reports, Shah et al. (2012) concluded that there were ‘limited attempts made by universities to embed transnational student feedback systematically into institutional stakeholder feedback frameworks’ (p.76). Similarly to Nair et al. (2011), participants in this study highlighted that even if formal student evaluations are carried out, their effectiveness is reduced or rendered meaningless if the results are not communicated and discussed with teaching staff. Neither of the participants for whom the observational trip was either their first or second TNE teaching trip received any formal feedback from their TNE students, nor were they offered an opportunity to discuss their TNE teaching upon their return. Participants flagged inherent weaknesses with formal student evaluations, such as lack of student engagement and poor participation rates, also noted in previous studies (Harvey, 2005; Nair et al., 2011). Nonetheless, they felt that some level of feedback would have been beneficial, given significant differences between the domestic and TNE environments and students (Shah et al., 2010; Nair et al., 2011). Kane et al. (2008), stated that feedback from students ‘can provide insights into socio-economic, political and cultural impacts on the student experience’ (pp.135-136); not seeking feedback from TNE students ignores a potentially valuable cultural learning tool that should be incorporated within university systems.

Castle and Kelly (2004) argued that due to the dissimilar nature of TNE programs, consistent monitoring and evaluation is essential for both ensuring and assuring their quality. Indeed, TNE programs deemed to be lacking in quality assurance in AQUA audits have been closed (Clayton and Ziguras, 2011). Despite the substantial reputational and financial risk to universities operating TNE programs should quality fail (Debowski, 2003; 2008; Poole and Ewan, 2010; Chapman and Pyvis, 2013), the evidence suggests that monitoring and evaluation processes are indeed deficient.

In summary, Debowski (2003) highlighted the need for universities to provide improved ‘support and recognition of the demands the roles entail’ (p.7) for those involved in TNE teaching in 2003. However, the research presented herein implies that universities are still not providing formal training for academics before they embark on TNE teaching, nor even providing the outcomes from large research projects on TNE in the learning and teaching resources area of their websites. Furthermore, whilst government policies have increasingly emphasised the need for universities to maintain ‘robust and systematic approaches to student feedback that inform the ongoing enhancement of the student experience’ (Shah et al., 2012,
limited progress has been made in this area within the TNE environment. The issues articulated by the participants in this study confirm the findings of Lynch (2013) – that university support and performance measures of TNE teaching have largely remained unchanged in the decade or so since Debowski (2003) emphasised their deficiencies. The findings of this study demonstrate little has changed since Lynch (2013), with universities still not addressing this problem.

7.1.2 At a classroom level

The findings of this study indicate many of the previously reported challenges of the TNE environment at a classroom level persist. In particular, the participants described having to manage the intensive mode of delivery within the TNE environment, a challenge well documented in previous studies (Debowski, 2003; Gribble and Ziguras, 2003; Leask, 2004; McBurnie and Ziguras, 2007; Smith, 2009; Jais, 2012; Lynch, 2013).

All participants articulated the physical and mental exhaustion that engulfed them while undertaking their TNE teaching due to the requirement to teach a large amount of material in a short space of time in a culturally different context (Debowski, 2003; Teekens, 2003; Leask, 2004; McBurnie and Ziguras, 2007; Poole and Ewan, 2010; Jais, 2012; Lynch, 2013). Indeed, the participants echoed the findings of Debowski (2003), who stated that the intensive nature of TNE teaching places significant demands on academics, ‘ranging from high cognitive load, high physical demands, low recreational opportunity, and high emotional load’ (p.2). Like participants in previous studies (Evans and Tregenza, 2002; Debowski, 2003; McBurnie and Ziguras, 2007; Lynch, 2013), they mentioned factors that exacerbated their exhaustion: international travel to a different time zone without any recovery time, and the requirement to reorganise domestic teaching commitments, prepare both domestic and TNE teaching materials, meet research deadlines, and maintain administrative commitments while offshore to ensure they were not overwhelmed upon their return. As Allport (2000) and McBurnie and Ziguras (2007) noted, academics believe these factors impede not only the quantity but the quality of their TNE teaching.

Whilst participants, particularly those teaching final-year courses, admitted to struggling with the combined TNE lecture/tutorial structure (compared to separate lectures and tutorials domestically) and larger size of their TNE classes, discussion regarding these issues is largely absent from the scholarly literature on TNE (with the exception of Debowski (2003)). For many participants, teaching transnationally thus necessitated a complete recalibration of their
teaching practices and the way in which they managed and operated within the classroom. Whilst the TNE section of the websites for both universities in this study warn academics that they are likely to be teaching large classes, only University 1’s website included brief generalised teaching notes regarding their management. The findings of this study confirm that the challenges noted in previous studies continue to exist, and universities are doing little to alleviate them. In addition, this study extends the TNE literature by documenting the challenges associated with teaching large classes in a TNE environment.

The participants gave similar descriptions of the characteristics of their TNE students, including their ‘reticence in asking and responding to questions in class’ (Dunn and Wallace, 2006, p.361) and general lack of interaction, as described in other studies (Evans and Tregenza, 2002). There was some evidence amongst first-year students of ‘culture shock’, as Pyvis and Chapman (2005) described, such that the ‘learning environment encompasses or expresses foreign cultural values that can disorientate the international student who comes into the situation with their own cultural baggage’ (p.24). First-year students stated that interactive learning, which most visiting academics expected or tried to apply, was a pedagogical practice with which they were unfamiliar; they initially felt completely unprepared and unsure how to respond. Indeed, visiting academics’ use of student-centred teaching methods was at times ‘confronting’ to the TNE students due to their ‘cultural learning style differences and preferences’ (Dunn and Wallace, 2004, p.240). Overall, the students from Hong Kong appeared the most uncomfortable with this style of learning.

With the exception of language problems, the participants did not discuss in detail other aspects referred to in the literature in relation to TNE students, such as ‘plagiarism, lack of familiarity with Western notions of critical thinking and reflective practice’ (Dunn and Wallace, 2006, p.361). Participants in this study did not overtly stereotype their TNE students, a tendency that Heffernan et al. (2010) cautioned against. This study, using the CQ as the informing theoretical framework, extends TNE scholarship by revealing the processes Australian accounting academics use to manage the impact of culture on their teaching pedagogies. A detailed discussion of these is presented in sections 7.3 to 7.6.

In summary, the TNE classroom is characterised by short, intensive periods of teaching, which the participants described as both exhausting due to the nature of the model and frustrating due to students’ resistance to the student-centred and interactive teaching methods generally employed. The challenges of the TNE classroom are reasonably well documented in
the literature from the academics’ point of view, but McBurnie and Ziguras (2007) argued that many of the papers presented at higher education conferences are merely ‘anecdotal’ (p.47). Little is known about the TNE experience from the students’ point of view (Miliszewska and Sztendur, 2010; Hoare, 2012). Surprisingly, given that TNE programs have been in operation for over two decades, there is also little known about the processes academics and their TNE students use to navigate the learning and teaching juxtaposition that constitutes the TNE teaching environment (McBurnie and Ziguras, 2007). It is this gap in the literature, using the theoretical framework of CQ as a lens, which this study addresses in the forthcoming sections. Discussion of stage one of this research, the national survey, is presented first. This is followed by discussion of the findings from stage two.

7.2 National CQ survey

The results from the national survey of accounting academics conducted in stage one of this research were presented in Chapter 4. The results from the regression analysis presented in Table 4.5 indicate that those who have resided overseas for a continuous period greater than twelve months have higher CQ. This is a new measure of international experience in the CQ field. In addition, the findings indicate that academics who have taught transnationally, particularly in Southeast Asia, have higher CQ, which is consistent with previous scholarship on work-related international experience (Crowne, 2008; Shannon and Begley, 2008). The findings in relation to these two variables are discussed in the following sections.

7.2.1 Overseas residency

The results presented in Table 4.5 indicate a statistically significant positive relationship between overseas residency and total CQ, as well as three of the four CQ components (the exception being behavioural CQ). Overseas residency, defined as living outside Australia for a continuous period greater than twelve months, captures the impact of deep international experience as a result of prolonged exposure to a host culture. The regression results suggest that residing overseas affords opportunities to experience immersion in the local culture by moving beyond the hotel room, tourist sites and restaurants serving familiar food, to, for example, shopping for fresh produce in local markets and spending leisure time with locals. Short-term visits generally do not offer the same opportunities. This result is in contrast to Crowne (2008), who found that ‘currently living outside an individual’s country of citizenship’ (p.395) negatively impacted behavioural CQ. However, the absence of a time period attached to Crowne’s measure could mean participants were living overseas for a few
days or several years at the point of responding to the survey, and therefore have very
different levels of overseas experience and give potentially markedly different responses,
thereby leading to an inconsistency in results. This study has therefore defined and examined
a new measure to capture the impact of long-term international experience on CQ.

Overseas residency, while exhibiting a statistically significant positive relationship in this
study with total CQ, metacognitive CQ and cognitive CQ, is less strongly associated with
motivational CQ. Overseas residency was not found to be a significant predictor of
behavioural CQ. This is in keeping with the suggestion that after the ‘honeymoon’ phase
experienced on arrival, initial excitement and drive wanes (Winkelman, 1994), thus reducing
motivational CQ and behavioural CQ.

7.2.2 TNE teaching experience

Notwithstanding the many cultures that exist in Australian domestic classrooms (Gribble and
Ziguras, 2003), the experience of teaching transnationally in Southeast Asia was found to be
significantly positively associated with the CQ levels of Australian accounting academics
across all four components. Previous studies examining work-related international experience
have revealed significant relationships between international experience and CQ, but the
findings have not been consistent across the four components (Crowne, 2008; Shannon and
Begley, 2008; Tay et al., 2008). Shannon and Begley (2008) found the number of countries
worked in was positively related to metacognitive CQ and motivational CQ, and Crowne
(2008) found work-related international experience was positively related to all components
of CQ except motivational CQ. Tay et al’s (2008) study of short-term business travellers
found the length of work-related international experience to be related only to cognitive CQ.
It is possible that – due to Australia’s geographical isolation – some of the respondents in this
study have not or rarely travelled internationally, particularly beyond Anglophone countries.
Therefore an international teaching experience in Southeast Asia is more likely to have a
marked influence on their CQ levels than on respondents from smaller countries bordering
multiple nations consisting of diverse cultures.

TNE teaching allows Australian accounting academics to interact with students and other
locals in the host country; this research suggests that these experiences can produce a
meaningful increase in cultural knowledge (cognitive CQ). It is possible that the strategies
academics develop and use in TNE classrooms, followed by reflection on their effectiveness
as captured by metacognitive CQ, influence their domestic teaching practices (Debowski,
2003; Dunn and Wallace, 2004). The benefits of this would include greater confidence in teaching students from culturally diverse backgrounds (motivational CQ), and an increased awareness of appropriate behaviour in a culturally diverse classroom environment (behavioural CQ).

As previously noted, TNE teaching trips often consist of fly-in-fly-out arrangements that require visiting academics to deliver a large amount of teaching material in a short time, frequently affording them little time for reflection and quality interaction with students and locals (Ziguras, 2008). Similarly, Moon et al. (2012) and Oddou et al. (2000) concluded that the requirement to focus time and energy on work-related international experiences diluted or even eliminated the usefulness of the experience. Nevertheless, the empirical findings of this study indicate that even brief international experiences can have a positive effect on CQ, thereby supporting the work of Engle and Crowne (2014). It appears that TNE teaching allows sufficiently meaningful, albeit restricted, interaction and engagement with the local culture (Osland and Osland, 2006), such that an enhancement in CQ levels occurs. It is possible that academics who undertake TNE teaching have a natural interest in other cultures and therefore are motivated to maximise the international experience (motivational CQ) and acquire cultural knowledge (cognitive CQ), thereby being better able to devise appropriate strategies (metacognitive CQ) and adapt their behaviour (behavioural CQ) during the international experience. Furthermore, it is possible that academics participating in transnational teaching tend to be those with established good teaching practices and therefore are better able to adapt these practices to the different cultural environment.

This study responded to calls from Lee and Sukoco (2010) and Engle and Crowne (2014) to explore international experience in the area of cultural distance. There is greater cultural distance (Hofstede et al. 2010) between Australia and Southeast Asia than there is between Australia and Anglophone countries, or between Australia and Europe. Indeed, Australia and Southeast Asia are approaching ‘opposite poles’ in terms of cultural distance (Hofstede et al., 2010, p.92). Accordingly, the CountriesTaught test variable was separately coded according to transnational teaching in Southeast Asia (specifically Singapore, Hong Kong, Malaysia, and mainland China), in Anglophone countries (specifically United Kingdom, United States, Canada and New Zealand) and Europe. The regression models using the separately coded CountriesTaught variable yielded quite different results, with the CountriesTaught variable coded for teaching in Southeast Asia consistently providing positive statistically significant relationships with total CQ and all four CQ components. In contrast, results in the regression
models for the *CountriesTaught* variable coded for teaching in Anglophone countries and Europe were not significant. These findings provide a new understanding of the impact of cultural distance on CQ. They suggest that individuals undertaking an international experience where the international host environment is markedly different to the home environment have higher CQ levels. Conversely, they imply that individuals visiting host environments similar to the home environment have not been exposed to substantial cultural diversity and, therefore, have lower CQ levels. Consequently, the *CountriesTaught* variable coded for teaching in Southeast Asia is the model reported in this study.

Whilst transnational teaching experience in Southeast Asia was found to be positively and significantly related to total CQ and all components of CQ in stage one of this research, stage two was undertaken to elucidate the processes through which these experiences are translated into CQ, and to further understand an individual’s propensity to develop CQ. The use of qualitative methods in stage two was a response to Gelfand et al’s (2008) and Matsumoto and Hwang’s (2013) recommendations to supplement quantitative analyses of CQ with qualitative methods. As detailed in Chapter 3 (section 3.3.3), stage two involved participants completing the CQS, with their scores for total CQ and each of the four CQ components then being compared to the average scores for Australian accounting academics obtained in the national survey in stage one. This enabled participants to be rated as high, average or low for total CQ and each of the four CQ components, as summarised in Table 5.2. Using these ratings, the findings triangulated from interviews with participants, observations of their teaching in both a domestic and TNE environment, and focus groups with their TNE students, were presented in Chapters 5 and 6.

The following sections discuss the findings from Chapters 5 and 6 in relation to the work-related international experiences pertinent to Australian accounting academics, that of TNE teaching, in order to increase understanding of the results from stage one. The discussion is presented according to the four components of CQ, in the order in which the findings were presented in Chapters 5 and 6, namely motivational CQ, cognitive CQ, metacognitive CQ and finally behavioural CQ.

### 7.3 Motivational CQ

Motivational CQ is concerned with the drive and interest an individual has to function and manage effectively in culturally diverse situations (Ang and Van Dyne, 2008). The following
sections discuss the themes arising from stage two of this research in relation to motivational CQ.

7.3.1 Intrinsically motivated

Two participants stated that whilst additional remuneration previously motivated them to undertake TNE teaching, this was no longer the case. This aligns with the findings from previous studies that while monetary incentives for TNE teaching are initially enticing to academics, their value diminishes over time as the accompanying personal and professional impacts become apparent (Debowski, 2002; Lynch, 2013).

Academics in this study continue to teach in TNE programs primarily for intrinsic reasons, a phenomenon also noted by Lynch (2013) and Jais (2012). The ability to personally engage in cross-cultural encounters is a unique aspect of CQ (Livermore, 2011). The participants with higher levels of motivational CQ were motivated by the opportunity to interact with locals from another culture and teach international students at universities located outside Australia. As a result of being highly motivated to interact with their TNE students, participants were able to gain a greater understanding of their pedagogical and cultural backgrounds (cognitive CQ), which then informed the formulation of teaching strategies and practices for use in a TNE environment (metacognitive CQ). Not only did this understanding and knowledge inform their teaching within a TNE environment, it resulted in greater understanding and empathy for the international students present in their domestic classrooms (Leask, 2004; Smith, 2014). Those with higher levels of motivational CQ were able to ‘transform their teaching through active engagement with cultural others’, thus assisting in the achievement of the goal to which many universities now aspire, that of internationalisation (Leask, 2004, p.1).

The academics possessing higher levels of motivational CQ regarded the students as having much to teach them, thus adding support to Hoare’s view (2012) that TNE teaching ‘provides a potentially rich experience for “second chance” learners’ (p.283) that transcends merely extrinsic rewards. This is consistent with the work of Csikszentmihalyi (2014), who posited that academics who are intrinsically motivated to learn are more effective in their teaching, regardless of the circumstances or challenges. Csikszentmihalyi further stated that ‘if the extrinsic outcome is emphasized at the expense of enjoying the experience as it occurs, the effectiveness of learning is greatly diminished’ (p.174). Thus it follows that intrinsic motivation is both the product of TNE teaching and the means by which TNE teaching is
accomplished. Similarly, an intrinsic interest in other cultures is an essential component of motivational CQ and can increase motivational CQ (Livermore, 2011).

Conversely, the participant low in motivational CQ acknowledged that he was not always able to successfully interact with his TNE students, nor was it a motivating factor inherent in his TNE teaching. Some academics do not avail themselves of the opportunity to learn from TNE students, possibly due to their lack of motivation and understanding of how to do so effectively. As a result they do not view meaningful interaction with their TNE students as a necessary requirement of their TNE teaching (Csikszentmihalyi, 2014). These academics regard TNE teaching as a requirement of their employment at a university with a global focus, for which they are remunerated accordingly. They are motivated only by extrinsic factors, and often leave the cross-cultural situation without having enhanced their motivational CQ.

### 7.3.2 Opportunity to travel

As in previous studies, participants described the motivating influence of travel on their decision to undertake TNE teaching (Jais, 2012; Lynch, 2013; Smith, 2014). Positive aspects included the opportunity to experience new foods, sights and climatic conditions (Smith, 2014) and new and stimulating cultural situations (Teichler, 2004). Those with higher levels of motivational CQ remained excited by the ‘sheer pleasure’ of travel to a different cultural setting, notwithstanding the many challenges involved, as documented earlier.

Travel, whilst initially appealing for academics, has been found in other studies to decline over time as a motivating factor for TNE teaching (Debowski, 2003; Lynch, 2013). It was noteworthy in this study that it was not the experienced trip takers, nor those who were actively engaged in research, whose motivation to engage in TNE teaching decreased over time. Rather, it was the participant with low motivational CQ who articulated the diminished allure of travel as a motivating factor underpinning his TNE teaching, stating that in his opinion, there was nothing new left to experience.

The two participants who had resided overseas for a continuous period greater than twelve months continued to be excited by and enjoy overseas travel. For these participants, overseas residency was both a product of, and fuelled by, their enjoyment of travel and as a result both had higher levels of motivational CQ.
7.3.3 Openness to experiences

All participants with high or average levels of motivational CQ, in stark contrast to the participant with low motivational CQ, enthusiastically articulated the enjoyment they derived from being open to, and undertaking, new experiences, both on a personal and professional level. This supports the finding from Ang et al’s (2006) exploratory study that openness to experience is a ‘crucial personality characteristic’ that is pivotal in an individual’s propensity to function effectively in diverse cultural settings (p.100).

Motivational CQ, as discussed earlier, encapsulates an individual’s drive and interest in adapting to culturally diverse settings. Individuals open to new experiences are inherently curious, thereby facilitating a willingness to move beyond the familiar to the new and unfamiliar (Ones and Viswesvaran, 1997). Openness to experience is a trait that carries with it high levels of tolerance and flexibility (Oolders et al., 2008). As a result, the participants who were open to new experiences more readily accepted the cultural differences present in the TNE classroom (Bhagat and Prien, 1996), and were less likely to adopt stereotypic behaviour (Flynn, 2005) by classifying their TNE students according to a Confucian-Western dichotomy (Ryan and Louie, 2007). Rather, they were more likely to take into account the complexities and diversities that can exist both within and between the pedagogies that underpin these two educational systems (Geiger et al., 1998; Ryan and Louie, 2007) by maintaining a flexible approach when operating within the TNE classroom.

7.3.4 Self-efficacy

Self-efficacy refers to ‘beliefs in one’s capabilities to organize and execute the courses of action required to produce given attainments’ (Bandura, 1997, p.3). The majority of participants in this study articulated high levels of confidence with respect to TNE teaching, even those with little or no experience in this area. Several of the participants stated that as a result of teaching many international students in Australia they felt reasonably confident in being able to teach in a TNE environment. Nevertheless, participants, like those in Gribble and Ziguras’ (2003) study, acknowledged that TNE teaching was undertaken in a different cultural environment, thereby requiring a more nuanced understanding of the ‘cultural, political, legal and economic context...in which they were teaching’ (p.210). Participants in this study articulated varying levels of confidence in their capacity to fully understand the host country’s cultural, political, legal and economic context. The findings of this study suggest that self-efficacy in relation to work-related international experience is partly
determined by the extent of cross-cultural interactions undertaken in the home environment. Furthermore, the participants who had little or no work-related international experience reported substantial non-work-related international experience for personal or educational purposes; it is possible that this influenced their high levels of confidence with respect to TNE teaching.

Tay et al. (2008), in their study of short-term business travellers, found the number of work-related international experiences was not related to motivational CQ. However, they theorised that the business trips (defined as approximately one week in length) were too short and task focused to permit sufficient interaction to enhance confidence and self-efficacy during culturally diverse encounters. In contrast, the results from stage two of this study, collected by inter alia observing participants teaching in a TNE environment over three (University 1) or four (University 2) consecutive evenings, suggest that academics can meaningfully interact with their TNE students, notwithstanding the intensity of the delivery mode, such that confidence and self-efficacy levels are increased. It is possible that as a result of teaching international students domestically (Gribble and Ziguras, 2003), academics have significant exposure to cultural diversity within their home work environment, thereby leading to increased levels of self-efficacy in their TNE teaching.

The TNE environment can be challenging, as described earlier, but TNE teaching academics with sufficient self-efficacy will persevere. Furthermore, the ability to persevere through the inevitable challenges that occur during cross-cultural encounters is a unique and crucial aspect of CQ, and in particular motivational CQ, which stems from an intrinsic interest in other cultures (Livermore, 2011). The findings of this study imply that self-efficacy is a potentially important characteristic in relation to TNE teaching and the development of motivational CQ (MacNab and Worthley, 2012).

7.3.5 Section summary

The critical importance of the dominance of intrinsic motivation (over and above extrinsic motivation) and its resultant impact on motivational CQ is a new finding within scholarship on CQ, and provides new understanding of the significant association between TNE teaching and motivational CQ obtained in stage one. The relative importance of extrinsic and intrinsic factors, and their resultant influence on motivational CQ, has hitherto not been examined. The results of this study suggest that those whose primary motivation for participating in a work-related international experience is extrinsically driven do so merely to collect the extrinsic
reward (typically financial) and then exit without having further extended their motivational CQ. When extrinsic rewards for work-related international experiences, such as remuneration, are either removed or no longer regarded as being sufficient due to the inherent challenges involved, or recognition in key performance measures are not forthcoming, motivation is impaired. Furthermore, the findings of this study would appear to indicate that individuals who are intrinsically motivated to participate in a cross-cultural encounter tend to be more highly motivated to engage with culturally diverse others. Participants with higher levels of motivational CQ were intrinsically motivated to undertake TNE teaching in and of itself and/or due to the opportunity to travel. Through their engagement with culturally diverse others, intrinsically motivated individuals are more likely to expend greater effort to understand the different cultural environment during the work-related international experience and how to operate effectively within it, notwithstanding the many challenges that will inevitably be present (Livermore, 2011).

However in contrast to the results of stage one, it was not the number of work-related international experiences that were found to affect the motivational CQ of participants in this study, but rather their intrinsic level of motivation to travel and their openness to new experiences (Oolders et al., 2008). On the one hand, participants who merely viewed TNE teaching as a requirement of their job and executed it routinely exhibited lower motivational CQ. On the other hand, participants who were intrinsically motivated to teach in, and travel to, a culturally different place and were generally open to new experiences, even if they had made many TNE teaching trips, exhibited higher motivational CQ. The finding from this study that openness to experience is important for the development of CQ supports the early work of Ang et al. (2006) in this area. In addition, the results of this study would appear to indicate that participants’ levels of self-efficacy (Bandura, 1997) in relation to TNE teaching were not dependent on the number of previous TNE teaching trips. However, participants with little or no previous work-related international experience did possess considerable non-work-related international experience – that is, travel for personal or educational reasons. Other participants with substantial work-related international experience reported negligible non-work-related international experience. Therefore, it seems that any significant international experience is associated with higher self-efficacy.

The findings of stage two enhance understanding of the stage one finding that TNE teaching in Southeast Asia is significantly and positively related to motivational CQ. In stage two, the significance of intrinsic motivation, the desire to travel, the propensity to remain open to new
experiences, and self-efficacy were identified as critically important in translating work-related international experience into increased motivational CQ for the participants.

7.4 Cognitive CQ

The cognitive component of CQ refers to an individual’s cultural knowledge and knowledge of the cultural environment (Ang and Van Dyne, 2008). The following sections discuss the themes arising from stage two of this research in relation to cognitive CQ.

7.4.1 Acquisition of cultural knowledge

Academics teaching in a TNE environment clearly need to develop their cultural knowledge (Gribble and Ziguras, 2003), and the need to contextualise teaching materials is stressed in the literature (Dunn and Wallace, 2006; McBurnie and Ziguras, 2007; Leask, 2013; Pyvis, 2013). Nevertheless, little is known about the processes academics employ to acquire the cultural knowledge needed to teach effectively in a TNE environment and appropriately contextualise the associated teaching materials.

All participants in this study, as did those in Lynch’s (2013) study, reported reading the local newspaper while they were teaching offshore, and to a lesser extent online while in Australia. The participants also cited books and the internet as useful sources of information on cultural norms, values and customs. Several participants acknowledged that whilst they read extensively to obtain cultural knowledge when they commenced TNE teaching, the extent to which they did this had diminished significantly. It is argued that this approach alone, like traditional cultural training methods that focus solely on country-specific information, does not sufficiently prepare an individual for understanding and mastering the nuances present within cultures (Earley et al., 2007).

This study found that a more active approach, involving moving beyond the confines of the hotel, as Gregersen et al. (1998) and Oddou et al. (2000) recommended, gave participants greater understanding of the local culture, resulting in enhanced cognitive CQ. As noted earlier, academics are frequently scheduled to fly in the day before the commencement of their TNE teaching and return immediately after its conclusion, with little free time in between (Debowski, 2003). Yet it was the participants with higher levels of cognitive CQ who sought to engage with the locals whenever possible, whether students, local academics, taxi drivers, hospitality workers or market vendors. It was through asking questions, observing and experiencing phenomena, in both teaching and non-teaching contexts, that
assisted in participants furthering their understanding of the culture (Oddou et al., 2000; Louie, 2005). Even negative experiences can serve to increase understanding of the host culture (Fenech et al., 2013); the individual therefore moves from being a business traveller (Damarin, 1993) and merely observing the culture to actually participating in the culture. The findings of this study indicate it is the quality rather than the quantity of the international experience that assists in deeper development of cognitive CQ.

### 7.4.2 Communities of practice

According to Knight et al. (2006), embedding formal learning in the workplace is notoriously problematic, and as noted earlier, did not occur in relation to TNE teaching at either university utilised in this study. In the absence of formal training at an institutional level, all participants sought and valued information from colleagues regarding TNE teaching practices and the cultural environment while offshore (Gribble and Ziguras, 2003; Hoare, 2013). This is in keeping with the findings of Boud (1999) that informal interactions with colleagues are the predominant avenues of learning for academics, and often have a more profound influence than formal professional development programs.

Wenger et al. (2002) defined a community of practice as ‘groups of people who share a concern, a set of problems, or a passion about a topic, and who deepen their knowledge and expertise in this area by interacting on an ongoing basis’ (p.4). Communities of practice involve situated learning and encapsulate the sharing of knowledge and joint enterprise such that collegial relationships are built in an environment of trust (Wenger, 1998a). In this study, communities of practice that accorded with Wenger’s definition were observed to spontaneously emerge amongst accounting academics while they were teaching transnationally. This was particularly evident during shared meals, predominately breakfast, and during travel to and from the university in shared taxis. It was through this informal mechanism that participants received support and valuable resources for their teaching practices in a different cultural context.

Previous studies have called for communities of practice to be formalised in order to enhance communication and the professional development of all those operating in the TNE space (Leask, 2004; Dunn and Wallace, 2006; 2008; Smith, 2009; Keevers et al., 2014; Smith, 2014). Whilst Dunn and Wallace (2008) and Keevers et al. (2014) proposed that these cross-border communities of practice should be intentionally built into partnership agreements, this was not the case in either university in this study.
The communities of practice in this study were completely ad hoc, without any expert intervention or supportive structure provided by either the Australian or partner universities. Participants stated they preferred colleagues with ‘firsthand experience’ as sources of information rather than formal training methods (Gribble and Ziguras, 2003; Paige and Goode, 2009; Smith, 2009). However, scholarship surrounding this practice is not so positive (Dunn and Wallace, 2006; Hoare, 2013); Hoare (2013) was particularly critical, arguing that reliance on colleagues who have previously taught in Asia is an ‘unfortunate’ reference point, due to it being ‘at best negatively skewed and at worst ethnocentric and ill-informed’ (p.564). As a result, informal mentoring, particularly if the mentor lacks a ‘nuanced cultural understanding’, can reinforce stereotypic attitudes and behaviour within TNE teaching academics (Dunn and Wallace, 2006, p.361) and hamper the development of cognitive CQ. Interestingly, in this study the only participant who described adopting a mentor role with those teaching in a TNE environment for the first time was the participant who rated low in total CQ and all other CQ components (except behavioural CQ).

The communities of practice championed in the TNE literature incorporate local teaching staff and administrators, amongst others (Leask, 2004; Dunn and Wallace, 2008). Whilst participants in this study did attend formal prearranged meetings with local teaching and administrative staff, the objective of these was not to create ‘authentic teaching, learning and student support tasks’ as Dunn and Wallace (2008, pp.249-250) suggested. Rather, their objective was the selection of submission dates for assessment items and agreement on a timetable for presentation of topics. The only participants to informally meet their local teaching counterparts (one of whom also met a local professional expert) in order to create culturally appropriate teaching materials were the two participants who rated highly for cognitive CQ.

Other members of the communities of practice operating in this study were academics from other disciplines, such as economics or management, who were simultaneously undertaking TNE teaching. Participants regarded the cross-disciplinary perspective and fresh insights they were able to offer highly. However, reference to cross-disciplinary academics as members of TNE communities of practice is surprisingly absent from TNE scholarship.

Consistent with the literature surrounding communities of practice and situated learning (Lave and Wenger, 1991), the participants did not explicitly conceptualise their behaviour as learning but rather as peripheral participation in activities serving to increase their knowledge.
and expertise for operation within a TNE environment. These informal learning mechanisms were largely invisible, and therefore unrecognised within the university reward system (Boud, 1999). Rather, participation in the communities of practice was driven by participants’ professionalism and their intrinsic motivation to acquire knowledge in order to facilitate their effective operation within a TNE teaching environment. The participants in this study had all received teaching excellence awards, but these awards related to teaching in a domestic environment. TNE teaching, however, is undertaken in a different cultural context, and the participants recognised that teaching strategies and practices proven effective in a domestic environment were not always so in a TNE environment. Participants with higher levels of motivational CQ deliberately sought out colleagues whom they respected to assist them in furthering their cultural knowledge of the new context in which they were teaching (cognitive CQ), and with adjusting their teaching practices and philosophies (metacognitive CQ) and behaviour to the different cultural context of the TNE classroom (behavioural CQ). This finding is in accord with Deci and Ryan (1985), who posited that intrinsic motivation is frequently connected with superior learning processes and achievements, and demonstrates the interconnectedness of the CQ components.

### 7.4.3 Section summary

This study found all participants acquired cultural knowledge (cognitive CQ) through the passive activity of reading newspapers, books or online materials. However, the active approach of fully participating in the culture rather than merely observing it (Damarin, 1993) was of greater significance in translating the international experience into increased cognitive CQ. Participants with higher levels of cognitive CQ were observed to pursue and enjoy conversations that extended beyond mere pleasantries with locals, such as students, taxi drivers and friends. Immersion in the host culture, through interaction with locals in particular, facilitated deeper understanding. The findings of this study, using qualitative methods, elucidate the manner in which international experience can facilitate the deeper development of cognitive CQ. A significant finding of this study is that the quality of the international experience, rather than quantity (Oddou et al., 2000), is of greater significance in transforming the international experience into increased cognitive CQ.

The importance of communities of practice as a source of cognitive CQ is a new finding in scholarship surrounding CQ. The findings of this study indicate communities of practice naturally and informally evolve in an immediate and more specific response to the needs of
Australian academic accountants while teaching in a TNE environment. The communities of practice were governed by the members themselves and operated spontaneously, particularly during shared meals. Members alternated between mentor and mentee, as determined by their needs and circumstances. The participants valued the cultural knowledge, resources and support they provided greatly, yet their formation was left to fate rather than being nurtured institutionally. Their operation was not facilitated by an expert, which on the one hand served to increase their appeal, yet on the other hand left them open to becoming a conduit to the reinforcement of ethnocentric and stereotypic attitudes and behaviour (Dunn and Wallace, 2006; Hoare, 2013) and an impediment to the development of participants’ cognitive CQ.

Communities of practice membership comprised visiting academics from both accounting and other disciplines and rarely extended to local teaching staff. It was noteworthy that only the participant with high levels of cognitive CQ operated within a community of practice that encompassed local teaching staff and professionals from the host country.

Whilst the operation, objectives and member composition of transnational communities of practice has been discussed in the TNE literature (Leask, 2004; Dunn and Wallace, 2006; 2008; Smith, 2009; Keevers et al., 2014; Smith, 2014), there is a paucity of knowledge about how these transpire in reality. This study extends TNE scholarship by providing rich portrayals of the existence of communities of practice operating within the TNE environment. The findings of this study indicate that there is indeed a vast distance between what is touted as ideal policy in the literature and what transpires in current practice. To the researcher’s knowledge, the use of communities of practice as a source of cultural knowledge while operating within a culturally diverse environment has not previously been considered in the CQ field. This study extends knowledge of the processes that may enhance cognitive CQ, including active involvement in the host culture and participation in communities of practice while in situ.

This study used qualitative methods to demonstrate the interconnectedness of the CQ components (Ang and Van Dyne, 2008). The dominant finding regarding the development of motivational CQ in this study was the critical importance of intrinsic motivation, in particular the opportunity to teach in a new cultural environment, to travel, and being open to new experiences. This study also found that intrinsic motivation significantly influenced the development of cognitive CQ. Participants’ pursuit of cultural knowledge (cognitive CQ)
within the TNE teaching environment was largely fuelled by their intrinsic motivation (motivational CQ) to operate more effectively within a different cultural context.

The findings of stage two of this study provide new understanding of the result obtained in stage one: that TNE teaching in Southeast Asia is significantly and positively related to cognitive CQ for Australian accounting academics. In stage two, acquisition of cultural knowledge that involved active participation in, rather than merely observation of the host environment, and participation in communities of practice while in situ, particularly communities of practice whose membership also encompassed those from the local culture, were found to be of critical importance in translating work-related international experience into increased cognitive CQ.

7.5 Metacognitive CQ

Metacognitive CQ refers to the mental processes used to formulate strategies for use in cross-cultural encounters. It encompasses an individual’s awareness and conscious monitoring of their own interpretations for consistency with the intentions of others during cross-cultural interactions. Furthermore, it involves reflection and evaluation following their conclusion (Ang and Van Dyne, 2008; Van Dyne et al., 2012). The following sections discuss the themes arising from stage two of this research in relation to metacognitive CQ.

7.5.1 Planning

Little is currently known about the processes of teaching and learning in a TNE environment and the associated experiences of academics and students (McBurnie and Ziguras, 2007). Variance in learning styles between cultures is a vital consideration when devising teaching strategies employed in a TNE environment (Heffernan et al., 2010), which relates to the planning aspect of metacognitive CQ. These strategies need to reflect not only the cultural diversity of the students but the local context in which they will be taught (Yang, 2012). Consequently, strategies found to be effective domestically might not translate to a TNE environment (Pyvis and Chapman, 2005; Leask and Wallace, 2011). Whilst the need to adjust teaching strategies for a TNE context is well documented (Debowski, 2003; Leask, 2008; Leask and Wallace, 2011; Mazzolini et al., 2012), the literature is largely silent on how this should be undertaken and exactly which strategies have been found to be effective. The participants in this study found the use of small groups for discussion purposes, humour and
contextualised teaching materials to be effective strategies in a TNE environment. Discussion of each of these strategies is presented in the following sections.

7.5.1.1 Use of small groups

Participants were cognisant of TNE students’ reticence about answering questions posed to the class as a whole (Dunn and Wallace, 2006) due to cultural traits pertaining to shyness, humility, an unwillingness to draw attention to themselves, or the potential loss of face should their answer be deemed incorrect (Chong, 2007; Lee, 2007; Yang, 2012; Joyce-McCoach et al., 2013). Researchers have noted the heavy reliance on teacher-centred learning environments with minimal interactive learning in Confucian-heritage countries (Chan, 1999; Xiao and Dyson, 1999; Yang, 2012). Consistent with the image of Chinese learners noted in literature, one of the participants in this study adapted his teaching style to align with the more didactic mode of delivery with which his Hong Kong students were accustomed. This approach accords with the ‘culture-deterministic’ stance in literature, which posits that learning styles are not only shaped by but embedded in culture (Ballard and Clanchy, 1997; Jin and Cortazzi, 2006; Pimpa, 2009). This stance implies that teaching styles should be aligned with the learning style preferences of students, as students are then more likely to develop a positive attitude towards learning (Felder and Silverman, 1988) and retain information for longer (Felder, 1993).

However, other researchers, whilst acknowledging the impact of culture, argue that contextual factors also shape learning styles (Wong, 2004; Jones, 2005; Gu and Schweisfurth, 2006; Marlina, 2009). This stance recognises the importance of culture in influencing the preferred learning styles of students, yet with appropriate support, understanding and time, posits that students are able to adapt (Kember, 2000; Smith, 2001; Morrison et al., 2003; Han and Schurmanns-Stehkoven, 2014). Following this line of reasoning, most participants in this study employed a student-centred approach to their TNE teaching, simultaneously supporting students in the transition. They found breaking the students into small groups to be an effective strategy in large TNE classes. Particularly for the students from Hong Kong, for whom English was not their first language (see section 7.6.3), this provided the freedom to discuss concepts and ideas in their native language if required. Discussion within the small groups thereby facilitated a more extensive exploration of the concepts by allowing students to focus on the discussion per se, rather than the eloquence of their discourse. The response presented to the class was that of the group, rather than the individual, as it had been collectively constructed. This aligns with the behavioural characteristics of a collectivist-
orientated society, which emphasise the ‘we-identity’ over the ‘I-identity,’ and group interests over individual interests (Ting-Toomey and Kurogi, 1998; Nisbett, 2003). Group work activities allow students to share their ideas in a safe and non-threatening manner, minimising the potential loss of face. This strategy, and the confidence it affords Asian students, accords with general scholarship on culturally appropriate learning environments and learning experiences for Asian students (De Vita, 2000; Lee, 2007; Joyce-McCoach et al., 2013).

CQ literature stresses the essence of behavioural CQ is being able to appropriately adjust verbal and non-verbal behaviour when interacting with individuals from other cultures (Livermore, 2009). It is not the ‘chameleon effect’ in social interaction (Chartrand and Bargh, 1999, p.893), whereby an individual passively changes their behaviour to match that of others in a culturally diverse environment. Earley and Ang (2003) defined culturally intelligent behaviour as ‘purposive, motive-orientated, and strategic, while culturally competent behaviors are passive, nonconscious, less agentic’ (p.159). Culturally intelligent strategies devised for use in a TNE environment, and resultant behaviour, involve more than simply adapting teaching styles to match the preferred learning styles of TNE students (Livermore, 2009). In this study, individuals with higher levels of metacognitive CQ adopted a teaching style involving culturally appropriate strategies they developed based on their acquired cultural knowledge (cognitive CQ) of TNE students. Thus, in the context of the TNE classroom, culturally intelligent behaviour requires visiting academics to purposively and strategically modify their particular teaching style, while still giving credence to their own underlying teaching philosophies (metacognitive CQ). Culturally intelligent behaviour accords with the educational researchers adopting a contextual stance: strategies for use in a TNE environment (metacognitive CQ) are developed in a purposive and motive-orientated fashion. On the other hand, culturally competent behaviour accords with those adopting a culture-determinist stance: strategies are passive and less agentic (Earley and Ang, 2003).

The views of the students regarding the use of small groups, a somewhat under-explored area in the literature, were interesting to note. Some students regarded discussion with their peers in small groups as a pointless activity; they believed learning emanated from the teacher and they merely waited for the academic to provide the correct answer (Jin and Cortazzi, 2006). First-year students, in particular, articulated their ‘culture shock’ at the interactive expectations and teaching styles visiting academics employed (Pyvis and Chapman, 2005). This finding confirms prior studies (Kember, 2000; Smith, 2001; Morrison et al., 2003; Hills and Thom, 2005; Han and Schurmanns-Stekhoven, 2014) that stress the importance of
support and time in assisting students to transition towards a student-centred approach. However, more experienced students, whilst they did not always initially enjoy interactive methods, were able to recognise their educational benefits and were observed to adapt, albeit to varying degrees (Biggs, 1996; Volet and Renshaw, 1996). This also accords with scholarship regarding the importance of moving beyond merely catering to students’ learning styles, to strengthening areas in need of development (Smith, 2001; Morrison et al., 2003).

7.5.1.2 Use of humour

Some participants in this study employed humour as a strategy while teaching transnationally to relax, engage and assist students to understand and recall difficult and often critical accounting concepts. Yet discussion surrounding humour is largely absent from TNE literature. Even in general educational literature, there is very little scholarship on employing humour in creating an optimal learning environment (Morrison, 2008). Indeed, CQ literature cautions against telling jokes, as these rarely translate cross-culturally (Livermore, 2011).

Participants in this study utilised humour to not only refocus students’ attention when it was beginning to wane but to reinforce fundamental concepts and imbed them in long-term memory. This accords with research on the use of humour that shows it captures the attention of the brain, which is pivotal in driving learning (Sylwester, 1995). As Morrison (2008) explained; ‘The surprise elements of humor alert the attentional center of the brain and increase the likelihood of memory storage and long term retrieval’ (pp.2-3). Indeed, one of the participants stated that many of his students understood and remembered the concept of goodwill as a result of a humorous anecdote he used in class. It is also evidence of ‘purposive, motive-orientated, and strategic’ (Earley and Ang, 2003, p.159) culturally intelligent practices, rather than merely culturally competent practices, which are passive and less agentic.

As noted in literature examining the use of humour in the classroom (Morrison, 2008), participants’ methods did not necessarily involve humorous anecdotes and quick wit, as cautioned against in CQ literature due to the possibility of misinterpretation in a different cultural context (Livermore, 2011). The type of humour utilised by the participants tended to be demonstrative and slapstick in nature rather than humour involving a play on words. Usually it was quite spontaneous. Some of the participants were also observed to embed cartoons and memes at strategic points in their teaching materials; the purpose of these was to allow students to ‘catch up’ at the end of a concept and relax temporarily, before proceeding
to the next concept. In second-language learning environments it was also an effective technique in minimising language fatigue (De Vita, 2000) and demonstrated a heightened awareness of the different capabilities of their TNE students (cognitive CQ).

One of the participants utilised simple stretching exercises, executed humourlessly, as a strategy to relax and reengage students when their concentration was beginning to wane. Stretching, and indeed tai chi, are well regarded in Confucian-heritage cultures due to their perceived ability to enhance mental ability and assist in relaxation (Lee and Ernst, 2012). This simple strategy was a natural cultural fit with TNE students, and was observed to be highly effective in relaxing and refocusing students.

Few words were involved in each of these instances. This is of heightened significance in a TNE environment, where students’ English may not be as proficient as their domestic counterparts. Furthermore, the humour employed was not of a topical nature, thereby eliminating the possibility of inadvertently offending particular cultural groups that may be present in the classroom, which CQ literature cautions against (Livermore, 2011). Indeed, Lynch (2013) in her study, noted that a participant’s inappropriate use of humour during their TNE teaching inadvertently offended a minority ethnic group, a situation from which they were unable to recover. Drawing on their cultural knowledge (cognitive CQ), participants employing the use of humour as a strategy (metacognitive CQ) in the TNE classroom did so in a very purposive and considered manner, with a particular motive in mind (Earley and Ang, 2003).

Of particular interest in this study was the finding that Hong Kong students don’t openly laugh; rather, they do so silently. The Chinese, while not lacking humour, are highly cautious and conservative with humour appreciation (Yue, 2010; 2011), preferring a ‘smile of the meeting of hearts’ (thoughtful and sophisticated smile) to a ‘belly laugh’ (side-splitting laughter) (Kao, 1974, p.xxvi). This significant cultural difference in behaviour was misinterpreted by the participant teaching these students. The understanding on their behalf only transpired following a discussion with the researcher, thereby highlighting the importance of communities of practice as a vital source of cultural knowledge (cognitive CQ), and the importance of reflection and reflexivity (metacognitive CQ).

7.5.1.3 Contextualisation of content

The need to develop teaching materials that reflect the culture and context in which TNE students are learning is well documented (Dunn and Wallace, 2006; McBurnie and Ziguras,
Furthermore, *Provision of education to international students: Code of practice and guidelines for Australian Universities* (AVCC, 2005), requires universities to ensure that international students be given the opportunity to relate discipline studies to their home environment. However, vagueness surrounds what this means in reality (Leask, 2013).

Participants in this study substituted examples of Australian companies and regulatory authorities with host country equivalents, incorporated relevant country-specific laws and regulations, developed locally based case studies, and provided context and detailed explanations of theoretical principles and concepts, illustrated with both home and host country examples, in their teaching materials. The debate surrounding the extent to which materials should be contextualised and the need to maintain equivalence with the home program is ongoing in TNE literature (Mahmud and Sanderson, 2011; Keevers et al., 2014), and beyond the confines of this study. However, the extent to which participants contextualised their teaching materials was determined by their cultural knowledge (cognitive CQ) and available time. Those who did invest the time and energy acknowledged that it was a time-consuming process, and one that was not recognised by their university in performance measures. It was a process they undertook for intrinsic reasons (metacognitive CQ).

Participants who drew on the expertise of their local counterparts when contextualising the teaching materials, as suggested in the literature (Evans and Tregenza, 2002; Leask, 2004; 2013), were those with higher levels of metacognitive CQ. These participants included local academics and professionals in their communities of practice as an avenue to furthering their cultural knowledge (cognitive CQ), as mentioned earlier. They articulated and demonstrated a heightened awareness that teaching materials could not simply be transplanted in another country without consideration of the social and cultural context. Yet in order to be able to prepare materials that were culturally relevant and personally meaningful to students, they recognised that they first needed to develop their own cultural knowledge (Ng, 2007). Indeed, the cultural context is an ever-changing one and therefore, according to Leask (2015), the task of preparing appropriate teaching materials is ongoing, thereby highlighting the importance of continually improving cognitive CQ.

A novel finding in this study related to students’ views on contextualised materials. Students were cognisant of the amount of time and research required to contextualise teaching materials. TNE students therefore viewed preparation of contextualised materials as adding to
the visiting academic’s credibility. Furthermore, students expressed difficulty in understanding materials that were not contextualised, viewing them as quite abstract and not something with which they could identify. Students forthrightly stated that teaching materials that were not contextualised significantly reduced their motivation to understand the concepts being presented, and as a result they quickly lost interest (Hoare, 2012). This finding highlights the importance of cognitive CQ for academics in being able to appropriately contextualise teaching materials for use in a TNE environment (metacognitive CQ).

7.5.2 Awareness and checking

Most participants reported maintaining an awareness of the effectiveness of their strategies whilst their TNE class was in operation and undertaking a process of reflection at its conclusion, a vital aspect of metacognitive CQ (Livermore, 2011). Participants described how they often adjusted and adapted their strategies if the outcomes were not as expected (Biggs and Tang, 2007). Indeed, Smith (2009) argued that the very ‘experience of being a transnational teacher and working in a culture very different to one’s own forces reflection which can lead to perspective transformation’ (p.111). Whilst the experience of teaching in contrasting cultural situations frequently compelled most participants to critically reflect on previously held assumptions regarding their teaching and learning practices (Whittaker, 2008), not all did so. Indeed, the participant that rated lowest on metacognitive CQ admitted to not engaging in reflection, believing it to be unnecessary due to his vast TNE teaching experience. Yet by not engaging in reflection, his 20 years of teaching experience risked becoming the one year of experience repeated 20 times that Elton (1994) described.

Participants reflected both on an individual basis and collectively with colleagues during, for example, the return trip from the university, shared meals or other social activities. While most academics reported engaging in individual reflection, the involvement of colleagues enhanced the process (Smith, 2009). In this study, the spontaneous and informal communities of practice that operated transnationally served to fulfil this role, as noted earlier in section 7.4.2 regarding cognitive CQ. The extent to which participants generated meaning from these reflective discussions was dependent on the cultural knowledge of their colleagues, and the extent of their interaction and dialogue with people from the host culture (cognitive CQ).

However, participants’ reflective process became far more powerful when they revisited and reconsidered their own cultural biases and implicit assumptions in the light of the new cultural experience, a process Brew (2010) referred to as reflexivity and stressed in CQ literature.
The participants who were able to adopt a ‘reflexive critique of their teaching, to explore the underlying values and motivations that drove them to teach the way they do, and to challenge their epistemological assumptions’ (Brew, 2010, p.110) demonstrated higher metacognitive CQ.

Whilst there is an expectation that academics engage in reflective teaching practice as part of their professional development (Ghaye and Ghaye, 1998; Bolton, 2014), this is often not supported with respect to TNE teaching (Smith, 2009). Neither university in this study held de-briefing sessions for academics returning from TNE teaching. Furthermore, participants were not asked to reflect on their TNE experiences in subsequent teaching and learning meetings or performance meetings. Hoare (2013) argued that in order to navigate and ‘learn from the ambiguity encountered during offshore teaching,’ visiting academics ‘must be open to change and be prepared to engage in self-reflection that can be confronting’ (p.562). However, this process should not be left to chance, as it was in the two universities in this study. Hoare (2013) called on universities to provide high-quality professional development programs to address this major deficiency, as an investment in their human capital. Failure to do so could result in staff becoming ‘less attuned to the subtlety of indifference’ (Beaty, 1998, p.102) and the likelihood of 20 years of experience becoming one year of experience repeated 20 times (Elton, 1994), as noted earlier. The findings of this study indicate that failing to engage in reflection and reflexivity is a major impediment to the development of metacognitive CQ.

### 7.5.3 Section summary

There is a paucity of knowledge about the process of TNE teaching (McBurnie and Ziguras, 2007). The findings of this study, produced through analysis of interviews with academics and observations of their teaching, together with data from focus groups conducted with their TNE students, represent a significant advance in this field. The dominant finding with respect to devising culturally intelligent strategies (metacognitive CQ) for use in a TNE environment is that they are designed in a ‘purposive, motive-orientated, and strategic’ (Earley and Ang, 2003, p.159) manner, centred around knowledge of students’ learning approaches and learning styles (cognitive CQ). This does not equate to merely matching teaching styles to students’ learning styles, the devising of culturally competent strategies that tend to be ‘passive, nonconscious, less agentic’ (Earley and Ang, 2003, p.159). This study identified particular teaching strategies found to be both effective, and culturally appropriate, in a TNE
environment. These strategies include the use of small groups for discussion and feedback purposes, the use of humour to engage, relax and assist with students’ memory recall, and the contextualisation of teaching materials.

Participants with higher levels of metacognitive CQ were able to sensitively employ small groups for discussion purposes and move the TNE students to a student-centred teaching approach (De Vita, 2000; Lee, 2007; Joyce-McCoach et al., 2013). The dominant finding with respect to the use of small groups was the need for visiting academics teaching first-year students to recognise that this is a pedagogical practice with which their students are unlikely to be familiar (Pyvis and Chapman, 2005), and they need to be introduced and undertaken in a supportive and strategic manner. However, students enrolled in later years were observed to have adapted to this more interactive approach when appropriately supported, a requirement stressed in previous studies (Kember, 2000; Smith, 2001; Morrison et al., 2003; Hills and Thom, 2005; Han and Schurmanns-Stekhoven, 2014). The use of small groups for discussion purposes in a TNE environment accords with the definition of culturally intelligent strategies, as they are designed in a ‘purposive, motive-orientated, and strategic’ (Earley and Ang, 2003, p.159) manner.

The use of humour in a TNE setting is a previously underexplored area. This study provides new findings in regard to the type of humour found to be effective, and the manner in which humour can enhance teaching and learning in a transnational context. The type of humour found to be effective in this study was slapstick and demonstrative, rather than plays on words or storytelling, both cautioned against in CQ literature (Livermore, 2011). Of particular note were the findings with respect to Asian students and humour. Their more reserved nature often precludes them from outwardly displaying emotion during class, yet this should not necessarily be interpreted as an indication of their non-appreciation or non-enjoyment of humour (Yue, 2010; 2011).

The need to contextualise teaching materials for use in a TNE environment is well documented in TNE scholarship (Dunn and Wallace, 2006; McBurnie and Ziguras, 2007; Leask, 2008; Ziguras, 2008; Yang, 2012; Leask, 2013), but little was hitherto known about how this was undertaken. This study provides new understanding in this area; in particular, participants with high metacognitive CQ drew on the expertise of local teaching counterparts and professionals to inform this process. Whilst all participants desired to appropriately contextualise their teaching materials, the findings of this study indicate participants’ ability
to effectively undertake this process was limited by the magnitude of their cultural knowledge (cognitive CQ) and available time (Slethaug, 2007).

The dominant finding in this study with regard to metacognitive CQ is the fundamental importance of reflection and reflexivity (Livermore, 2011). It is possible to undertake TNE teaching and remain largely unaffected by the process; however, the participants with higher metacognitive CQ spoke of and were observed engaging in reflection and reflexivity, both individually and collectively within transnational communities of practice (Wenger et al., 2002; Smith, 2009). These academics participated in communities of practice that incorporated individuals from the host country, thereby facilitating the sharing of information and perspectives across cultures. Notwithstanding the transformative effect of this process on an individual’s effectiveness in a TNE environment, this study found it was left largely to chance. This process was not formalised within university professional development programs upon the academic’s return from TNE teaching. Participants with higher metacognitive CQ participated in communities of practice for intrinsic reasons (metacognitive CQ). What is noteworthy in this study is the same participants who had high metacognitive CQ also had high motivational CQ.

The findings of stage two of this study extend the results obtained in stage one – that Australian accounting academics who have taught in Southeast Asia are more likely to possess higher levels of metacognitive CQ than those who have not. In stage two, the devising of culturally intelligent strategies, that is strategies designed in a ‘purposive, motive-orientated, and strategic’ manner (Earley and Ang, 2003, p.159), for use in a TNE environment, coupled with the practice of reflection and reflexivity, were found to be of critical importance in translating work-related international experience into increased metacognitive CQ for the participants in this study.

7.6 Behavioural CQ

Behavioural CQ refers to an individual’s ability to act appropriately during cross-cultural encounters (Ang and Van Dyne, 2008). As an individual’s behaviour is easily observable by others, behavioural CQ could be considered to be the most vital component of CQ (Ang and Van Dyne, 2008) in the TNE environment. The following sections discuss the themes arising from stage two of this research in relation to behavioural CQ.
7.6.1 Attire

When teaching in Singapore, participants in this study from University 1 were observed to dress very similarly to how they would when teaching in Australia. Only one female participant wore a jacket when teaching transnationally, but not for all her classes. The participants from University 2 (all male) wore suits, but without ties. The TNE literature includes a single reference to the attire of visiting academics: Hoare (2006) stated that the visiting male academics in her study wore suits on at least the first day of TNE teaching and suggested this was due to their desire to create a favourable first impression.

The findings of this study with respect to the views of students on the attire of visiting academics are new and useful insights. According to the students, visiting academics should be professionally dressed in attire that would not distract from their learning during class. According to them, this entailed a long-sleeved business shirt and tie for men and a jacket for women. In particular, they commented negatively on semi-transparent clothing and exposed tattoos. The views of students in this study are in accordance with the general principles of Confucianism which respect authority and harmony, and the emphasis on modesty of behaviour in order not to embarrass or offend others (Bond, 1991; Chan, 1999; Thomas and Liao, 2010; Yang, 2012). In a study of the characteristics of good accounting teachers in China, Xiao and Dyson (1999) found students expected teachers to ‘provide moral and behavioural guidance’ and be modest (p.359). Although the present study was conducted with students from Singapore and Hong Kong some 15 years later, its findings align with those of Xiao and Dyson’s (1999) study. Furthermore, the views of the students align with the advice of guidebooks for conducting business in Asia, which note that ‘investing in suitable attire will allow your clients to spend more time listening to what you say, rather than looking at what you wear’ (Morrison and Conaway, 2007, p.209). Furthermore, the guide books suggest dressing conservatively (men: suits and ties, women: tailored suits, blouses with sleeves in conservative colours and styles), warning that revealing clothing in a business environment can be offensive (Bosrock, 2007; Morrison and Conaway, 2007). CQ literature stresses the importance of avoiding any behaviour which might be regarded as offensive in another culture (Livermore, 2011), yet this first requires knowledge of what is regarded as acceptable and what is not (cognitive CQ).
7.6.2 Personal introductions

Participants’ personal introductions in a TNE environment were longer, and included a greater amount of personal and professional information, than those deployed in a domestic environment. Indeed, business in Asia is rarely conducted before a strong personal relationship, along with personal credibility and trustworthiness, has been established (Bosrock, 2007; Morrison and Conaway, 2007; Livermore, 2013). Personal introductions, if appropriately conducted, can facilitate an outsider being accepted as an in-group member (Thomas and Liao, 2010). The practice of academics sharing personal and professional information in the classroom is referred to as ‘instructor self-disclosure' in educational literature (Myers et al., 2009). Extant literature shows instructor self-disclosure to be positively related to students’ engagement with teaching material, affective learning, motivation regarding class attendance, motivation regarding communication with instructors (Cayanus and Martin, 2008; Cayanus et al., 2009), level of student participation in class (Goldstein and Benassi, 1994), learning outcomes, and lower levels of student dissent (Goodboy et al., 2014).

The participants’ personal introductions were observed to be purposive, strategic and culturally appropriate (Earley and Ang, 2003). According to the students, introductions enabled them to assess the credibility of and establish a rapport with the visiting academic (Miller et al., 2014), and this was important to them. A good rapport is an essential element in creating an environment of trust and respect within the classroom, virtues that are of heightened significance to international students (De Vita, 2000). Consistent with the findings of previous studies (Sorensen, 1989; Cayanus et al., 2009), students did caution that it was important academics’ personal introductions were not too self-indulgent or lengthy, such that instructional time was reduced. The personal introductions of which students spoke most highly included pictures. TNE students’ preference for visual depictions accords with Heffernan et al’s (2010) claim that Chinese students, in particular, are strong visual learners. Bond (1991) posited that Chinese students have a tendency to think in visual rather than verbal terms as a result of learning a written language that is largely pictorial.

In order to illustrate pertinent points, participants with higher levels of behavioural CQ purposively and strategically (Earley and Ang, 2003) wove relevant personal anecdotes into their delivery of course content. The students were observed to enjoy them, which contributed to their learning (Cayanus and Martin, 2008; Goodboy et al., 2014) by reinforcing important concepts and establishing rapport (De Vita, 2000).
7.6.3 Speech

According to Keay et al. (2014) the most challenging aspects of TNE delivery are ‘related to cultural issues, such as communication styles, learning and teaching styles’ (p.255). When asked about changes to delivery in a TNE environment, the first response from all participants was the fundamental requirement to adjust speech patterns, a behavioural adjustment also stressed in CQ literature (Earley et al., 2006; Livermore, 2011). The critical importance of adjusting speech modes in the delivery of TNE has been noted previously (Leask, 2006; Joyce-McCoach et al., 2013), but how this actually transpires has not. While participants mentioned in interviews the importance of adjusting speech, particularly its speed, the extent to which they were observed to do so varied. Some of the participants reverted to more habitual speaking patterns as the class progressed. Participants explained that this was due to fatigue or the amount of material they had to deliver. Students, particularly first-year students, stated that some of the participants in this study spoke too quickly; others stated that one of the participants spoke too slowly. This study confirms De Vita’s (2000) findings that the pace of delivery is important; too rapid delivery can lead to frustration and disengagement for students, while too slow can lead to boredom and a decline in attention.

This study noted significant differences between the oral and aural English language proficiency of students in Hong Kong and Singapore. The language skills of the students in Hong Kong, particularly their academic vocabularies, were significantly below those of their Singaporean counterparts. This was due to the language of instruction being Chinese at most secondary schools in Hong Kong (Lin and Morrison, 2010; Evans and Morrison, 2011). However, whilst the primary language of instruction in Singaporean secondary schools is English, there was a ‘mix of Chinese dialects present, such as Mandarin, Cantonese, Hokkien, as well as Malaya, Bahasa and Hindi, with a significant presence of creole (Singlish)’ (Lynch, 2013, p.125) in the classrooms in this study. Notwithstanding that Singaporean students can generally speak and read English competently, the students in this study expressed difficulty in understanding and adjusting to the Australian accent of some of the visiting academics, a fact also noted in previous studies (Chalmers and Volet, 1997; Lynch, 2013).

Due to their potential to impede communication, language problems are of central importance in the education of TNE students (De Vita, 2000) and most students discussed them. English accents vary between countries and have been found to produce comprehension difficulties for international students, thereby exacerbating the tertiary transition experience for first-year students (Prescott and Hellsten, 2005). The difficulties associated with transitioning into
tertiary education are well documented in general education literature (see for example, McInnis, 2001; Brinkworth et al., 2009). The findings of this study indicate that these difficulties are even more pronounced in a TNE environment due to the added complexity of language difficulties. In this study, first-year students admitted struggling and were observed to struggle more than experienced students with the speech patterns of visiting academics.

In addition to accent and speed, participants in this study with higher levels of behavioural CQ articulated the importance of pausing frequently and reiterating important concepts using alternative language (De Vita, 2000). Students with lower levels of English language proficiency need more time to listen, process what is being said and then take notes (De Vita, 2000; Crose, 2011). The working memory of TNE students can quickly become overburdened due to the added complexity of language problems, resulting in an overwhelming cognitive load that impedes learning (Artino, 2008). The students themselves stressed the importance of academics pausing frequently in order to allow them to catch up.

Whilst participants also articulated the need to avoid colloquialisms and idiomatic expressions, not all were observed to do so. Colloquial language tends to be specific to the culture from which it originates and is often not readily understood beyond that culture, even by other cultures using the same language (De Vita, 2000). Consequently students in this study expressed a lack of understanding of some of the words and phrases, in particular colloquial phases, used by the participants in this study.

7.6.4 Delivery

Most of the participants in this study described the manner in which they alter their delivery in a TNE environment. These modifications were largely based on the Asian notion of saving face; the maintenance of an individual’s dignity, honour, respect and reputation through the avoidance of embarrassment, criticism or shame (Ting-Toomey and Kurogi, 1998; Watson, 1999; Bosrock, 2007). This notion was observed to manifest itself in a TNE classroom environment with students’ general reticence in asking and answering questions, as noted by Dunn and Wallace (2006). The risk of asking an elementary question or providing an incorrect answer weighed heavily with students, a tendency also noted by Ng (2007).

To deal with this issue, one of the participants approached students individually and quietly inquired about their welfare, thereby providing an opportunity for them to ask clarification questions should they need to. Three participants deliberately finished the class earlier than
the scheduled time, inviting students to see them individually afterwards should they have any questions. However, when consulting the visiting academic after class, the students’ collectivist culture (Ting-Toomey and Kurogi, 1998; Nisbett, 2003) meant they (women in particular) approached in groups rather than individually.

Students were appreciative of the opportunity to seek clarification in a more private and individual manner. Their cultural beliefs and habits precluded them from feeling comfortable doing so whilst the class was in operation, as it was a practice they regarded as disruptive, rude, and a waste of both the teacher’s and their classmates’ time (Chalmers and Volet, 1997; Watson, 1999). Students referred to an example of a fellow student, who in their opinion monopolised class time for his own benefit, and as a result was now socially excluded. Previous studies have examined the existence of marginalisation between cultures at Australian universities (Volet and Ang, 1998; Smart et al., 2000; Summers and Volet, 2008). The findings of this study indicate that marginalisation, stemming from the breaching of cultural norms, can exist within TNE classrooms.

Respect for teachers has been noted as a characteristic of Confucian-heritage cultures (Bond, 1991; Chan, 1999; Jin and Cortazzi, 2006; Joyce-McCoach et al., 2013). Students in this study stated that their respect for visiting academics precluded them from approaching academics uninvited after class, as they knew they were tired and had other things to do. That same respect was not always afforded the local academics. Students stated they often saved their questions for the local academic, notwithstanding that they might also be tired and busy after class. This accords with literature noting that TNE students regard Australian academics as having higher ‘expert’ status than local academics (Gribble and Ziguras, 2003; Dunn and Wallace, 2004).

In contrast to the findings of Debowski (2003), students did not regard the Australian academics more highly if they held the titles of ‘doctor’ or ‘professor’. Instead, the students in this study stated their assessment of the credibility of visiting academics was determined by their ability to teach effectively in a cross-cultural context. Students schooled in Confucian-heritage cultures have been trained to respect the wisdom, knowledge and expertise of their teachers (Chan, 1999). The findings of this study indicate that the academic’s proficiency in imparting wisdom, knowledge and expertise within a TNE classroom, along with their ability to connect with students from another culture, were the dominant determinants of their credibility rather than their level of knowledge per se. According to the students, knowledge
in and of itself was of no use if it could not be effectively imparted within the classroom, and that requires navigating and understanding the cultural context (metacognitive CQ).

Participants described general modifications made to their body language (behavioural CQ) in order to appear more approachable to their TNE students. These included maintaining a friendly disposition and a relaxed stance – modifications similarly noted by De Vita (2000). When speaking to students, two tall male participants were observed to sit down in order to be at the students’ level, rather than stand over them, lest they appear intimidating due to their height. The importance of body language and the critical role of non-verbal cues in conveying information to international students has been highlighted in previous studies (Teekens, 2003; Cross, 2011) and is stressed in CQ literature (Earley et al., 2006; Livermore, 2011). Furthermore, academics teaching transnationally need to be approachable (Leask et al., 2005): ‘offshore teachers need to…demonstrate particular personal attitudes and attributes, such as being approachable, patient, encouraging and passionate about what they are teaching’ (p.30).

In contrast, one of the participants in this study who rated highly for behavioural CQ employed an aggressive mode of delivery that was almost the complete antithesis to that Leask et al. (2005) and the other participants described. He individually asked students questions during the class and was firm in expecting them to answer; the students did. However, the questions posed were largely factual in nature, based on students’ existing knowledge, rather than ones which required them to express an opinion or critique an idea. Whilst the students did not necessarily like this approach, they did concede that it was effective and enhanced their learning. It was the students’ fundamental aversion to risk (Ng, 2007) that propelled them to maintain concentration at all times, as they did not wish to be unable to answer if called upon. The behaviour of this participant was in direct contrast to the Dunn and Wallace’s (2004) recommendation to avoid requiring students to spontaneously answer questions lest they answer incorrectly and lose face. However, the participant was observed to skilfully use non-threatening questions (Bodycott and Walker, 2000), supporting and encouraging students in their efforts to answer. The findings of this study indicate that TNE students can adapt to a more interactive method of teaching. However, these students were not first-year students, and thus were not simultaneously struggling with transitional issues, as discussed earlier. The findings of this study suggest that TNE students are heterogeneous, and likely to reflect a variety of learning style preferences (Pyvis and Chapman, 2005; McBurnie and Ziguras, 2007). This research indicates employing purposive and strategic delivery modes (behavioural CQ), while simultaneously maintaining a constant
awareness of students’ reactions during class, followed by reflection (metacognitive CQ), is of critical importance while teaching transnationally.

In Confucian-heritage cultures, the relationship between teacher and student has been likened to that of a parent to whom respect and obedience are due, yet also carries the reciprocal obligation of caring and concern for wellbeing (Watkins, 2000; Jin and Cortazzi, 2006). Participants with higher levels of CQ across each of the components displayed genuine interest in learning about the students’ perspectives, experiences and cultural backgrounds beyond the classroom, as noted earlier. They also offered study tips. Their behaviour in the classroom thus typified the more holistic Confucian conceptualisation of a teacher described in the literature (Watkins, 2000; Jin and Cortazzi, 2006).

The participant with lower levels of CQ across all four components elected not to interact with the students during group work or breaks, remaining at his computer instead. The students often could not hear him while the class was in operation and consequently the level of talking and mobile phone usage was observed to increase. From a Western perspective, the students’ behaviour would be regarded as disrespectful, a view conveyed by one of the participants in her pre-observation interview, yet in the students’ culture it was not, highlighting the cultural misunderstandings that can occur due to relying on culturally bound assumptions and values (Livermore, 2011). According to Triandis (2006), judgement should be suspended until critical reflection can be undertaken (metacognitive CQ). From the students’ perspective, it would be disrespectful for them to interrupt the class and request that he speak louder (Jin and Cortazzi, 2006). Behaviour of that nature would be deemed criticism, and therefore considered an insult to their teacher (Ng, 2007) and a challenge to his authority (Joyce-McCoach et al., 2013), causing him to lose face. To cause someone to lose face is considered selfish and shameful (Bosrock, 2007). Instead their intrinsic desire for harmony prevailed, and they either sought clarification from a classmate or engaged in private conversation with them, and consequently the level of chatter between students rose. This highlights the importance of maintaining a constant awareness during cross-cultural encounters and revising and adjusting strategies as required, a critical aspect of metacognitive CQ (Van Dyne et al., 2012). In contrast, the participant with lower levels of CQ did not purposively change strategy (metacognitive CQ) or mode of delivery (behavioural CQ) when those he employed were demonstrably ineffective, possibly due to a lack of awareness (metacognitive CQ).
Students’ Confucian-heritage culture and their fundamental desire to maintain a sense of harmony within the classroom were indeed evident. The findings in this study accord with those of Ng (2007), who stated that:

> Harmony, above all else, is to be preserved, and the one that disrupts it is not to be given credit, even if what he is saying is right. To say that Easterners care more about harmony than being correct misses the point: the point is to be right and to communicate it effectively, fitting in with opposing viewpoints and therefore without a need to disrupt harmony. That is perceived as the ultimate skill. Students consider that Westerners don’t seem to make that effort and that in the West it is only important to be right. (p.49, italics in the original)

When asked a question during class, some students acknowledged that they preferred to wait for the academic to provide what they perceived as the correct answer. A few students were indeed observed to answer questions during class. Other students, however, acknowledged that they did in fact answer, albeit silently (‘in their head’) – evidence that they were actively engaged with the teaching material as it was being presented. Students’ silence in class, therefore, should not necessarily be interpreted as a passive approach to learning (Chalmers and Volet, 1997), or a refusal to participate (Chan, 1999), thereby highlighting the importance of CQ. Participants with higher levels of behavioural CQ, and the participant with low behavioural CQ, upon being met with silence after asking a question, were observed to reword and rephrase the question, probing and encouraging the students to answer, while simultaneously scanning the class expectantly. Students did answer, and their efforts were acknowledged and rewarded with encouragement by the participants. Alternatively, the participant with low CQ across all CQ components (except behavioural CQ), upon asking the class a question, answered it himself without even glancing up at the students. According to this participant, it was a waste of time asking TNE students questions as he had already determined they would not answer and saw no point in persevering.

In many instances, the participant who rated low for only behavioural CQ exhibited behaviour similar to that of participants with higher levels of behavioural CQ. A possible explanation for this participant’s low rating for behavioural CQ is that he had underestimated his ability to adapt his behaviour in a TNE classroom setting relative to that of their peers. Previous studies have found that top performers, when assessing their own ability in self-rated assessments, can underestimate their performance as a result of overestimating the ability of their peers (Kruger and Dunning, 1999; Ehrlinger et al., 2008). Conversely, these studies also found poor performers can be overconfident in assessing their own abilities, as they lack insight regarding the depth of their deficiencies relative to their peers. The participant observed to exhibit poor
behavioural CQ characteristics obtained a rating of average on the CQS. These results highlight the fundamental importance of observation as a method of triangulating the data collected from other methods in stage two of this study.

Whilst there were instances in this study where students, by their own admission, adopted a more passive approach, in other cases there were alternative explanations for their quietness. The students from Hong Kong in particular expressed hesitance due to what they regarded as their insufficient English oral skills (Jin and Cortazzi, 2006; Lee, 2007). In addition to the cultural factors outlined earlier, the more interactive teaching styles of the Australian visiting academics was often unfamiliar (Wong, 2004; Sawir, 2005), particularly for first-year students. Given time, together with encouragement, support and cultural understanding on the part of the visiting academic, the findings of this study indicate that TNE students can adapt to more interactive teaching methods, confirming the findings of Kember (2000) and Wong (2004). Furthermore, the findings support the proposition that Confucian-heritage culture students possess adaptive learning characteristics (Biggs, 1996; Volet and Renshaw, 1996; Wong et al., 2015).

Importantly, this study highlights the diversity that exists within the TNE classroom and the resultant need to maintain continual awareness in seeking to adapt behaviour in a culturally intelligent manner. Culture, and the influence it exerts on students, is dynamic and cannot be overly generalised; to do so can lead to the adoption of a stereotypic notion of Confucian-heritage culture students, resulting in reduced sensitivity to individual dispositions and needs (Littlewood, 1999). As Ng (2001, p.206) summarised, ‘neither the East nor the West can claim the moral high ground in dealing with each other’; there are lessons that each must learn from the other in promoting a shared culture in what Crozet et al. (1999) refers to as the ‘third space’ of the TNE classroom. To do so requires culturally intelligent behaviour that is ‘purposive, motive-orientated, and strategic’ (Earley and Ang, 2003, p.159).

**7.6.5 Section summary**

The behavioural CQ of visiting academics could be considered to be the most vital component of CQ (Ang and Van Dyne, 2008), as it is the component most easily observable by their students and directly affects their ability to learn effectively. Notwithstanding the importance of academic’ behaviour in TNE classrooms, there is little understanding of how visiting academics actually modify their behaviour while teaching transnationally. The findings of this study, triangulated through the use of interviews with academics and observation of their
teaching, together with focus groups conducted with their TNE students, have significantly elucidated this area. This study has identified culturally appropriate behavioural modifications that are effective in a TNE environment. These behavioural modifications include conservative attire, the use of extended personal introductions, and modifications to both verbal and non-verbal behaviour in the delivery of TNE. Modifications to verbal behaviour included a reduction in rate of speech, frequent pauses and the avoidance of colloquial and idiomatic expressions. Modifications to non-verbal behaviour included the maintenance of a friendly demeanour and relaxed stance, along with the taller participants conversing with students in a seated rather than standing position.

The views of TNE students on appropriate attire for visiting academics is a previously unexplored area in TNE scholarship. Their views align with the Confucian emphasis on modesty, the avoidance of attention-seeking or embarrassing behaviour (Chan, 1999; Yang, 2012), and the advice offered in guidebooks for conducting business in Asia (Morrison and Conaway, 2007). Nevertheless, to avoid wearing clothing offensive to TNE students first requires knowledge of what is considered appropriate attire (cognitive CQ).

The use of personal introductions in a TNE context is a previously underexplored area. This study provides new findings on the importance of personal introductions in establishing a rapport between visiting academics and their TNE students (Miller et al., 2014). Given the intensity of the delivery mode, establishing an immediate rapport with students is imperative (De Vita, 2000). The personal introductions students regarded highly included culturally relevant aspects and visual depictions. Furthermore, they were not overly self-indulgent or lengthy; they were purposive, strategic and culturally relevant (Earley and Ang, 2003).

The need to adjust the mode of speech when teaching in a TNE context is well documented in TNE scholarship (Leask, 2006; Joyce-McCoach et al., 2013). Indeed, it was the first response from participants regarding changes made to their delivery when teaching transnationally. While all participants articulated the need to adjust speech, not all were observed to do so, and certainly not to the satisfaction of their TNE students. Some of the participants reverted to more habitual speaking patterns as their classes progressed. Students had difficulty with the speed and accent of the visiting academics on occasions, and stressed the importance of pausing frequently (De Vita, 2000; Crose, 2011). Comments regarding speech were common from students enrolled in their first year of study. These students were experiencing Australian visiting academics for the first time, while simultaneously navigating the transition
to a tertiary learning environment (Prescott and Hellsten, 2005). The findings of this study indicate that those teaching first-year courses need to be especially mindful of their mode of speech while teaching transnationally.

Participants centred the changes they made to their delivery around the Asian notion of saving face (Ting-Toomey and Kurogi, 1998; Watson, 1999; Bosrock, 2007). Changes included offering students opportunities to seek clarification in a more private manner at the conclusion of the class, or individually during class, knowing they would not feel comfortable doing so in front of their peers. Most participants also modified their body language in order to appear more approachable and less intimidating to their TNE students (Teekens, 2003; Leask et al., 2005; Crose, 2011), a vital aspect of behavioural CQ (Earley et al., 2006; Livermore, 2011).

In stark contrast, one of the participants employed quite an aggressive mode of delivery, asking individual students questions in front of the class. The students answered, but the questions were largely ones of fact and did not require the students to voice an opinion or argue a point. Furthermore, these were not raw first-year students. Whilst students did not like the more aggressive mode of delivery, they acknowledged its effectiveness in motivating them to engage and understand the material. Underpinning their motivation was the desire to answer correctly and demonstrate their knowledge to their peers. Hence TNE students can adapt to more interactive teaching methods, given appropriate support, encouragement and cultural understanding (Biggs, 1996; Volet and Renshaw, 1996).

The dominant finding in this study with respect to behavioural CQ was the extent to which deeply entrenched Confucian values regarding education and students’ intrinsic need for harmony permeated their thinking and behaviour within the classroom (Ng, 2007). The notion of respect, in particular, differs significantly between Confucian-heritage cultures and Western cultures. Visiting academics must consider how the embedded cultural values of students can affect their behaviour within the classroom, and not to interpret the students’ behaviour in light of their own cultural values and biases (Triandis, 2006; Livermore, 2011). This further highlights the importance of metacognitive CQ and the processes of reflection and reflexivity discussed earlier.

The findings of stage two of this study provide greater understanding of the finding (obtained in stage one) that TNE teaching in Southeast Asia is significantly and positively related to behavioural CQ. In stage two, wearing appropriate attire, personal introductions, and the ability to appropriately adjust both verbal and non-verbal behaviour were found to be
critically important in translating work-related international experience into increased behavioural CQ for the participants in this study.

7.7 Chapter summary

This chapter commenced with a discussion of the findings regarding the TNE environment as the context of this study, both at a macro and micro level. Using the theoretical framework of CQ, it then presented discussion of the key findings from stages one and two of this research.

Statistical analysis performed on the results from the national survey in stage one indicate those who have resided overseas for a continuous period greater than twelve months are more likely to have significantly higher CQ. Overseas residency, as defined in this research, has not previously been measured in CQ research examining the impact of international experience.

The findings of this study provide new understanding of the impact of cultural distance on CQ. They suggest that individuals undertaking an international experience in an environment markedly different to the home environment are more likely to have higher CQ than those with experience only in similar environments.

A further key finding from the national survey conducted in stage one was that those who have taught transnationally in Southeast Asia are more likely to have significantly higher CQ across all four CQ components. As previous scholarship on the effect of work-related international experience on CQ has largely been quantitative in nature, there was a dearth in understanding of the process through which international experience is translated into higher CQ. Stage two was undertaken to address this gap.

Intrinsic motivation, the desire to undertake international travel, the propensity to remain open to new experiences, along with self-efficacy levels, were found to be important in translating work-related international experience into increased motivational CQ for the participants in stage two of this study.

Acquisition of cultural knowledge that involved active participation in the host environment, and participation in communities of practice while in situ, particularly communities of practice whose membership encompassed those from the local culture, were identified as vital in translating work-related international experience into increased cognitive CQ.

The devising of culturally intelligent strategies, that is strategies that are designed in a ‘purposive, motive-orientated, and strategic’ manner (Earley and Ang, 2003, p.159), for use in
a TNE environment, coupled with reflection and reflexivity, were valuable facilitators of the translation of work-related international experience into increased **metacognitive CQ** for the participants.

Wearing appropriate attire, personal introductions, and the ability to appropriately adjust both verbal and non-verbal behaviour, were critically important in translating work-related international experience into increased **behavioural CQ** for the participants in stage two.

The following chapter, Chapter 8, contains the conclusions drawn from this research. Reflections on the research outcomes, the limitations of the study and recommendations for future research are also presented.
Chapter 8: Conclusion

This concluding chapter revisits the central aim of the study and the informing theoretical framework, that of CQ. The chapter then synthesises the findings of the study. The study’s contribution to theory, along with its significance and implications for policy, practice and education are presented. Limitations in the study’s method and design are considered. Finally, possibilities for future research are discussed.

8.1 An overview of this study

Faced with an increasingly borderless knowledge economy, it is now a critical requirement that accounting academics be able to effectively operate in multicultural teaching and research teams, and within the multicultural classrooms that now exist within the contemporary university, both onshore and offshore (Harrison, 2012; Tange and Jensen, 2012). Despite the importance of being able to do so, little understanding currently exists of the capacity or preparedness of academics to meet this requirement. Using CQ as the informing theoretical framework, the purpose of this study was to examine the cross-cultural capabilities of Australian accounting academics teaching in a TNE environment.

CQ was conceptualised by Earley and Ang (2003), and is defined as the ‘capability of an individual to function effectively in situations characterised by cultural diversity’ (Ang and Van Dyne, 2008, p.3). CQ is comprised of four different interrelated capabilities: metacognitive (the ability to make sense of culturally diverse situations), cognitive (cultural knowledge), motivational (the interest and confidence required for functioning effectively in culturally diverse situations) and behavioural (the ability to appropriately adapt behaviour for different cultural settings) (Van Dyne et al., 2008). It is grounded in the multi-loci of intelligence theory developed by Sternberg and Detterman (1986) and measured using the 20-item CQS (Ang et al., 2007).

The overall aims of this study were to assess the extent of CQ in Australian accounting academics and to develop insight into the ways they exhibit and employ CQ in their TNE teaching. Using a mixed methods design, this study was conducted in two stages.

Stage one was designed to answer research question one: what are the levels of CQ exhibited by Australian accounting academics? Stage one employed a quantitative approach; a national survey of accounting academics in Australia, utilising the 20-item CQS (Ang et al., 2007).
Means were calculated for total CQ and each of the four CQ components. In addition, associations between CQ levels and demographic and other characteristics of the respondents were examined.

Stage two was designed to answer research question two: how, if at all, do Australian accounting academics develop, evaluate and modify culturally intelligent teaching practices for use in a TNE environment? Stage two employed an ethnographic research focus within a multi-method approach to data collection. In-depth interviews and teaching observations in both TNE and domestic environments were conducted with eight accounting academics from two Australian universities, in addition to focus groups with their TNE students. Participants in stage two also undertook the 20-item CQS (Ang et al., 2007), and their results were compared to the average CQ scores obtained for Australian accounting academics in stage one. This enabled participants’ CQ levels, in total and for each of the four CQ components, to be rated as high, average or low. Data collected from the interviews, observation sessions and focus groups was then triangulated and analysed in light of participants’ ratings.

The key findings from the two stages of this study are synthesised in the following section.

8.2 Synthesis of the findings

This study first considered the TNE environment, because cultural phenomena cannot be fully understood independently of their context (Wang, 2008). The participants in this study perceived university support and performance measures to be inadequate with respect to TNE teaching. Despite Debowski (2003) highlighting these deficiencies over a decade ago, the findings of this study indicate there has been little institutional change to address these issues, a situation Lynch (2013) also noted. Furthermore, this study noted challenges in the TNE classroom associated with an intensive mode of delivery and the cultural characteristics of TNE students themselves (Dunn and Wallace, 2006; McBurnie and Ziguras, 2007). These challenges required an adjustment to the teaching philosophies and practices of visiting academics when operating within a TNE environment, particularly academics teaching first-year students. Surprisingly, this process is poorly understood (McBurnie and Ziguras, 2007), and the voices of TNE students have hitherto been largely neglected (Miliszewska and Sztendur, 2010; Hoare, 2012). This study, conducted in two stages, addressed this gap in knowledge using CQ as the informing theoretical framework.
A national survey conducted in stage one identified the average CQ levels of accounting academics in Australia, finding that they have lower CQ than other professional cohorts. In examining the demographic and other factors that might explain differences in CQ levels among accounting academics, this study found a positive and statistically significant relationship between overseas residency and total CQ, as well as with three of the four CQ components (the exception being behavioural CQ). This study defined overseas residency as residing in a country, other than Australia, for a continuous period greater than one year, thereby capturing the impact of a long-term and potentially deeper international experience. Overseas residency, as defined in this research, has not previously been measured in CQ scholarship examining the impact of international experience.

A key finding was that accounting academics who had taught transnationally in Southeast Asia were more likely to have significantly higher CQ across all four CQ components. Transnational teaching in Europe or Anglophone countries was not significantly associated with CQ. This finding suggests that individuals undertaking an international experience in a cultural environment markedly different to their home environment are more likely to have higher CQ levels than those whose experience is in similar environments. This outcome has not previously been documented in the CQ literature.

Whilst previous studies examining work-related international experience have found significant relationships between international experience and CQ, the findings have not been consistent across the four components of CQ (Crowne, 2008; Shannon and Begley, 2008; Tay et al., 2008). Previous quantitative research on the effect of work-related international experience on CQ has not clarified the process whereby work-related international experience is translated into higher CQ. Stage two, using accounting academics engaging in transnational teaching in Southeast Asia, was undertaken to address this gap.

In stage two, as outlined earlier, participants’ individual CQ scores on the CQS were compared to the average CQ scores obtained for Australian accounting academics in stage one and a CQ rating calculated. Using these ratings, data collected from the interviews, observation sessions and focus groups were analysed and triangulated using the four components of CQ as a framework.

With regard to motivational CQ, this study identified intrinsic factors as vital. If an individual is intrinsically motivated to participate in a cross-cultural encounter, they tend to interact more frequently and on a deeper level with culturally diverse others, such as, for example,
TNE students, hospitality workers and market vendors, thereby enhancing their cognitive CQ. Furthermore, they are drawn by the opportunity to travel internationally and are more open to new experiences, notwithstanding the inevitable accompanying challenges. Extrinsically motivated individuals, in contrast, enter different cultural environments in order to collect their rewards, typically financial, and then exit without having enhanced their motivational CQ or cognitive CQ. The results of this study appear to indicate that an individual’s international experience, whether for work or non-work purposes, influences self-efficacy, an important element in the development of motivational CQ.

Whilst all participants used reading as a source of cultural knowledge, those with higher cognitive CQ became more deeply immersed in the local culture during their international sojourns. It was through intrinsic motivation to actively participate in the local culture, rather than merely observe, that the international experience was translated into increased cognitive CQ. Furthermore, this study identified the emergence of spontaneous communities of practice in situ as a vital source of cultural knowledge. These communities of practice provided specialised information for visiting academics regarding, for example, the contextualisation of teaching materials, TNE student behaviour and culturally appropriate teaching strategies. In addition, the communities of practice provided general cultural information about, for example, the public transport system and where to eat and shop. This is a new finding in CQ scholarship, and further elucidates the manner in which international experiences may be translated into increased cognitive CQ.

Given the inherent challenges and issues referred to earlier, this study identified particular strategies the participants found to be effective in the TNE classroom. These strategies included the use of small groups for discussion and feedback purposes, the use of humour to engage, relax and enhance TNE students’ recall, and the contextualisation of teaching materials. Participants with higher levels of cognitive CQ drew more extensively on their cultural knowledge when formulating their strategies, and were intrinsically motivated to do so. The key finding with respect to metacognitive CQ was the importance of engaging in reflection and reflexivity. Indeed, the participants with higher metacognitive CQ undertook this process to a greater extent.

While all participants articulated the need to adjust their verbal behaviour (e.g. speed of speech, pausing frequently, use of colloquial language) within the TNE classroom, this did not always eventuate, and certainly not to the satisfaction of their TNE students. Other
participants also modified their non-verbal behaviour (e.g. sitting down when speaking to students), mode of delivery (e.g. longer personal introductions) and teaching style in order to appear more approachable and increase their rapport with students. This study found that the behaviour of TNE students (particularly first-year students) in the classroom was fundamentally influenced by their cultural heritage. However, there was evidence of various stages of adaption amongst students enrolled in the later years of their study. The major finding with regard to behavioural CQ was that TNE teaching academics need to engage in reflection and reflexivity (metacognitive CQ) in order to consider their own and their students’ inherent cultural beliefs and biases (cognitive CQ). Reflection and reflexivity were pivotal in understanding the influences on the classroom behaviour of students and how to appropriately modify their own behaviour within the classroom setting.

Using qualitative methods, this study demonstrated the interrelatedness of the four CQ components during international teaching trips. Participants were primarily intrinsically motivated (motivational CQ) to undertake international experiences. Through immersion in the host culture they enhanced their cultural knowledge (cognitive CQ), which then informed the purposive, motive-orientated and culturally appropriate strategies employed (metacognitive CQ) and behaviour adopted (behavioural CQ) within the TNE classroom (Earley and Ang, 2003).

The following section details the contributions this study makes to both theory and practice.

8.3 Contributions to theory

This research contributes to knowledge of CQ in several ways. First, it provides new insights into the processes through which international experience, an antecedent of CQ identified in previous quantitative studies (Crowne, 2008; Shannon and Begley, 2008; Tarique and Takeuchi, 2008; Tay et al., 2008; Moon et al., 2012), enhances CQ, thereby responding to calls from Gelfand et al. (2008) and Matsumoto and Hwang (2013, p.868) to supplement quantitative analyses of CQ with qualitative methods as this ‘has been sorely missing in this literature’ (p.868). The quantitative findings from stage one regarding work-related international experience and CQ were examined in more depth in stage two, in which a qualitative approach elucidated the processes enabling work-related international experience to enhance CQ. Stage two utilised a variety of qualitative methods, namely interviews, observation and focus groups to provide an in-depth understanding of the application of the CQ framework to the transnational teaching of accounting (Argyris and Schon, 1974;
Janssens and Cappellen, 2008), thereby providing new insights about work-related international experience and CQ development. Underlying processes critical to the development of each CQ component were identified, such as the influence and fundamental importance of intrinsic motivation (motivational CQ), active participation in the host culture (cognitive CQ), engaging in reflection and reflexivity (metacognitive CQ) and modifying behaviour in a purposive, motive-orientated and culturally appropriate manner (behavioural CQ), as outlined earlier.

Second, this research further responds to Gelfand et al’s call (2008) call to examine CQ in relation to ‘related disciplines within psychology’ (p.385). An unexpected finding in this study was the importance of communities of practice as a source of cultural information (cognitive CQ) while in situ – a new finding for CQ scholarship. This study drew on literature about communities of practice (Lave and Wenger, 1991; Wenger, 1998b) to examine processes whereby visiting academics acquire cultural knowledge while teaching in a TNE environment. Employing an ethnographic focus, this study analysed qualitative interviews and observational data, collected both within and beyond the classroom, to provide a rich portrayal of the manner in which communities of practice informally and spontaneously evolve as a vital source of cultural knowledge for visiting academics teaching in a TNE environment. This combination of perspectives within psychology provides the most holistic interpretation and understanding of the processes by which CQ may be developed within a culturally diverse environment to date.

Third, this research extends knowledge of CQ to the examination of academe. Universities are among the world’s most culturally diverse organisations, with students, academic and support staff originating from many countries and ethnic groups, each with their own set of cultural traditions (Harrison, 2012). Indeed, in a TNE classroom environment it is the visiting academic who is the outsider (Leask, 2004). Whilst quantitative studies of students’ CQ have been conducted in various countries (see for example, Ang et al., 2007; Shannon and Begley, 2008; Moon, 2010; Lin et al., 2012), published research in the education domain has neglected academic staff and avoided qualitative methods. This study, through the use of interviews, observation and student focus groups, has provided new understanding of how visiting academics formulate and evaluate their teaching strategies for use in a TNE environment (metacognitive CQ), acquire cultural knowledge (cognitive CQ), regard motivational factors (motivational CQ), and alter their verbal and non-verbal behaviour within the TNE classroom (behavioural CQ).
Fourth, this research extends scholarship on the theoretical framework of CQ to the discipline of accounting. The professional accounting bodies and the Big Four accounting firms are beginning to use CQ as a tool to prepare members for operating across borders and cultures (KPMG, 2012; EY, 2013; CPA Australia, 2014; Deloitte, 2015). Nonetheless, the accounting discipline does not feature in CQ scholarship despite the profession operating on a global scale for decades, the ongoing trend for back-office services to be outsourced offshore (CPA Australia, 2010; CA, 2013) and the progressive adoption of international financial reporting standards. Consequently, the ability to understand the influence of culture on the adoption of international financial reporting standards (Clements et al., 2010; Masca, 2012; Neidermeyer et al., 2012; Cieslewicz, 2014), is currently of critical importance to the accounting profession. Furthermore, the ability to understand the impact of culture on business practices and modes of operation, appropriately liaise with offshore clients and agencies, and inclusively lead and effectively operate within culturally diverse teams are fundamental attributes now required of today’s accountants and business leaders (Deloitte, 2015). This study provides new insights on cross-cultural capabilities, generated through the application of CQ, to a discipline where it is of particular relevance and importance.

Fifth, this research extends the literature on TNE. Existing TNE literature relies heavily on interviews with academic staff prior to departure in order to understand the challenges and issues associated with teaching in a TNE environment (see for example, Bretag and Scobie, 2002; Heyward, 2002; Dixon and Scott, 2003; Crabtree and Sapp, 2004; Debowski, 2005; Leask, 2006). Surprisingly, given that TNE programs have been in operation for over two decades, little was known about how visiting academics operated within the unique TNE learning and teaching environment with its many inherent challenges (McBurnie and Ziguras, 2007), and even less was known about the TNE experience from the students’ point of view (Miliszewska and Sztendur, 2010; Hoare, 2012). This research, in addition to conducting interviews with visiting academics at different points in their TNE teaching, collected data through teaching observations and student focus groups. The multi-method approach enabled data to be collected from different perspectives, which facilitated an holistic and in-depth understanding of the challenges and issues visiting academics and their students encounter. Sporadic formal student evaluations in TNE environments have meant little knowledge existed about the preferences and views of TNE students with respect to, for example, the behaviour and teaching practices of visiting academics. This study provides new understanding in this area. The findings show that deficiencies in visiting academics’ cultural
knowledge and understanding can lead to a disconnect with their TNE students, resulting in academic staff experiencing frustration and disheartenment and students’ learning being impeded.

8.4 Implications of the study for policy and practice

This research has the practical outcome of providing suggestions for the improvement of TNE program quality. Universities offering TNE programs face substantial reputational and financial risk (Debowksi, 2003; 2008; Poole and Ewan, 2010; Chapman and Pyvis, 2013). If we accept that cross-cultural capabilities are essential to teach effectively in a TNE environment, there are numerous practical benefits (e.g. improvement in the education experience for TNE students) to understanding more about these capabilities and how they can be appropriately integrated into the design and delivery of TNE. Ng (2007) argued that existing scholarship is inadequate in assisting educators to deliver a quality educational experience in multicultural classrooms. This research provides methods for the development of the cross-cultural capabilities of academic staff involved in the teaching of TNE, thereby facilitating improvement in the quality of programs offered transnationally.

The implications of this study for universities involved in TNE relate to both policy and practice. They are presented in the following sections, and relate to issues of formal training, support mechanisms, workload models and performance measures.

8.4.1 Formal training

The present study reveals provision of formal training with respect to TNE teaching for the universities in this study to be inadequate. The visiting academics in this study reported an absence of formal pre-departure training programs, despite two participants being about to undertake only their first and second TNE teaching trips. Furthermore, they reported an absence of debriefing sessions upon their return.

In order to address these deficiencies, the evidence presented in this study suggests universities should provide formal training programs for academic staff embarking on their first TNE teaching trip. Optional refresher programs could be offered for academic staff undertaking subsequent TNE teaching trips. Given the heightened difficulties experienced by first-year TNE students noted in this study, careful consideration should be given to the selection of academic staff teaching first-year accounting courses transnationally.
Accordingly, training programs specifically tailored to academic staff teaching first-year courses should be offered.

In addition, interviewee reflections indicate the desirability of debriefing sessions for academic staff upon their return from TNE teaching to provide opportunities for reflection and discussion of their experience. These debriefing sessions could be offered on a cross-disciplinary basis to enable the cross-fertilisation of ideas and perspectives. Although communities of practice operating transnationally in this study provided an informal mechanism for this process, universities would benefit by formalising the process within their professional development systems.

Furthermore, evidence from this and previous studies point to the need for universities to enhance the cross-cultural capabilities of academic staff, as the intercultural competence process is a continually evolving one that has been found to challenge Australian academics (Yang, 2012). It is suggested that academic staff with substantial TNE teaching experience, or who have resided overseas for a significant length of time, facilitate cross-cultural workshops. According to the findings of this study, these individuals are likely to have high CQ and be a valuable resource for cultural training of both a specialised and general nature.

Offering academic staff teaching secondments at international branch campuses or with partner institutions for a semester would promote deeper and extended interaction with students and local teaching staff and greater immersion in the host culture. Based on the results of this study, international experience of this nature would increase CQ levels, thereby improving the effectiveness of subsequent TNE teaching.

### 8.4.2 Support mechanisms

In addition to the absence of formalised training for academic staff involved in TNE teaching, the findings of this study indicate other support mechanisms with respect to TNE teaching to be largely deficient. Students should formally evaluate each course offered across all TNE locations, and the results discussed with academic staff upon their return. The understanding of the TNE experience from the students’ perspective garnered through the evaluations can then inform the design of strategies and teaching approaches employed in TNE classrooms on forthcoming teaching visits.

Peer review could further support academic staff in their TNE teaching. TNE peer reviewers might be academic staff who have been recognised for excellence in teaching and possess
significant TNE teaching experience and/or have resided overseas for a year or more. The findings of this study indicate that such academic staff are more likely to have higher levels of CQ and therefore are well placed to understand the cultural nuances underpinning behaviour in a TNE classroom.

As suggested in previous studies (Leask, 2004; Dunn and Wallace, 2006; 2008; Smith, 2009; Keay et al., 2014; Keevers et al., 2014; Smith, 2014), the communities of practice observed to be operating informally in this study should be officially recognised by universities as a valuable mechanism supporting academic staff while teaching transnationally. Accordingly, communities of practice could be formally scheduled into TNE teaching visits by allocating time and resources to nurture their development and operation. This would ensure that communities of practice function in an effective and regular manner. Once again, academic staff identified as having high CQ could facilitate this process, in addition to mentoring first-time TNE teaching academics while offshore.

Finally, the TNE pages of university websites could be updated to include links to OLT-funded resources for TNE teaching. This study indicated that these valuable TNE teaching and learning resources are not being currently utilised by academic staff teaching transnationally, largely due to ignorance of their existence.

8.4.3 Workload models and performance measures

This research reveals the policies of the universities in this study fail to adequately recognise TNE teaching with respect to workload models and performance measures. The participants in this study reported a general lack of recognition of all aspects of TNE teaching. Designing and developing high-quality contextualised teaching materials for use in courses offered transnationally is a time-consuming and often challenging task (Slethaug, 2007), yet this and other tasks associated with TNE teaching are largely invisible within university workload models. Furthermore, the visiting academics in this study reported an absence of recognition for excellence in TNE teaching within university awards systems.

To ensure academic staff devote sufficient time and attention to their TNE teaching activities, university workload models should be amended to include appropriate allowances for involvement in TNE teaching. Furthermore, allowances could be made for weekend travel necessitated by TNE teaching commitments.
Academic performance meetings should include discussion of TNE teaching and feedback obtained through formal TNE student evaluations. Given the critical importance of the process of reflection identified in this study, discussion during performance meetings should be centred around individual experiences, expectations and development of learning during the TNE sojourn in order to encourage this process. Recommendations could then be made for individual academic staff members to undertake specific TNE teaching and learning professional development.

In order to reduce the fatigue associated with TNE teaching referred to in this and previous studies, universities could schedule the arrival of academic staff at least one full day before the commencement of teaching. This would allow academics to recover from jetlag and adjust to the different time zone and climate before commencing their TNE teaching, thereby enhancing its quality. This would also facilitate time with local academics to collaborate on the preparation of high-quality contextualised teaching materials that more accurately reflect the culture of the host nation. Scheduling the departure of academic staff one full day after the conclusion of their TNE teaching commitment would allow academics time to participate more fully in the culture of the host nation without the need to focus on teaching, thereby assisting in translating the international experience into enhanced levels of CQ.

University teaching excellence awards could be extended to recognise and reward excellence in TNE teaching. University recognition of this nature would encourage the design and development of initiatives to increase the quality of courses offered in the TNE environment and enhanced learning outcomes for TNE students. Consequently, TNE students would be the ultimate beneficiaries.

8.5 Limitations of the study

The 20-item CQS is the most popular method of assessing cross-cultural competency and has greatly assisted scholarship of CQ (Gelfand et al., 2008). It does, however, have the limitation of being a self-assessed questionnaire, and thus carries with it all the usual limitations associated with such methods. Individuals might provide responses perceived to be socially desirable (Geiger and O’Connell, 2000); respondents can overrate their own skills and abilities (Dunning et al., 2004), particularly those with low competence (Kruger and Dunning, 1999), as they are not always able to identify skills that they do not possess (Ehrlinger et al., 2008). However, in developing the CQS, Van Dyne et al. (2008) found a positive and significant relationship between overall self-rated and peer-rated CQ. Furthermore, Mabe and West
(1982) found that long-term and older employees respond more accurately when completing intelligence questionnaires and have generally completed numerous surveys. In stage one of the present study, almost half of the respondents had 15 or more years of teaching experience and 67% were 45 years or older. In addition, academics as a cohort are well accustomed to filling out questionnaires and understand the importance of accurate data. In stage two, participants’ CQS results were triangulated with data collected from a series of interviews and observation sessions, along with student focus groups, thereby resulting in greater accuracy and confidence in findings (Bryman and Bell, 2011). Thus the self-report nature of the CQS was not considered a problem in stage one or stage two of this study.

It is possible that response bias existed amongst the TNE students who participated in the focus groups. Individuals from collectivist-oriented societies are often discouraged from standing out and voicing an opinion (Nisbett, 2003). Thus, the students who agreed to participate might have been those less constrained by traditional ways of thinking and more international in their outlook. Furthermore, the discussion within the focus groups might not have been reflective of the diversity that existed in their thinking, as individual students might have been hesitant to disagree with the views already offered by others. Nonetheless, the researcher did observe that the students participating in the focus groups were seated in a variety of positions within the room during class (front, middle and back rows), did not all belong to the same friendship groups, and the gender balance in the focus groups was close to equal. The students appeared humbled by the fact that the researcher had sought and was interested in their opinions, and invariably thanked her at the conclusion of the focus groups.

Interviews have inherent limitations as a data collection method, including the ‘assumption that interviewees are competent and moral truth tellers’ (Qu and Dumay, 2011, p.238). Interviewees can provide responses that they perceive the interviewer would like to hear, or they believe to be socially acceptable (Geiger and O’Connell, 2000). Interviewees, when replying to questions about behaviour in culturally diverse situations, can provide responses that reflect the theory to which they give allegiance rather than the theory they actually practice (Argyris and Schon, 1974; Janssens and Cappellen, 2008). This study, however, did not solely rely on interviews as a data collection method. Rather, it employed a multiple method approach to the collection of data, thereby triangulating ‘each source of data, and each informant, as a check against the others’ (Kanter, 1977, p.337).
In examining the teaching practices of visiting academics, it is acknowledged that at times, evidence of culturally intelligent behaviour is akin to evidence of good teaching practice. However, in their study examining the attributes required of academic staff teaching in a TNE environment, Leask et al. (2005) isolated the ability to be an effective intercultural learner as not normally associated with good teaching practice. Employing CQ as the informing theoretical framework in this study therefore extended examination of the phenomenon beyond behaviour within the classroom, as it drew on each of the four CQ components. As Slethaug (2007, p.7) argued, teaching transnationally is much more than just good teaching practice: ‘As outsiders to a culture and in teaching ethnically and nationally diverse groups of students, cross-cultural teachers have to rethink culture, pedagogy, and identity, and reconsider their social and pedagogical assumptions in critical ways or risk failure’ (p.7). In addition to examining behavioural CQ, this study also examined metacognitive CQ, cognitive CQ and motivational CQ in order to provide a multi-faceted approach to the examination of CQ in a TNE context. Furthermore, participants’ teaching was observed in both domestic and transnational environments in order to identify specific modifications to teaching practices operationalised in the latter.

It is acknowledged that stage two of this research involved a small number of participants from two universities teaching for partner institutions in Singapore and Hong Kong. Time and cost constraints necessarily restricted the number of participants and universities. Whilst this study sought to obtain a broad spectrum of participants from different age groups and academic positions, final sample selection was very much dictated by the availability of academics who met the specified selection criteria. Whilst the population of Australian accounting academics may appear to be an homogenous group, it is acknowledged that the large majority belong to the older age groups (Cappelletto, 2010), and the participants in stage two of this study were reflective of this. Consequently, stage two of the study does not seek to generalise findings to all Australian accounting academics, nor to all transnational accounting programs or all transnational programs taught in Singapore and Hong Kong. However, the two universities involved in this study had well-established and long-term involvement in TNE and were therefore considered best able to facilitate the aims of this research. Furthermore, stage two was deliberately designed as a qualitative study of a small number of participants in order to facilitate a rich and detailed understanding of TNE teaching.
8.6 Avenues for further research

This study focused on the CQ of accounting academics. To increase understanding of CQ amongst academic staff, additional studies involving other disciplines would provide a more generalisable picture of academic CQ. Future research could also be extended to accounting academics in other countries who teach large numbers of international students domestically and undertake substantial TNE teaching.

Stage two of this study deliberately sought participants who were born and raised in a Western culture. Extending the study to participants who were born and raised in non-Western countries would provide a worthwhile point of comparison for the views expressed by participants in this study. A longitudinal study, conducted with first-time TNE trip takers, would facilitate understanding of the manner in which successive work-related international experience influences the development of CQ over time. Future studies involving a larger number of participants in order to capture a greater demographic range, for example in terms of age, teaching experience and employment types, would add to the understandings obtained in this study. In addition, eliciting the views of local academic staff teaching for partner institutions, together with observation of their teaching of the same TNE student cohort, would provide a useful comparison.

This study could be extended by observing the same participants teaching in a TNE environment after participation in professional development sessions designed to increase their cross-cultural capabilities. This would enable evaluation of their effectiveness, further informing the design and development of programs offered in the future.

Finally, another valuable approach would be to conduct a longitudinal study with a group of TNE students in order to assess changes in their approach to learning and learning styles as they progress through the accounting program. Given the significant differences in responses from students enrolled in their first year of study, it would be worthwhile to conduct an evaluation of their views, preferences and approaches to learning over time. This understanding could then be used to inform teaching practices across the various years of TNE programs.

8.7 Researcher’s reflection

The researcher began this research fuelled by a passion for both teaching and culture. This study permitted her to indulge both of these passions through the examination of their
intersection in the TNE classroom. The use of CQ as the informing theoretical framework proved a natural fit for a study of this nature. Whilst the study makes a significant contribution to CQ theory and has important implications for university policy and practice, it has also taught the researcher much. Her own CQ has been significantly enhanced as she has continually engaged in reflection and reflexivity, in particular during analysis of the data collected in stage two.

In her capacity as a member of the accounting academe, the researcher has continually found there is much to be learned from students. As Louie (2005, p.17) stated: ‘teachers who gather cultural knowledge at the same time as they are imparting it are aware of the processes of learning about another culture, and that awareness deepens their rapport with the students’ (p.17). The TNE students participating in the focus groups in this study not only proved to be a rich source of information but strongly supported and encouraged the researcher’s quest to understand their classroom environment. They were also cognisant of the numerous challenges visiting academics faced in attempting to navigate the cultural mosaic that constitutes the TNE classroom, as the following student insightfully stated:

Most of the time the lecturer will be teaching in Australia, so I don't think it’s easy for him to come here and teach and understand the culture in Singapore. Maybe if he comes here often, or he does research, you know, about Singapore culture, he may begin to understand.

This comment echoes one of the dominant findings of this study. International experiences that allow an individual to actively participate in a host culture – rather than merely observe it – enhance CQ. As Chung Tsu eloquently stated:

How shall I talk of the sea to the frog, if it has never left his pond? How shall I talk of the frost to the bird of the summerland, if it has never left the land of its birth? How shall I talk of life with the sage, if he is prisoner of his doctrine? Chung Tsu, 4th Century B.C. (as cited in Fantini, 2000, p.25)
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Appendix 1

The Cultural Intelligence Scale (CQS)

Read each statement and select the response that best describes your capabilities.
Select the answer that BEST describes you AS YOU REALLY ARE (1=strongly disagree; 7=strongly agree)

CQ Factor Questionnaire Items

Metacognitive CQ:
MC1 I am conscious of the cultural knowledge I use when interacting with people with different cultural backgrounds.
MC2 I adjust my cultural knowledge as I interact with people from a culture that is unfamiliar to me.
MC3 I am conscious of the cultural knowledge I apply to cross-cultural interactions.
MC4 I check the accuracy of my cultural knowledge as I interact with people from different cultures.

Cognitive CQ:
COG1 I know the legal and economic systems of other cultures.
COG2 I know the rules (e.g., vocabulary, grammar) of other languages.
COG3 I know the cultural values and religious beliefs of other cultures.
COG4 I know the marriage systems of other cultures.
COG5 I know the arts and crafts of other cultures.
COG6 I know the rules for expressing non-verbal behaviours in other cultures.

Motivational CQ:
MOT1 I enjoy interacting with people from different cultures.
MOT2 I am confident that I can socialize with locals in a culture that is unfamiliar to me.
MOT3 I am sure I can deal with the stresses of adjusting to a culture that is new to me.
MOT4 I enjoy living in cultures that are unfamiliar to me.
MOT5 I am confident that I can get accustomed to the shopping conditions in a different culture.

Behavioural CQ:
BEH1 I change my verbal behaviour (e.g., accent, tone) when a cross-cultural interaction requires it.
BEH2 I use pause and silence differently to suit different cross-cultural situations.
BEH3 I vary the rate of my speaking when a cross-cultural situation requires it.
BEH4 I change my non-verbal behaviour when a cross-cultural situation requires it.
BEH5 I alter my facial expressions when a cross-cultural interaction requires it.

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Note. Use of this scale granted to academic researchers for research purposes only.
Source: Ang et al. (2007)
### Appendix 2

**Stage one: Survey instrument**

**Section 1: Cultural Intelligence**

Please indicate the extent to which you agree or disagree with the following statements.

*(Circle one response)*

<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly disagree</th>
<th>Neither agree nor disagree</th>
<th>Strongly agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1 I am conscious of the cultural knowledge I use when interacting with people with different cultural backgrounds</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.2 I am confident that I can get accustomed to the shopping conditions in a different culture</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.3 I know the legal and economic systems of other cultures</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.4 I vary the rate of my speaking when a cross-cultural situation requires it</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.5 I check the accuracy of my cultural knowledge as I interact with people from different cultures</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.6 I know the rules (e.g., vocabulary, grammar) of other languages</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.7 I am confident that I can socialise with locals in a culture that is unfamiliar to me</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.8 I change my non-verbal behaviour when a cross-cultural situation requires it</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.9 I know the rules for expressing non-verbal behaviours in other cultures</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.10 I enjoy interacting with people from different cultures</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.11 I am conscious of the cultural knowledge I apply to cross-cultural interactions</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.12 I use pause and silence differently to suit different cross-cultural situations</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.13 I enjoy living in cultures that are unfamiliar to me</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.14 I know the cultural values and religious beliefs of other cultures</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.15 I change my verbal behaviour (e.g., accent, tone) when a cross-cultural interaction requires it</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.16 I know the marriage systems of other cultures</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.17 I adjust my cultural knowledge as I interact with people from a culture that is unfamiliar to me</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.18 I am sure I can deal with the stresses of adjusting to a culture that is new to me</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.19 I alter my facial expressions when a cross-cultural interaction requires it</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.20 I know the arts and crafts of other cultures</td>
<td>1 2 3 4 5 6 7</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Section 2: Your Background and Demographic Data

Please tick the appropriate box or answer in the space provided.

2.1 Your University’s name: ___________________________________________________________

2.2 What is your gender?  □ Female  □ Male

2.3 What is your age?  □ Under 35  □ 35 - 44  □ 45 - 54  □ 55 or over

2.4 What is your current academic position?  □ Level A  □ Level B  □ Level C  □ Level D  □ Level E

2.5 Please indicate your tertiary teaching experience:  □ Under 2 years  □ 2–4 years  □ 5-10 years
□ 11-15 years  □ More than 15 years

2.6 Do you have a formal teaching qualification, for example the Graduate Certificate in Tertiary Teaching
and Learning?  □ Yes  □ No

2.7 If your answer to Q2.6 was yes, please state name of qualification:
__________________________________________________________________________

2.8 Please indicate the number of times you have taught offshore:  □ 0  □ 1-3  □ 4-10  □ more than 10

2.9 Please indicate the number of countries in which you have taught offshore:
□ 0 □ 1 □ 2-3
□ 4-5  □ more than 5

2.10 If your answer to Q2.9 was 1 or more, please indicate the countries in which you have taught:
□ Singapore □ Hong Kong □ Malaysia □ China □ USA □ New Zealand
□ Other (please specify) ________________________________________________________

2.11 Is English your first language?  □ Yes  □ No

2.12 Other than English, how many languages do you speak fluently?
□ None □ 1 □ 2 □ 3 □ more than 3

2.13 Have you resided in a country, other than Australia, for a continuous period exceeding 12 months?
□ Yes  □ No

2.14 If your answer to Q 2.13 was yes, please specify in which country/countries, the length of your
residency and the actual years you were there: _______________________________________

Thank you for your participation in this survey. Your assistance is greatly appreciated.
Appendix 3

Ethics approval

Notice of Approval

Date: 30 November 2011
Project number: 1000352
Project title: Cultural Intelligence in the Transnational Teaching of Accounting: An Exploration of its Dimensions and Impacts
Risk classification: Low Risk
Principal Investigator: Meredith Tharapos
Senior Supervisor: Sheila Bellamy
Approved: From 30 November 2011 To 19 July 2014

Terms of approval:
1. Responsibilities of the principal investigator
   It is the responsibility of the principal investigator to ensure that all other investigators and staff on a project are aware of the terms of approval and to ensure that the project is conducted as approved by BCHEAN. Approval is only valid while the investigator holds a position at RMIT University.
2. Amendments
   Approval must be sought from BCHEAN to amend any aspect of a project including approved documents. To apply for an amendment submit a request for amendment form to the BCHEAN secretary. This form is available on the Human Research Ethics Committee (HREC) website. Amendments must not be implemented without first gaining approval from BCHEAN.
3. Adverse events
   You should notify BCHEAN immediately of any serious or unexpected adverse effects on participants or unforeseen events affecting the ethical acceptability of the project.
4. Participant Information and Consent Form (PICF)
   The PICF and any other material used to recruit and inform participants of the project must include the RMIT university logo.
5. Annual reports
   Continued approval of this project is dependent on the submission of an annual report.
6. Final report
   A final report must be provided at the conclusion of the project. BCHEAN must be notified if the project is discontinued before the expected date of completion.
7. Monitoring
   Projects may be subject to an audit or any other form of monitoring by BCHEAN at any time.
8. Retention and storage of data
   The investigator is responsible for the storage and retention of original data pertaining to a project for a minimum period of five years.

Regards,

Professor Roslyn Russell
Chairperson
RMIT BCHEAN
Appendix 4

Ethics approval: Extension

Notice of Project Amendment Approval

Date: 3 May 2012

Project Number: 1000352

Project Title: Cultural Intelligence in the Transnational Teaching of Accounting: An Exploration of its Dimensions and Impacts

Risk Classification: Low Risk

Principal Investigator: Mrs Meredith Tharapos
Supervisors: Professor Brendan O'Connell, Dr Barry Hutton

Project Approved: From: 30 November 2011 To: 19 July 2018

Project Amendment Approved: From: 3 May 2012

Amendment Details:

1. Extension of approval period from 19 July 2014 to 19 July 2018

Terms of approval:

1. Responsibilities of the principal investigator
   It is the responsibility of the principal investigator to ensure that all other investigators and staff on a project are aware of the terms of approval and to ensure that the project is conducted as approved by BCHEAN. Approval is only valid while the investigator holds a position at RMIT University.

2. Amendments
   Approval must be sought from BCHEAN to amend any aspect of a project including approved documents. To apply for an amendment submit a request for amendment form to the BCHEAN secretary. This form is available on the Human Research Ethics Committee (HREC) website. Amendments must not be implemented without first gaining approval from BCHEAN.

3. Adverse events
   You should notify BCHEAN immediately of any serious or unexpected adverse effects on participants or unforeseen events affecting the ethical acceptability of the project.

4. Participant Information and Consent Form (PICF)
   The PICF must be distributed to all research participants, where relevant, and the consent form is to be retained and stored by the investigator. The PICF must contain the RMIT University logo and a complaints clause including the above project number.

5. Annual reports
   Continued approval of this project is dependent on the submission of an annual report.

6. Final report
   A final report must be provided at the conclusion of the project. BCHEAN must be notified if the project is discontinued before the expected date of completion.

7. Monitoring
   Projects may be subject to an audit or any other form of monitoring by BCHEAN at any time.

8. Retention and storage of data
   The investigator is responsible for the storage and retention of original data pertaining to a project for a minimum period of five years.

Regards,

Professor Roselyn Russell
Chairperson
RMIT BCHEAN
Appendix 5

Ethics approval: Online survey

Notice of Project Amendment Approval

Date: 24 May 2013

Project Number: 1000352

Project Title: Cultural Intelligence in the Transnational Teaching of Accounting: An Exploration of its Dimensions and Impacts

Risk Classification: Low Risk

Principal Investigator: Meredith Thorapos

Supervisors: Professor Brendan O'Connell, Dr Barry Hutton

Project Approved: From: 30 November 2011 To: 19 July 2018

Project Amendment Approved: From: 21 May 2013

Amendment Details: Extend number of survey participants from 200 to 1200. Conduct survey online.

Terms of approval:

1. Responsibilities of the principal investigator
   It is the responsibility of the principal investigator to ensure that all other investigators and staff on a project are aware of the terms of approval and to ensure that the project is conducted as approved by BCHEAN. Approval is only valid while the investigator holds a position at RMIT University.

2. Amendments
   Approval must be sought from BCHEAN to amend any aspect of a project including approved documents. To apply for an amendment submit a request for amendment form to the BCHEAN secretary. This form is available on the Human Research Ethics Committee (HREC) website. Amendments must not be implemented without first gaining approval from BCHEAN.

3. Adverse events
   You should notify BCHEAN immediately of any serious or unexpected adverse effects on participants or unforeseen events affecting the ethical acceptability of the project.

4. Participant Information and Consent Form (PICF)
   The PICF must be distributed to all research participants, where relevant, and the consent form is to be retained and stored by the investigator. The PICF must contain the RMIT University logo and a complaints clause including the above project number.

5. Annual reports
   Continued approval of this project is dependent on the submission of an annual report.

6. Final report
   A final report must be provided at the conclusion of the project. BCHEAN must be notified if the project is discontinued before the expected date of completion.

7. Monitoring
   Projects may be subject to an audit or any other form of monitoring by BCHEAN at any time.

8. Retention and storage of data
   The investigator is responsible for the storage and retention of original data pertaining to a project for a minimum period of five years.

Regards,

Professor Roslyn Russell
Chairperson
RMIT BCHEAN
Appendix 6

Participant information sheet: Online survey

INVITATION TO PARTICIPATE IN A RESEARCH PROJECT
PARTICIPANT INFORMATION – ONLINE SURVEY

Project Title:
Cultural intelligence in the transnational teaching of accounting

Investigators:

Meredith Tharapos  
PhD student  
RMIT University  
Phone: +61 3 9925 5711  
meredith.tharapos@rmit.edu.au

Professor Brendan O’Connell  
Senior Supervisor  
RMIT University  
Phone: +61 3 9925 5771  
brendan.oconnell@rmit.edu.au

Professor Steven Dellaportas  
Second Supervisor  
RMIT University  
Phone: +61 3 9925 5766  
steven.dellaportas@rmit.edu.au

Dear Academic,

You are invited to participate in a research project being conducted by RMIT University. Please read this sheet carefully and be confident that you understand its contents before deciding whether to participate. If you have any questions about the project, please ask one of the investigators.

Who is involved in this research project? Why is it being conducted?

This research is being conducted by Meredith Tharapos in relation to a project being undertaken as a Doctor of Philosophy student. The research project is being supervised by Professor Brendan O’Connell as Senior Supervisor and Professor Steven Dellaportas as Second Supervisor.

The project has been approved by the RMIT Human Research Ethics Committee.
This research is being conducted to examine the perceptions, experiences and skills of academic accountants in regard to cultural adaptation in an offshore teaching environment, and in particular the academic’s capability to adapt to the new cultural context. Cultural intelligence (CQ) is defined as the ‘capability of an individual to function effectively in situations characterised by cultural diversity’ (Ang & Van Dyne, 2008).

Why have you been approached?

You are being approached as you are an accounting academic who is currently teaching at an Australian university. We obtained your contact details from your University’s website and believe that you are ideally suited to provide us with the necessary information required for our project.

What is the project about? What are the questions being addressed?

This research is being conducted to examine the perceptions, experiences and skills of academic accountants in regard to cultural adaptation in an offshore teaching environment, and in particular the academic’s capability to adapt to the new cultural context. Cultural intelligence (CQ) is defined as the ‘capability of an individual to function effectively in situations characterised by cultural diversity’ (Ang & Van Dyne, 2008).

We are seeking to approach approximately 800 accounting academics from universities in Australia to complete the CQS survey.

If I agree to participate, what will I be required to do?

You will be required to complete an online questionnaire comprising questions in relation to cultural intelligence, your background and demographics. This should take no more than 10 minutes to complete.

What are the possible risks or disadvantages?

There is a time commitment of approximately 5-10 minutes required for completion of the questionnaire.

Security of the website

Users should be aware that the World Wide Web is an insecure public network with the potential risks that a user’s transactions are being or may be viewed, intercepted or modified by third parties or that data which the user downloads may contain computer viruses or other defects.

Other than mentioned above, there are no other perceived risks or disadvantages associated with participation in this project.

If you are unduly concerned about your responses to any of the questionnaire items or if you find participation in the project distressing, you should contact Meredith Tharapos as soon as convenient who will discuss your concerns with you confidentially and suggest appropriate follow-up, if necessary.
What are the benefits associated with participation?

This research is intended to provide useful information to you as an academic on the extent and nature of the adjustment problems to which those involved in transnational teaching are exposed. It is also intended that the findings in this study will inform the development by universities of more effective pre-departure training programs. If you would like a copy of the final results of this project please contact Meredith Tharapos by telephone on +61 3 9925 5711 or email at meredith.tharapos@rmit.edu.au

What will happen to the information I provide?

This project will use an external site to create, collect and analyse data collected in a survey format. The site we are using is Qualtrics. If you agree to participate in this survey, the responses you provide to the survey will be stored on a host server that is used by Qualtrics.

No personal information will be collected in the survey so none will be stored as data. Once we have completed our data collection and analysis, we will import the data we collect to the RMIT server where it will be stored securely for a period of five (5) years. The data on the Qualtrics host server will then be deleted and expunged.

Any information that you provide can be disclosed only if (1) it is to protect you or others from harm, (2) a court order is produced, or (3) you provide the researchers with written permission.

Results of the research will be disseminated in a thesis, conference papers and published journal articles. Your name will not be used in our research findings.

What are my rights as a participant?

As a participant you have the right to:

- withdraw from participation at any time.
- have any unprocessed data withdrawn and destroyed, provided it can be reliably identified, and provided that so doing does not increase the risk for the participant.
- have any questions answered at any time.

Whom should I contact if I have any questions?

If you have any queries regarding this project please contact Meredith Tharapos using the contact details given above.

What other issues should I be aware of before deciding whether to participate?

We do not believe there are any other issues that you should be aware before you decide to participate in this research project.
What do I do if I have a complaint?

If you have any complaints about the conduct of this research project, please contact the Chair, RMIT Business College Human Ethics Advisory Network, GPO Box 2476V, Melbourne, 3001, telephone +61 3 9925 5596, email bchean@rmit.edu.au Details of the complaints procedures are available at http://www.rmit.edu.au/browse;ID=2jqrnb7hnpvo

Yours sincerely

Meredith Tharapos
Bachelor of Commerce (University of Melbourne)
Graduate Certificate in Tertiary Teaching and Learning (RMIT University)

Professor Brendan O’Connell  Professor Steven Dellaportas
Senior Supervisor  Second Supervisor
Appendix 7

Participant information sheet: Academics

INVITATION TO PARTICIPATE IN A RESEARCH PROJECT

PARTICIPANT INFORMATION - ACADEMICS

Project Title:
Cultural intelligence in the transnational teaching of accounting

Investigators:

Meredith Tharapos
PhD student
RMIT University
Phone: +61 3 9925 5711
meredith.tharapos@rmit.edu.au

Professor Brendan O’Connell
Senior Supervisor
RMIT University
Phone: +61 3 9925 5771
brendan.oconnell@rmit.edu.au

Professor Steven Dellaportas
Second Supervisor
RMIT University
Phone: +61 3 9925 5766
steven.dellaportas@rmit.edu.au

Dear Academic,

You are invited to participate in a research project being conducted by RMIT University. Please read this sheet carefully and be confident that you understand its contents before deciding whether to participate. If you have any questions about the project, please ask one of the investigators.

Who is involved in this research project? Why is it being conducted?

This research is being conducted by Meredith Tharapos in relation to a project being undertaken as a Doctor of Philosophy student. The research project is being supervised by Professor Brendan O’Connell as Senior Supervisor and Professor Steven Dellaportas as Second Supervisor.

The project has been approved by the RMIT Human Research Ethics Committee.
This research is being conducted to examine the perceptions, experiences and skills of academic accountants in regard to cultural adaptation in an offshore teaching environment, and in particular the academic’s capability to adapt to the new cultural context. Cultural intelligence (CQ) is defined as the ‘capability of an individual to function effectively in situations characterised by cultural diversity’ (Ang & Van Dyne, 2008).

Why have you been approached?

With the permission of the School of Accounting, RMIT University, you are being approached as you are an accounting academic who is currently teaching in both an Australian university and in a transnational environment, and are non-native to south-east Asia. We obtained your contact details from your Head of School and believe that you are ideally suited to provide us with the necessary information required for our project.

What is the project about? What are the questions being addressed?

This research is being conducted to examine the perceptions, experiences and skills of academic accountants in regard to cultural adaptation in an offshore teaching environment, and in particular the academic’s capability to adapt to the new cultural context. Cultural intelligence (CQ) is defined as the ‘capability of an individual to function effectively in situations characterised by cultural diversity’ (Ang & Van Dyne, 2008).

We are seeking to approach five academic accountants from three different universities in Australia, and the same number of local academic accountants. We therefore expect a total of 30 academic participants in this project. We are also seeking to approach students who are enrolled in the courses taught by these academics.

If I agree to participate, what will I be required to do?

You will be required to complete a questionnaire comprising 20 questions in relation to cultural intelligence. This should take between 5-8 minutes to complete.

You will also be required to participate in an informal interview with the researchers. We expect that the interview will be of 1-2 hours duration and will be conducted at a time and location that is convenient to you. The interview will be audio recorded.

In addition you will be observed while teaching the first two to four classes of the semester domestically and then also while teaching in a transnational environment for a similar number of classes.

You may also be required to participate in informal follow up interviews.

What are the possible risks or disadvantages?

There is a time commitment of 1-2 hours required for the interview/s and completion of the questionnaire. Slight discomfort may initially be experienced due to the presence of the researcher conducting observations in your classroom.

Other than mentioned above, there are no other perceived risks or disadvantages associated with participation in this project.
If you are unduly concerned about your responses to any of the questionnaire items or if you find participation in the project distressing, you should contact Meredith Tharapos as soon as convenient who will discuss your concerns with you confidentially and suggest appropriate follow-up, if necessary.

**What are the benefits associated with participation?**

This research is intended to provide useful information to you as an academic on the extent and nature of the adjustment problems to which those involved in transnational teaching are exposed. It is also intended that the findings in this study will inform the development by universities of more effective pre-departure training programs. If you would like a copy of the final results of this project please contact Meredith Tharapos by telephone on +61 3 9925 5711 or email at meredith.tharapos@rmit.edu.au

**What will happen to the information I provide?**

The data gathered from the questionnaires, interviews and observations will be stored electronically on the University network system. Hard copy data will be stored in a locked office and upon completion of the project will be kept securely at RMIT University for a period of 5 years after publication, before being destroyed.

Any information that you provide can be disclosed only if (1) it is to protect you or others from harm, (2) a court order is produced, or (3) you provide the researchers with written permission.

Results of the research will be disseminated in a thesis, conference papers and published journal articles. Your name will not be used in our research findings.

**What are my rights as a participant?**

As a participant you have the right to:

- withdraw from participation at any time.
- have any unprocessed data withdrawn and destroyed, provided it can be reliably identified, and provided that so doing does not increase the risk for the participant.
- have any questions answered at any time.

**Whom should I contact if I have any questions?**

If you have any queries regarding this project please contact Meredith Tharapos using the contact details given above.

**What other issues should I be aware of before deciding whether to participate?**

We do not believe there are any other issues that you should be aware before you decide to participate in this research project.

**What do I do if I have a complaint?**

If you have any complaints about the conduct of this research project, please contact the Chair, RMIT Business College Human Ethics Advisory Network, GPO Box 2476V, Melbourne, 3001, telephone +61 3 9925 5596, email bchean@rmit.edu.au Details of the complaints procedures are available at http://www.rmit.edu.au/browse;ID=2jqrnb7hnpyo
Yours sincerely

Meredith Tharapos
Bachelor of Commerce (University of Melbourne)
Graduate Certificate in Tertiary Teaching and Learning (RMIT University)

Professor Brendan O’Connell
Senior Supervisor

Professor Steven Dellaportas
Second Supervisor
PARTICIPANT'S CONSENT

Project Title:

Cultural intelligence in the transnational teaching of accounting

Name of participant: ………………………………………………….

1. I have had the project explained to me, and I have read the information sheet.

2. I agree to participate in the research project as described.
   I agree to:
   □ be interviewed and complete a questionnaire
   □ have my voice audio recorded
   □ be observed while teaching in the classroom
   □ participate in follow-up interviews

3. I acknowledge that:
   (a) I understand that my participation is voluntary and that I am free to withdraw from the project at any time and to withdraw any unprocessed data previously supplied (unless follow-up is needed for safety).
   (b) The project is for the purpose of research. It may not be of direct benefit to me.
   (c) The privacy of the personal information I provide will be safeguarded and only disclosed where I have consented to the disclosure or as required by law.
   (d) The security of the research data will be protected during and after completion of the study. The data collected during the study may be published, and a report of the project outcomes will be provided to …………….. (researcher to specify). Any information which will identify me will not be used.

Participant’s Consent

Participant: ___________________________ Date: ________________

(Signature)

Any complaints about your participation in this project may be directed to the Chair, RMIT Business College Human Ethics Advisory Network (BCHEAN), GPO Box 2476V, Melbourne, 3001. The telephone number is (03) 9925 5596 or email address bchean@rmit.edu.au. Details of the complaints procedure are available from: http://www.rmit.edu.au/browse;ID=2jqrnb7hnpyo

Participants should be given a photocopy of this PICF after it has been signed.
Appendix 8

Interview guide: Academics

1. General information about the interviewee’s university
   (a) Would you please provide a description of your university’s:
      (i) offshore teaching program?
          (importance placed on offshore programs by your university, number of countries, number of years in each country, wholly owned / partnership with other institutions, programs offered, plans for expansion / reduction / withdrawal, frequency in which staff travel offshore, length & nature of teaching trips, degree of contact with local academics while offshore and during the semester, who provides the teaching materials, who writes and marks the assessment items)
      (ii) pre-departure training programs?
          (compulsory/voluntary, provided at school, college or university level, nature (workshop, seminar), aim, content, usefulness, duration, accompanying notes provided, information available to staff on university website, information provided by school prior to departure, any change in provision during the time you have been employed at the university)
   (b) What are the expectations of your university with respect to staff teaching offshore?
      (institutional factors, research/teaching nexus, impact of offshore teaching on time for research)
   (c) Does your university have a reward system that recognises excellence in teaching offshore? If so, please explain.
      (compared with a reward system that recognises research outputs)

2. General information about the interviewee
   (a) Would you please provide a:
      (i) brief overview of your educational / professional background and your current job description?
          (qualifications, accreditation with professional bodies, duties undertaken as part of current position, other institutions taught, research interests, industry experience, positions held in industry, duties undertaken, contact with overseas counterparts, overseas business trips, pre-departure training undertaken)
      (ii) brief overview of your short-term career goals?
(iii) brief overview of your long-term career goals?

(iv) description of your offshore teaching experience?
   (other locations taught, number of offshore teaching trips, duties (other than teaching)
   undertaken offshore, amount of contact with local academics, subjects taught, year levels
   taught, offshore teaching trips with other institutions)

(v) brief overview of your general experience in Southeast Asia?
   (personal travel, any languages spoken, residency)

(b) Have you undertaken the Graduate Certificate in Tertiary Teaching and Learning, or
   equivalent?
   (If undertaken (refer background data sheet) did you find it useful in terms of preparation
   for teaching offshore? Why/why not?)

(c) Do you recall any challenges that you have experienced on offshore teaching visits?
   Explain.

(d) What did you learn from these experiences?

(e) Have you received any formal feedback from offshore teaching trips? If so, did you
   change anything?

3. Metacognitive CQ

(a) (Awareness) How well do you think you understand the culture of the country in which
   you will be teaching offshore?
   (i.e. ethics, religion of the country)

(b) (Planning) What strategies, if any, do you have for teaching in an offshore environment?
   How did you devise these strategies? What do you think are important skills for offshore
   teaching?
   (i.e. strategies/skills that indicate that they have considered the culture/ethics of the
   country)

(c) (Checking) Do you tend to reflect on your offshore teaching strategies and revise if
   necessary? If so, how?

4. Cognitive CQ

(a) Do you have an approach that you adopt to learn about the culture of the country in which
   you will be teaching? If so, what is it?
   (i.e. knowledge of economic systems, social structures, educational practices, political,
   legal & social systems, language, religion)

(b) Do you think that if you know about the culture of the country it will have an influence
    on the way you approach your offshore teaching?
(c) What are a few typical cultural differences between Australia and Southeast Asia that you have experienced? How did you deal with these differences? Did they have an impact on your teaching while offshore?

5. **Motivational CQ**

(a) (Extrinsic)

How are you motivated by teaching offshore?

(e.g. monetary incentive, obtaining a high GTS and positive feedback, chance to communicate face to face with offshore counterparts, travel opportunity)

(i) What would happen if you didn’t teach offshore?

(e.g. institutional factors – told to? should do? want to?)

(ii) Why did you provide the above answer?

(iii) What level of importance (high/medium/low) do you place on these factors?

(b) (Intrinsic)

(i) Do you enjoy teaching offshore? Briefly explain your answer.

(ii) Do you enjoy undertaking a new work or life experience? Explain. How important (high/medium/low) is this to you?

(iii) Do you enjoy interacting with students from other cultures? Explain.

(iv) Do you find teaching offshore more or less stimulating compared to teaching locally? Why/why not?

(c) (Amotivation)

Briefly explain any challenges that you have found have an impact on your level of motivation? What level of importance (high/medium/low) do you place on these factors?

(e.g. factors outside the control of the academic, success or failure of ability to relate to the students)

(d) (Self-efficacy)

How confident are you in relation to teaching offshore? Explain.

(e.g. confidence in the classroom, confidence in being in Southeast Asia)

6. **Behavioural CQ**

(a) Do you alter your delivery when teaching in an offshore environment?

(e.g. verbal (accent, tone, expressiveness), non-verbal (body language, gestures, facial expressions))

(b) Why/why not? What have you found that works well? What doesn’t work well?

(c) Are there any favourable activities/outcomes you would like to share in relation to cultural adaptation while working in Southeast Asia?
(d) In what ways do you interact with the other visiting academics while offshore?
   *(e.g. lengthy breakfast, shopping, sightseeing)*

(e) Do you tend to discuss with the other academics particular aspects that you have found challenging or helpful?

(f) Do you have any particular routines or things that you always do when offshore?

7. **Cultural Intelligence**

   *Cultural intelligence* (CQ) is defined as the ‘capability of an individual to function effectively in situations characterised by cultural diversity’ (Ang & Van Dyne, 2008).

   It is possible that CQ has an influence on transnational teaching. What are your comments on this statement?

8. **End questions**

   (a) Is there anything that I haven’t asked that you had hoped I would ask?

   (b) Are there any questions that you would like to return to?
Appendix 9

Background and demographic details: Academics

Project title: Cultural intelligence in the transnational teaching of accounting

<table>
<thead>
<tr>
<th>Visiting academic accountants - Background and Demographic Data</th>
</tr>
</thead>
</table>

Name

University

Country/Countries in which you attended secondary school

Country of forthcoming teaching trip

Please tick the appropriate box.

Have you previously taught at this location? □ Yes □ No

Your gender: □ Male □ Female

Your position: □ Level A □ Level B □ Level C □ Level D □ Level E

Your age group: □ Under 35 □ 35 - 44 □ 45 - 54 □ 55 or over

Your tertiary teaching experience: □ Under 2 years □ 2 – 4 years □ 5 - 10 years □ 11 - 15 years □ More than 15 years

Have you completed the Graduate Certificate of Tertiary Teaching, or equivalent? □ Yes □ No

Number of offshore teaching trips: □ 1 □ 2 - 3 □ 3 - 5 □ more than 5

Number of countries in which you have taught: □ 1 □ 2 - 3 □ 4 - 5 □ more than 5

Other than English, how many languages do you speak fluently? □ None □ 1 □ 2 □ 3 □ more than 3

Have you resided in a country, other than Australia, for a continuous period exceeding 12 months? □ Yes □ No

If yes, please specify in which country/countries, the length of your residency and the actual years you were there:
Appendix 10

Participant information sheet: Students

INVITATION TO PARTICIPATE IN A RESEARCH PROJECT

PARTICIPANT INFORMATION - STUDENTS

Project Title:

Cultural intelligence in the transnational teaching of accounting

Investigators:

Meredith Tharapos
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Professor Steven Dellaportas
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Dear Student,

You are invited to participate in a research project being conducted by RMIT University. Please read this sheet carefully and be confident that you understand its contents before deciding whether to participate. If you have any questions about the project, please ask one of the investigators.

Who is involved in this research project? Why is it being conducted?

This research is being conducted by Meredith Tharapos in relation to a project being undertaken as a Doctor of Philosophy student. The research project is being supervised by Professor Brendan O’Connell as Senior Supervisor and Professor Steven Dellaportas as Second Supervisor.

The project has been approved by the RMIT Human Research Ethics Committee.
This research is being conducted to examine the perceptions, experiences and skills of academic accountants in regard to cultural adaptation in an offshore teaching environment, and in particular the academic’s capability to adapt to the new cultural context.

Why have you been approached?

With the permission of the School of Accounting, RMIT University, you are being approached as you are enrolled in a course this semester that is taught by a visiting Australian accounting academic. We believe that you are ideally suited to provide us with the necessary information required for our project.

What is the project about? What are the questions being addressed?

This research is being conducted to examine the perceptions, experiences and skills of academic accountants in regard to cultural adaptation in an offshore teaching environment, and in particular the academic’s capability to adapt to the new cultural context.

We are seeking to approach five academic accountants from three different universities in Australia, and the same number of local academic accountants. We therefore expect a total of 30 academic participants in this project. We are also seeking to approach students who are enrolled in the courses taught by these academics.

If I agree to participate, what will I be required to do?

You will be required to participate in a focus group. We expect that the focus group will be of approximately 1 hour duration.

What are the possible risks or disadvantages?

There is a time commitment of approximately 1 hour required for the focus group.

Other than mentioned above, there are no other perceived risks or disadvantages associated with participation in this project. It will in no way affect your ongoing assessment or treatment as a student.

If you are unduly concerned or if you find participation in the project distressing, you should contact Meredith Tharapos as soon as convenient who will discuss your concerns with you confidentially and suggest appropriate follow-up, if necessary.

What are the benefits associated with participation?

It is intended that the findings in this study will inform the development by universities of more effective offshore teaching programs. If you would like a copy of the final results of this project please contact Meredith Tharapos by telephone on +61 3 9925 5711 or email at meredith.tharapos@rmit.edu.au

What will happen to the information I provide?

The data gathered from the questionnaires, interviews and observations will be stored electronically on the University network system. Hard copy data will be stored in a locked office and upon completion of the project will be kept securely at RMIT University for a period of 5 years after publication, before being destroyed.
Any information that you provide can be disclosed only if (1) it is to protect you or others from harm, (2) a court order is produced, or (3) you provide the researchers with written permission.

Results of the research will be disseminated in a thesis, conference papers and published journal articles. Your name will not be used in our research findings.

**What are my rights as a participant?**

As a participant you have the right to:

- The right to withdraw from participation at any time.
- The right to have any unprocessed data withdrawn and destroyed, provided it can be reliably identified, and provided that so doing does not increase the risk for the participant.
- The right to have any questions answered at any time.

**Whom should I contact if I have any questions?**

If you have any queries regarding this project please contact Meredith Tharapos using the contact details given above.

**What other issues should I be aware of before deciding whether to participate?**

We do not believe there are any other issues that you should be aware before you decide to participate in this research project.

**What do I do if I have a complaint?**

If you have any complaints about the conduct of this research project, please contact the Chair, RMIT Business College Human Ethics Advisory Network, GPO Box 2476V, Melbourne, 3001, telephone +61 3 9925 5596, email bcbean@rmit.edu.au Details of the complaints procedures are available at [http://www.rmit.edu.au/browse;ID=2jqrnb7hnpyo](http://www.rmit.edu.au/browse;ID=2jqrnb7hnpyo)

Yours sincerely

Meredith Tharapos
Bachelor of Commerce (University of Melbourne)
Graduate Certificate in Tertiary Teaching and Learning (RMIT University)

Professor Brendan O’Connell
Senior Supervisor

Professor Steven Dellaportas
Second Supervisor
PARTICIPANT'S CONSENT

Project Title:
Cultural intelligence in the transnational teaching of accounting

Name of participant: .................................................................

1. I have had the project explained to me, and I have read the information sheet.
2. I agree to participate in the research project as described.
   I agree to:
   - participate in a focus group.
3. I acknowledge that:
   (a) I understand that my participation is voluntary and that I am free to withdraw from the project at any time and to withdraw any unprocessed data previously supplied (unless follow-up is needed for safety).
   (b) The project is for the purpose of research. It may not be of direct benefit to me.
   (c) The privacy of the personal information I provide will be safeguarded and only disclosed where I have consented to the disclosure or as required by law.
   (d) The security of the research data will be protected during and after completion of the study. The data collected during the study may be published, and a report of the project outcomes will be provided to …………….. (researcher to specify). Any information which will identify me will not be used.

Participant’s Consent

Participant: ___________________________          ______________

(Signature)

Any complaints about your participation in this project may be directed to the Chair, RMIT Business College Human Ethics Advisory Network (BCHEAN), GPO Box 2476V, Melbourne, 3001. The telephone number is (03) 9925 5596 or email address bchean@rmit.edu.au. Details of the complaints procedure are available from: http://www.rmit.edu.au/browse;ID=2jqrnb7hnpyo

Participants should be given a photocopy of this PICF after it has been signed.
Appendix 11

Focus group guide: Students

1. Have you experienced a visiting academic previously? If so, how many times?

2. What are your expectations regarding visiting academics?

3. What are some things that visiting academics have done that represent good teaching?

4. What are some things that visiting academics have done that do not represent good teaching?

5. Do you think visiting academics are aware of the culture here in [name of country] when they teach? Why/why not?

6. Do you have any recommendations for visiting academics teaching in the local culture of [name of country]?

7. How do you feel about answering questions in class?

8. Do you have any comments to make regarding the visiting academic’s:
   a. appearance
   b. delivery
      i. volume of spoken voice
      ii. speed of speaking
      iii. tone
      iv. type of language used (complexity, colloquial)
      v. eye contact
      vi. hand gestures
      vii. use of humour
   c. use of small group activities
   d. use of lecture illustrations/case studies:
      i. were they based on examples you could relate to?
      ii. were they culturally relevant?

9. [Insert any additional questions arising from teaching observation sessions]

10. Is there anything else that I haven’t asked that you would like to discuss?