Cultural intelligence in the transnational teaching of accounting in Vietnam

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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 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. I acknowledge the support I have received for my research through the provision of an Australian Government Research Training Program Scholarship.

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I also genuinely appreciate my colleagues as cultural ambassadors, whose honesty and openness in sharing their insights and experiences of being foreign academics teaching accounting in Vietnam. Without them, this fascinating study would not exist.

Conference paper

The empirical results and findings from the Cultural Intelligence Scale Survey and the interviews were presented at an international conference:

Abstract

The dynamics of globalisation are changing in the field of higher education. Many students, who would previously have travelled overseas to study for an international qualification, are now pursuing foreign degrees in their home country. As part of their offshore offerings, many universities now locally employ academic staff directly to teach at their offshore branch campuses on a full-time basis. A number of these academics are from backgrounds other than the culture in which the branch campus is situated. This raises the question about whether these academics possess the attributes to successfully teach in this different cultural context. Cultural intelligence (CQ) is defined as ‘a person’s capability to adapt effectively to new cultural contexts’ (Earley & Ang, 2003). This interpretive study explores foreign accounting academics’ understanding of their cultural intelligence through individual interviews and a CQS survey. Using the theoretical framework of CQ, comprising of metacognitive, cognitive, motivational and behavioural dimensions, this research examines the perceptions, experiences and skills of accounting academics teaching full-time in a branch campus in Vietnam. In particular, the academic’s level of cultural intelligence to adapt to the new cultural context, and the usefulness of community of practice were examined. The survey of foreign accounting academics in Vietnam showed that relative to respondents in previous studies, foreign accounting academics in Vietnam have average levels of CQ. They do not rate themselves highly on cognitive CQ, specifically their knowledge of the cultural systems, cultural values and language of Vietnam. The findings from the interview suggest that intrinsic motivation is fundamental to the development of CQ capabilities, particularly meta-cognitive CQ, motivational CQ, and behavioural CQ. Informal community of practice also assists foreign accounting academics in improving their behavioural CQ. This research contributes to empirical research in the area of CQ by providing in-depth qualitative understanding using evidence from foreign accounting academics embedded within a developing country. This study is also relevant beyond Vietnam and applicable to those academics teaching various business subjects offered at branch campuses in a developing country.

Keywords: cultural intelligence, branch campus, Vietnam, foreign accounting academics
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Chapter 1: Introduction

Background

“Globalization is a powerful and emergent influence on education that has made its way into educational policies…and is influencing teaching practices and teacher education” (Wang, Lin, Spalding, Odell, & Klecha, 2011, p. 119). Indeed, the world has become more socially and economically interconnected and more interdependent.

The dynamics of globalisation are changing in the field of higher education. Many students now have the option of pursuing a foreign degree in their home country. This is facilitated by an array of collaborative arrangements with degree-awarding institutions from major education-exporting countries (Altbach & Knight, 2007).

Students in this part of the international education market, referred to as transnational education, study for foreign qualifications in any manner of ways. A common delivery method is through the use of international branch campuses in which one institution establishes a campus in another country in order to offer award and non-award programs and qualifications (Debowski, 2003; Dunn and Wallace, 2006; Hoare, 2006). The majority of initiatives are focused within developing and middle-income countries (Altbach & Knight, 2007).

For many years, Vietnam has been expanding both its international impact and its acceptance of international influence (Nguyen, 2012). As such international teachers including English language teachers and university lecturers, have been heavily recruited in Vietnam for the past decade. As part of their offshore offerings, many branch campuses in Vietnam now locally employ academic staff to teach at their offshore branch campuses on a full-time basis. A number of these academics are from cultural backgrounds other than the Vietnamese culture. This raises the question about whether these academics possess the capabilities to successfully teach in a different cultural context.

Cultural intelligence (CQ) is becoming a popular concept in business literature and is defined as ‘a person’s capability to adapt effectively to new cultural contexts’ (Earley & Ang, 2003, p. 25). CQ incorporates the capabilities to interact effectively across cultures. Becoming culturally intelligent has a number of outcomes beyond the
development of skilled intercultural performance including a range of cognitive, affective, and behavioural skills. Using the concept of CQ, this research will examine the perceptions, experiences and skills of foreign accounting academics teaching full-time in a branch campus. In particular, the academic's level of cultural intelligence to adapt to the new cultural context, and the usefulness of community of practice are examined.

In order to understand academics’ levels of CQ, data was gathered from interviews with thirteen foreign accounting academics currently teaching on a full-time basis in Vietnam. Participants were selected to include those newly arrived in Vietnam, those that have been teaching there for a couple of years, and those that have been teaching in Vietnam on a long-term basis.

Prior studies examining cultural intelligence have tended to focus on international business people working in corporate environments (Early 2007). Studies have also examined CQ level of students in Ireland (Shannon and Begley, 2008), Taiwan (Lin et al., 2012), U.S (Vandyne et al., 2008), New Zealand (Oolders et al., 2008) and Korea (Moon, 2010). Tharapos (2015), in her study of accounting academics in Australia, found that factors such as international experience and active participation in the host environment are important predictors of CQ. Throughout the world, numerous universities seek foreign faculty to meet their annual staffing needs. Recruiting and selecting quality foreign academics is an ongoing challenge for many universities, particularly for branch campuses.

Tharapos (2015) investigated CQ using accounting academics teaching on a short-term basis in Hong Kong and Singapore. However previous studies to the researcher's knowledge have not examined accounting academics living and working in a foreign location on a long-term basis. This is distinct from a situation where a visiting academic teaches on a short-term basis and stays in an international hotel during the visit. Moreover, the Tharapos’ study in 2015 focused on the British colonies of Hong Kong and Singapore. No comparable studies in an education context have been undertaken in the context of developing nations such as Vietnam. In spite of ample research on adjustment and selection practices in international business operations (see, for example, Selmer and Lauring, 2013), there is a lack of
research for academic expatriates and in particular those who have professional knowledge and experience in accounting.

**The internationalisation of Vietnamese higher education**

Internationalisation of Vietnamese higher education has traditionally been internally molded through its historical, economic and political climate (Tran, Nguyen and Marginson, 2014). Colonisation and occupation by China, France, USA, and influences from eastern European countries also applied an internationalisation force on Vietnamese high education. In the early 1990’s Vietnam underwent economic reform; reform precipitated largely by the dissolution of the Soviet Union, a nation Vietnam was heavily reliant on for aid. Through this time, Vietnam adapted foreign ideas nationally at both local and state levels in government. (Nguyen at al, 2014). Stained by a near millennium of Chinese occupation which accompanied a national struggle for independence, Vietnam continues to be influenced by China. Despite Chinese influences, Vietnam remains a profoundly independent national. (Nguyen, 2014).

Since Vietnam’s independence from occupation and colonisation, the nation has taken a more deliberate and proactive approach to higher education reform. Internationalisation is now embraced for and championed as, a tool which brings about opportunities for its human capital. Education internationalisation is also championed for growth brought about to the nation. (Dang, 2011; Nguyen, 2013; Welch, 2010). A further tool in internationalisation in contemporary Vietnamese education includes the increased mobility of staff and students alike. Additionally international cooperation in programme development and delivery and the establishment of international universities and institutions, are also trumpeted for reforms in the national education.

**Why foreign accounting academics in Vietnam?**

Improving higher education quality in Vietnam will take time. It is a question of both resources and policy, the former a greater challenge than the latter. As Aswill put it, “Universities should be judged on the extent to which they provide high-quality education and training to students using a curriculum that prepares them to enter the world of work and be good national and global citizens, as well as the extent to which they foster sustainable economic growth, forge worthwhile and mutually beneficial
international connections, help address pressing societal challenges and improve the lives of the average Vietnamese” (Aswill 2018). According to Cooper (2018), the fields of study most in demand are business, tourism, and STEM subjects, including engineering. Vietnam’s economic growth over the past twenty years has been steady and impressive, averaging 5.5% since 1990. The expansion is expected to continue until at least 2025 – so long as persistent skills shortages in the workforce are addressed (Cooper 2018).

The focus on foreign accounting academics in Vietnam was considered appropriate for several reasons. In Vietnam, most local lecturers are well-versed in Vietnamese accounting standards (VAS), a rule-based system influenced by Chinese and Soviet accounting systems. Vietnamese lecturers teaching in local universities are not experts in International Financial Reporting Standards (IFRS), which requires a high degree of professional judgment. Up to now, there is no relevant translation of the Vietnamese version in IFRS (Phan, 2018). Only a handful few Vietnamese lecturers with overseas education and working experience can teach IFRS in Vietnam. In addition, in branch campuses, the teaching materials are in English mostly taught by foreign academics. Teaching effectiveness has become an important issue in accounting education research due to the increasing diversity of accounting lecturers’ backgrounds in contemporary higher education. (Abaydeera et al, 2018). If International Financial Reporting Standards (IFRS) adoption is to occur in Vietnam in 2020 as promised by the Vietnamese government, it requires substantive changes in accounting education and training (O’Connell 2015). In order to produce high-quality business graduates with a global outlook and international accounting knowledge, most business schools and accounting programs aim to hire experienced and qualified lecturers to teach IFRS. Thus foreign academics in charge of accounting classrooms containing Vietnamese students are faced with significant challenges. Its findings have international relevance beyond Vietnam, especially in South East Asia and East Asia. The findings have relevance for many other disciplines including business, tourism, design and engineering which are offered by foreign branches located in Vietnam and other developing countries.

**Significance of the Study**

This research makes some distinctive contributions to the literature. There is relatively little prior research examining the impact of culture on the provision of
transnational education by long-term academic staff and their ability to manage the cross-cultural situations that go hand-in-hand with teaching in a transnational environment. A distinction of this study from Tharapos (2015) is that her work consists of “snapshots” of academics teaching on a fly-in-fly-out basis for a single trip.

This research also contributes to empirical research in the area of CQ by providing in-depth qualitative understanding using evidence from foreign academics embedded within a developing country. This has not been previously studied within the literature.

Finally, this research provides useful information to educational policymakers and, in particular, those responsible for the preparation and delivery of transnational programs in a developing country. Enhanced understanding in the area of CQ provides a useful framework for the development of training programs for foreign accounting academics teaching on a long-term basis in a developing country. Benefits will be the enhanced quality of TNE programs and an increase in student experience.

**Research Questions**

Accounting academics working in a foreign country are required to be able to work within a particular culture, within an organisation with a particular culture, and among colleagues drawn from a variety of cultures.

"They must operate on a number of different premises at any one time. These premises arise from their culture of origin, the culture in which they are working and the culture of the organisation which employs them". (Trompenaars, Hampton-Turner, 2011, p.3).

This quantitative study examines how foreign accounting academics perceive their own CQ and what can be learned about the development of their CQ from their experience as expatriate educators.

To understand the development of cultural intelligence of foreign accounting academics in Vietnam, the research questions for this study were as follows:

(1) How do foreign accounting academics based at a branch campus perceive that they exhibit CQ in their teaching environment of a developing country?
(2) How do foreign accounting academics perceive that they develop, evaluate and modify culturally appropriate behaviours while teaching at a branch campus in a developing country?

(3) How do foreign accounting academics perceive the usefulness of their participation in communities of practice while teaching at a branch campus in a developing country?

The research objectives have been addressed by using a combination of surveys and interviews.

This interpretive study employs firstly, the 20-item cultural intelligence scale (CQS) developed by Ang et al. (2007) to measure the CQ of foreign accounting academics based in Vietnam. Secondly, interviews were used to examine the perceptions of accounting academics on the importance, or otherwise, of CQ in relation to transnational teaching, how they perceive that they adapt their teaching to reflect cultural differences and the usefulness of their participation in communities of practice while teaching at a branch campus in Vietnam.

**Suitability of the researcher**

The researcher is an accounting lecturer, based at RMIT University Vietnam since February 2011. The researcher is a Vietnamese national and is fluent in both English and Vietnamese with four years of accounting industry experience and eight years of teaching experience in the US, Australia, and Vietnam. The researcher has a BA in Economics at Berea College, USA, an MBA in Professional Accounting and an MS in Taxation from Fordham University, USA. The researcher has also previously undertaken a Research Methods class and completed Graduate Certificate in Tertiary Teaching and Learning at RMIT University Vietnam.

The researcher is fortunate to have been exposed to a diverse range of cultures before undertaking this research. Her father studied in Romania, and her mother studied in Cuba when socialist countries greatly influenced the Vietnamese education. When the researcher was a little girl of five years old, the researcher accompanied her father to the former Soviet Union where he was doing a Ph.D. in Economics. The researcher was back in Vietnam after a year and started her
schooling in Hanoi. The researcher excelled in language skills as she took classes in Russian and English. By the age of nineteen, the researcher received a full scholarship to study in the U.S where the researcher majored in Economics and minored in French. The researcher spent a total of twelve years in the US while travelling to Canada and Europe, and finally repatriated back to Vietnam. The researcher is now working at an Australian branch campus in Vietnam and regularly travelled to other countries. The researcher has been to Hong Kong, Australia, New Zealand, Japan, Malaysia, Thailand, Singapore, and UAE.

This background of having an opportunity to study and work in diverse contexts of developing and developed countries provides the researcher with an ideal background to analyse CQ in teaching in Vietnam. In addition to having a broad knowledge of business, her fluency in both English and Vietnamese may also be of advantage when doing the research. The researcher also has wide connections to the education community through family members and friends, which will give her an advantage in identifying subjects for research.

Overall, the researcher is very interested in investigating the extent to which foreign lecturers develop cultural intelligence in the transnational education environment in Vietnam. Given the researcher was very much an “insider” among the accounting lecturers in Vietnam, the researcher would include the strategies the researcher employed in an effort to minimise bias in the research design and analysis in chapter 3.

Overview of the research

The thesis consists of five chapters, which are briefly described below. Chapter 1, the introduction chapter, provides the background and justification for the study. The research questions and aims of this study are also identified.

A review of the literature relevant to studying transnational education in Vietnam is presented in Chapter 2. This chapter provides insights into the special circumstances of Vietnamese students in the transnational accounting program. The chapter discusses cultural intelligence, communities of practice and professional development of foreign accounting academics.
Chapter 3 describes the development of an appropriate research design for developing insight into the ways CQ is exhibited and employed by foreign accounting academics at branch campuses in Vietnam. Details about how this study was conducted are also presented in Chapter 3. Chapter 4 describes the findings from CQS surveys and interviews.

Finally, in Chapter 5, the Conclusion, the major findings of the study are summarised and implications of the findings on CQ are discussed. The chapter also offers recommendations for future research.
Chapter 2: Review of the Literature

**Transnational Teaching and Branch campus**

Transnational education (TNE) is a complex mix of engagement activities occurring in culturally diverse markets, embracing both virtual and physical forms of cross-border education. TNE is concerned with educational service arrangements or courses of awarding institution is based (McBurnie & Ziguras, 2001). Students experience their education, or some significant part of it, at distance from the home campus of the awarding institution. As the demand for high-quality higher education is increasing rapidly for young people in India, China and much of Africa, many international higher education services provide the access to them in many forms: branch campuses, franchised foreign academics degrees, or independent institutions based on foreign academic models (Altbach and Knight, 2007).

One of the primary manifestations of transnational education is the branch campus which involves the transportation of programs and degrees from one country (the home country) to another (the foreign country) (McBurnie & Ziguras, 2007). Within the branch campus model, faculty members either fly in from the main campus located in the home country to teach students in the branch campus located in another country for an entire semester, or academic staff are employed directly to teach into these offshore branch campuses full-time. The focus of this study is on the latter group.

**Economic and social factors underpinning transnational education in Vietnam**

In transitioning from a socialist economy to a socialist-oriented market economy, Vietnam has witnessed a rapid increase in private, joint venture and foreign direct investment (FDI), in addition to international trade growth. Since 1990, Vietnam has recorded steady and impressive GDP growth, averaging 5.5% yearly. This development has brought about an elevated demand for a qualified and educated workforce. The post-Đổi Mới era has also seen marked increases in the number of Vietnamese students studying overseas (Dang, 2009; Nguyen, 2013), from 1139 in 1990 to 25,505 in 2005 (MOET, 2005, cited in Nguyen, 2013). This transnational
education activities of families in Vietnam further touts the economic growth of Vietnamese families and the relative view of its importance.

Vietnam's participation in the World Trade Organization (WTO) in 2006 and commitment to the General Agreement on Trade in Services (GATS) increased global integration and excited demand for both domestic and overseas educational (Pham, 2011; Welch, 2010). Foreign qualifications are known to provide graduates with cultural, financial and language capabilities that empower graduates to secure well-paid employment and increased social standing. Analogously, demand for English languages skills is regarded as a key to regional and global participation’ (Le, 2007b). With a population over 90 million people (more than a half under the age of 30) (VNexpress 2018), the rapid rise in high school graduates presents a significant dilemma for Vietnamese higher education. As is, the current system fails to meet the demand for the number of students who registered for the national higher education entrance examination exceeded two million; however, the admission quota was capped at 560,000 (Dantri, 2018). As demand exceeds supply, Vietnamese students are often confronted with overcrowded classes and high student-lecturer ratios. Given the supply gap, students with financial wherewithal, choose overseas education or foreign branches based locally. As of 2017, greater than 130,000 Vietnamese students were studying abroad in 2017 (Cooper, 2018). Approximately 19,700 of the students have Australian higher education (AEI, 2017). Behind China, India, and Malaysia, Vietnam accounts for Australia's largest source of international students. This number accounts for 4.1 percent of Australia's international students (an 8.7 percent increase in 2016) (AEI, 2017). A survey published by the Government of Australia in 2016, finds the reputation of chosen qualifications and that of the academic institution as the two main reasons international students elect to study in Australia. Other countries chosen by high-education seeking Vietnamese students include the United States, the United Kingdom, Canada, France, the Netherlands. Among Asian countries, Japan, Singapore, China, Thailand and South Korea are also choice destinations for study. (Nguyen, 2017).

Dang (2011), notes a significant change in the past two decades is Vietnam's role change from that of an importer of education, to that of a partner in educational cooperation. This change has been brought about by establishments of joint programmes, foreign-owned campuses in Vietnam, and the flurry of private domestic
and foreign investment in education. Leaders in Vietnam have seen the advantages of enabling international cooperation and transnational education activities. Advantages not limited to just increased skilled professionals to meet growing middle-class demands for education (Dang, 2010, p. 44).

Vietnam’s transnational education market in education is still at the burgeoning. Wholly markets such as Singapore, Hong Kong, and Malaysia are highly selective about foreign providers and regulate them strictly. Vietnam’s market more closely resembles that of China and Taiwan in early 2000s. (Mok, 2007). The consequences of less scrutiny come at a cost: low-quality foreign-owned programmes and ‘second-rate’ foreign academics (Nguyen, 2013). Some foreign-owned and foreign-linked programmes have also been found to be of less repute. Quality assurance weaknesses were further highlighted in early 2012 when seven higher education providers affiliated with institutions in Singapore, Australia, and France were ordered to cease operations and pay fines due to the violation of the rules. Additionally, the institutions were denounced as unqualified, unlicensed or degree mills (Pham, 2012). Also in 2012, Vietnamese authorities forced the closure of ERC Institute Vietnam, Raffles International College, and ILA Vietnam, impacting nearly 900 students. Foreign academics in Vietnam may also be of questionable calibre, particularly those teaching English at various higher education institutions and centres in Vietnam that lack high-quality training in teaching methodology.

Transnational accounting education in Vietnam

According to Albach and Knight (2007), Vietnam is a developing country and also an emerging centre of activity for TNE. For example, RMIT University which is located in Australia manages a wholly owned branch campus, RMIT University Vietnam. Broward College from the US offers business degrees where academics teach basic accounting classes based on American Generally Accepted Accounting Principles (GAAP) in Ho Chi Minh City. Finally, British University in Hanoi is another campus offering British business degrees.

The implications of Vietnam’s transition to a market-oriented economy and its desire for convergence with IFRS for Vietnamese accounting education are significant (Phan 2014). The demand for professional accountants with international accounting knowledge and skills in Vietnam’s changing business environment has provided the
impetus for many Vietnamese universities to seek partnerships with universities and professional accounting bodies such as CPA Australia and Association of Certified Chartered Accountants [ACCA] from the United Kingdom.

Previous literature is silent regarding teaching and learning in accounting studies at branch campuses (Yang 2012). The accounting field has historically been at the forefront of much of TNE teaching undertaken by academics in South East Asia (Cooper and Adams, 1997; Yang, 2012). The top five countries for TNE students in 2013 were Singapore, China, Malaysia, Vietnam and Hong Kong (AEI, 2014b). RMIT has two campuses in Vietnam, with about 6000 students in Ho Chi Minh City and 1000 students in Hanoi with the goal of preparing students for a globalised world of work (Munro 2016). The accounting program is among those attracting the most students. Foreign academics in charge of accounting classrooms in Vietnam are therefore faced with significant challenges. Given Britain and Australia’s leadership in providing accounting programs in Vietnam, it is essential for accounting academics to address the issues in order to maintain and enhance their reputation in the countries where the branch campuses are located. This study is also relevant beyond academics working full-time in Vietnam.

**Exceptional circumstances of Asian or Vietnamese students in the transnational accounting program**

English language proficiency of Vietnamese students may be an obstacle to learning accounting. Students in the subject have reported difficulty in understanding Western theories because of deficiencies in their English ability in China, another developing country in Asia. Yang and Silver (2011) in their study of the evaluation by Australian academics of offshore Chinese students' learning reveal that students' English was sufficient in calculation based subjects such as finance, statistical analysis, and management accounting but in theoretical and legal studies, the students experienced more significant difficulties.

Findings from Ryan and Hellmundt (2003) confirm there is a mismatch in academic expectations and experiences in a branch campus. This is a significant learning challenge that Asian or Vietnamese students need to navigate primarily as a result of the lack of relevancy in course content and the lack of appreciation of cultural differences by teaching staff (Yang 2012). Asian students' behaviours in the
classroom also present another challenge in teaching the subject of accounting. Asian students in TNE are not familiar with a student-centred teaching approach (Wong, 2004; Sawir, 2005). They tend to be more comfortable with a teacher-centred kind of teaching and learning environment in which students rely on their teachers to gain knowledge and skills (Yang 2012). This is the characteristic of Asian learners resulting from the influence of Confucian values which promote modesty of behaviour and tends to result in a reduction of the likelihood of students asking questions and discussion during class (Chan, 1999; Sugahara and Watty, 2016).

The issues of students in a TNE accounting program require foreign academics to reflect on their teaching practices and to develop teaching strategies adapted to the local context and the students’ cultural background. As academics in Vietnam from different parts of the world, it is instructive to consider more general measures of cultural differences among different countries. Fletcher and Bohn (1998), based on the work of Hofstede and Bond (1988) and Hofstede (1984;1994), developed an index of psychic distance ratings of countries concerning culture (Fletcher & Bohn, 1998). An academic from Australia who has a commonwealth background will employ different teaching strategies compared to his or her Japanese colleagues with Confucianism heritage (Watty et al, 2014).

**Table 1- Psychic distance rating of countries from Australia**

<table>
<thead>
<tr>
<th>Country</th>
<th>Distance</th>
</tr>
</thead>
<tbody>
<tr>
<td>United States</td>
<td>0.1</td>
</tr>
<tr>
<td>Japan</td>
<td>15.2</td>
</tr>
<tr>
<td>Canada</td>
<td>0.6</td>
</tr>
<tr>
<td>Philippines</td>
<td>15.7</td>
</tr>
<tr>
<td>France</td>
<td>6.1</td>
</tr>
<tr>
<td>Russia</td>
<td>16</td>
</tr>
<tr>
<td>Argentina</td>
<td>9.2</td>
</tr>
<tr>
<td>Indonesia</td>
<td>18.3</td>
</tr>
<tr>
<td>Kenya</td>
<td>12.2</td>
</tr>
<tr>
<td>Malaysia</td>
<td>23.6</td>
</tr>
<tr>
<td>Tanzania</td>
<td>12.2</td>
</tr>
<tr>
<td>China</td>
<td>29.2</td>
</tr>
</tbody>
</table>

Adapted from Fletcher and Bohn (1998)

As academic participants in this study are from different parts of the world, it is instructive to consider more general measures of cultural differences among different countries. Fletcher and Bohn (1998), based on the work of Hofstede and Bond (1988) and Hofstede (1984;1994), developed an index of psychic distance ratings of countries from Australia, concerning culture (Fletcher & Bohn, 1998).

Considering the needs for quality in TNE, an important starting point is to examine the differences between the academic cohorts that might exist due to cultural
differences. Like China, Vietnam is a country with cultural distinctions from Australia. (See Table 1 about the psychic distance). China has many similar values to Vietnam such as the influence of Confucianism and strong collectivism. It is, therefore, closest to Vietnam in the list of countries in Table 1. The United States and Canada had the closest psychic distance from Australia. France and Argentina are a bit further. Further are some African countries, the Philippines, Russia, and Malaysia. This table clearly shows that there are significant cultural differences between Australia and Vietnam. It is also quite understandable that those academics from the collectivist culture of Asia such as Eastern Europe and Africa will find it easier to relate to Vietnamese students’ learning styles.

**Cultural Intelligence**

Culture is

the belief systems and value orientations that influence customs, norms, practices, and social institutions, including psychological processes (language, caretaking practice, media, educational systems) and organizations (media, educational system)... all individuals are cultural beings and have cultural, ethnic, and racial heritage. Culture has been described as the embodiment of a worldview through learned and transmitted beliefs, values, and practices, including religious and spiritual traditions. It also encompasses a way of living informed by the historical, economic, ecological, and political forces on a group. These definitions suggest that culture is fluid and dynamic and that there are both cultural universal phenomena and culturally specific or relative constructs. (American Psychological Association, 2003, p.380)

Culture, as defined above, is a vast and complex topic, which can overwhelm many people. Many professionals, including foreign academics, are expected to prepare for and embrace cultural differences.

Experience gained from transnational teaching has offered academic staff the chance to have ‘novel experiences’ and to see their roles through different views that a host country, its culture, and students can offer (Hoare, 2006). Transnational education gives staff the opportunity to challenge themselves and step outside their known paradigm to enter into a whole new world which will examine "disciplinary
understandings and pedagogic practices" (Smith, 2009). Academics look at their subjects and behaviours through a new lens (Smith, 2009). Even though there have been many studies conducted on CQ of students, “cultural Intelligence, cultural quotient or CQ education and development still represent an area that has not received enough attention in specifying experiential education approaches” (Thomas and Inkson, 2003).

Notwithstanding more than a hundred years of intelligence research within the fields of education, psychology, and medicine, there is no standard definition of what it is that constitutes ‘intelligence.’ The psychologist Garner coined the term *multiple intelligences* and suggested that there is more to being intelligent than the logical, verbal or mathematical intelligence (1983). The basic idea is that there is more than one way to be smart. In 1998, Goleman put forth the idea of *cultural intelligence*, which focuses on an individual’s ability to adjust to new cultures in the specific domain of intercultural setting (Early and Ang, 2003; Ang et al., 2011).

Nowadays indeed “…intelligence is a complex and many-faceted phenomenon that admits a wide variety of approaches.” (Maranon & Andres-Pueyo, 2000). Multi loci intelligence theory suggests that there are networks of capabilities and capacities that deal with particular aspects of intelligence, each element of which can be identified and measured. The following new types of intelligence such as social intelligence (Thorndike and Stein, 1937), emotional intelligence (Mayer and Salovey, 1993), practical intelligence (Steinberg et al., 2000) and now CQ (Earley and Ang, 2003) have been identified. This journey has been integral in the evolution of current understanding of CQ, which as a construct is relatively recent, having been conceptualised in 2003 (Earley & Ang, 2003), and has been described as the new kid on the block (Gelfand, Imai & Fehr, 2008) in the intelligence debate. Emotional intelligence emphasises an individual’s ability to adjust to new cultures in the specific domain of intercultural settings (Ang et al., 2007). In a similar fashion, cultural intelligence is valuable in inter-cultural settings where an individual need to know how to interact with people from all over the world in a foreign environment.

**Cultural Intelligence** or CQ, is a term used in business, education, government and academic research. CQ can be understood as the capability to relate and work effectively across cultures. The term is relatively recent: early definitions and studies
of the concepts were given by Earley and Ang (2003) and more fully developed later by Ang et al (Ang et al, 2007). The concept goes beyond cross-cultural competence to actually look at intercultural capabilities as a form of intelligence that can be measured and developed. According to Earley, Ang, and Van Dyne, cultural intelligence can be defined as "a person's capability to adapt as s/he interacts with others from different cultural regions" (Pg 25, 2008). Drawing upon Sternberg and Detterman’s (1986) multi-loci theory of intelligence, Ang and Van Dyne (2008) conceptualised CQ as a four-factors construct that has cognitive, metacognitive, motivational and behavioural aspects, positing different loci of intelligence within the individual.

Initial CQ research has been very promising, according to Van Dyne et al (2012). It focuses on more global conceptualisations and overtime more narrow conceptualisations are advanced with sub-dimensions that allow more refined theorising and testing( Ang et al.,2012). To date, most CQ theory with empirical research has focused on the four-factors of CQ using the 20-item Cultural Intelligence Scale(CQS) as a survey tool. (Ang et al.,2018). It demonstrates the value and predictive validity of self report and observer-report of the scale. A summary of the research includes studies that show CQ predicts a range of outcomes in international context. For examples, they are cultural adaptation (Temper, Tay & Chandrasekar, 2016, expatriate job performance (Chen, Kirkman, Kim, Farh, & Tangirala, 2010), global leadership (Rockstuhl, Seiler, Ang, Van Dyne, & Annen, 2011), intercultural negotiation effectiveness (Imai & Gelfand, 2010), and team processes in multicultural teams (Groves & Feyerherm, 2011; Rockstuh & Ng, 2018).

Cultural intelligence or CQ is measured on a scale, similar to that used to measure an individual's intelligence quotient, using the Cultural Intelligence Scale (CQS). CQ is assessed using the academically validated assessment known as CQS developed by Ang et al (2007). People with higher levels of CQ are regarded as more able to successfully blend into any environment, using more effective business practices, than those with a lower CQ. CQ is comprised of four capabilities (See Figure 1). The CQS is a 20-item psychometric measure including four meta-cognitive CQ items, six cognitive CQ items, five motivational CQ and five behavioural CQ items. A series of studies in the USA and Singapore (Ang et al, 2007; Van Dyne, Ang & Koh, 2008)
showed the CQ to be demonstrably distinct from emotional intelligence (EQ) and general mental ability (Ang, Van Dyne & Tan, 2011). In addition, CQS can also predict cultural judgment and decision making (Van Dyne, Ang & Koh, 2008).

According to Early and Ang (2003), each of the CQ components is equally important and highly interrelated in assisting the individual to gain a deeper understanding and to improve the outcome of intercultural interactions. **Metacognitive CQ** is how a person makes sense of inter-cultural experiences. **Cognitive CQ** is a person’s understanding of how cultures are similar and how cultures are different. **Motivational CQ** is a person’s interest in experiencing other cultures and interacting with people from different cultures. **Behavioural CQ** is a person’s capability to adapt verbal and nonverbal behaviour so it is appropriate for different cultures. The **Four Capability Model of Cultural Intelligence** model is a result of empirical studies, and has been found to be reliable across samples, across time and across culture (Ang et al 2007).

**Figure 1: The Four Capability Model of Cultural Intelligence**

Source: Van Dyne & Ang (2008)

**Metacognitive CQ** operates at a deep level of cognition: It describes the degree of cultural awareness a person has during cross-cultural exchanges; cognitive strategies that draw on experience and existing schema together with known protocols of social behaviour are employed in new cultural settings to assess what is appropriate. Metacognitive CQ is essential in that it activates thinking about intercultural encounters and exchanges in order to adapt to the context. People with high meta-cognitive CQ consciously think about culturally contextualized behaviour and what would be appropriate responses in these novel cultural settings. (Triandis, 2008)
**Cognitive CQ** is the dimension most often associated with intercultural competency. It refers to a knowledge of the conventions, norms and practices etc. of different cultures often gained through experience, but also through formal study of aspects of cultures. Cognitive CQ put simply is cultural knowledge, both specifics of individual cultures and those things that constitute cultural universals such as attitudes to time and relationships (Ng, Van Dyne & Ang, 2012). Such cultural knowledge, often assessed through cultural competency measures (Paige, 2004), has traditionally been presented as evidence of potential for successful cultural adaption and competence. Ang et al (2007) caution that cognitive CQ is important when examined in combination with the other dimensions of CQ, but in isolation, is analogous of such cultural competency assessments which are inadequate measures of the more complex multi-dimensional construct of CQ.

According to Kanfer, motivation involves the psychological processes that underpin the direction and intensity of an action together with the level of persistence applied in accomplishing it (1990). **Motivational CQ** is driven by an intrinsic interest in cross-cultural involvement (Ang, Van Dyne & Tan, 2011); it is the capacity to focus on what knowledge is needed to function in cross-cultural situations and diverse cultural contexts, and work at acquiring it.

**Behavioural CQ**, like cognitive CQ, is redolent of cultural competency ‘do’s and don’ts’ advice when dealing with another culture. It describes the capability to exhibit appropriate behaviour when engaging with different cultures: How we behave often forms the first point of contact in that what we do in an exchange conveys a great deal of information, our nonverbal and verbal actions reflect the degree to which we have prepared for and afforded respect to the value system of the cultural setting. By displaying the appropriate behaviour in what is said, and the facial expression that accompanies greetings and introductions for example, along with modulating the tone of voice and physical gestures, one displays behavioural CQ. According to Triandis (2008), in the history of intercultural education where many scholars and practitioners have proposed theories and methods that will improve intercultural relations throughout the world, nothing has so captured the attention of the field as cultural intelligence. The evidence about CQ’s role in intercultural
effectiveness is solid (Ang et al., 2007). The application of CQ in multicultural teams (Rockstuhl & Ng, 2008; Shokef & Erez, 2008) is a clear sign of its potential for developing character and citizenship. The possibility that CQ can be applied to many fields is growing (Goh, Koch, & Sanger, 2008; Livermore, 2009).

Many researchers using the four constructs discussed above have used CQ to predict various range of cognitive, psychological and behavioural outcomes (Leung et al., 2014). It has been found that CQ is negatively related to 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). Other studies also consistently predict performance outcomes over and above cognitive ability (Ang et al., 2007; Rockstuhl et al., 2011). Many authors also detected the importance of CQ in the cross-cultural interactions of global managers (Janssens and Cappellen, 2008) and in the efficiency of Australian business managers working in China (Deng and Gibson, 2008).

**Communities of Practice**

It is suggested that learning and sharing information through socialisation appears to be an effective way for foreign academic staff to improve their CQ in the TNE environment (Tharapos, 2015). Wenger in 1991 summarises Communities of Practice (CoP) as “groups of people who share a concern or a passion for something they do and learn how to do it better as they interact regularly.” Members in the group learn from each other, and have an opportunity to develop themselves personally and professionally in the process of sharing information and experiences within the group (Lave & Wenger 1991). This so-called communities of practice are not new phenomena; it has been going on since human beings have been learning and sharing their experiences through storytelling. For Wenger, learning is central to human identity. An active community fosters interactions and encourages a willingness to share ideas. While the domain provides the general area of interest for the community, the practice is the specific focus around which the community develops, shares and maintains its core of knowledge (Wenger et al., 2002).

In many business organisations, communities of practice have become an integral part of the organization structure (McDermott & Archibald, 2010). There is a huge of interest within organisations to encourage, support, and sponsor communities of practice to benefit from the shared knowledge that may lead to higher productivity.
(Wenger, 2004). Many in the business setting now views communities of practice as a means to capture the tacit knowledge, or the know-how that is not so easily articulated. According to Bryl et al from Harvard University (2015), "as a field, education has largely failed to learn from experience. Time after time, promising education reforms fall short of their goals and are abandoned as other promising ideas take their place". In "Learning to Improve," the authors recommend and argue for a new system. Rather than "implementing fast and learning slow," they believe academics should take on a stricter approach to improvement that paves way for the field to "learn fast to implement well." Utilising some "ideas borrowed from improvement science, the authors show how a process of disciplined inquiry can be combined with the use of networks to identify, adapt, and successfully scale up promising interventions" in world-wide education. Examples include efforts to address the high rates of failure among students in community college remedial math courses and strategies for improving feedback to novice teachers. "Learning to Improve" offers a new paradigm for research and development in education that promises to be a dominant driver of improvement for schools and universities.

Because of the absence of any formal training for foreign accounting academics in Vietnam, it is not surprising that those academics who would like to be successful used each other to inform each other of their cultural knowledge and teaching practice. In essence, they would form a community of practice while working in a branch campus in Vietnam. In Tharapos’ study in 2015, 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 in a TNE teaching environment. Those with higher level of motivational CQ tended to seek out colleagues to improve other aspects of their CQ (Tharapos, 2015).

**Professional Development**

To be equipped for teaching in the TNE, foreign accounting academics require professional development prior to their departure to a new country. However, studies show a lack of professional development. According to Gribble and Ziguras (2003), those academics engaged in transnational teaching in the business faculties of three Australian universities faced the same challenges and issues with those Australian academics teaching in the mixed culture classroom environment in their Australian universities. However, Leask (2004, p. 3) insists that teaching students offshore in a
foreign country is entirely dissimilar to teaching international students in the domestic environment where western pedagogies prevail. Most programs provided to foreign accounting academics, including an exchange of conversations from a more experienced transnational teaching staff to a new one tend to be of an informal nature (Gribble and Ziguras, 2003).

According to Smith (2009), designated formal programs for transnational lecturers are not commonplace in most universities (Gribble & Ziguras, 2003; Dunn & Wallace, 2006). Over-reliance on informal guidance instead of formally systematised programs can cause problems for institutions/international universities. For example, when experienced lecturers leave the university, they will take with them all of their skills and knowledge, meaning that new staff will not benefit from this knowledge (Smith, 2009). Therefore, Dunn and Wallace recommended that formal training should be mandatory (2006) however such supporting programs are not universal in most universities/institutions with international branch campuses (Zigura, 2008).

It is therefore evident that intercultural teaching standards are not being adequately monitored, resulting in foreign academics receiving inadequate cross-cultural preparation to teach in branch campuses.

The Research Gap

The research gap this study addresses is the specific lack of in-depth, qualitative data on the transnational context of foreign accounting academics teaching in a developing country such as Vietnam on a full-time basis and how this relates to CQ.

This is an interpretive study which uses individual interviews as qualitative methods of data collection. It is based on the CQ construct which is almost exclusively tested and validated through a quantitative Likert scale measure called the Cultural Intelligence Scale (CQS) (Ang et al, 2007; Van Dyne, Ang & Koh, 2008). The 20 item CQS guides the interviews in this study, and the themes that emerged are further explored in the interviews. Ng, Van Dyne & Ang, emphasise the need to develop other ways to measure CQ "based on different assessment methodologies" (2011, p. 47) with a recognition that "future research should consider complementary approaches to assessing CQ" (2011, p. 48). This study strengthens the validation
process through triangulation by closing this ‘research gap’ and providing rich qualitative data in support of the CQ components.

In addition, the participants in this study are all foreign academics with most possessing considerable experience working overseas. An vital antecedent of CQ is international experience, and many studies have examined the relationship between international experience and CQ, showing a clear correlation between one or more of the CQ dimensions (Begley, 2008; Crowne, 2008; Li & Mobley, 2012; Choi, Moon & Jung, 2010). However, despite the considerable number of studies devoted to CQ and aspects of international experience the relationship between these two is not always clear. Research has focused on the duration of international experiences as an important factor, but few of these studies have applied a methodology to gather the kind of rich qualitative data required to explore the nature of the international experience, and it has been noted that “although the quantity of international experience is important for CQ development, there is little research on the quality of the experience. This is an important gap because the quality of experience could be as important, if not more critical, than quantity.” (Ng, Van Dyne & Ang, 2012, p.39).

According to Tharapos (2015), research in the domain involving CQ is non-existent, despite accounting practice and accounting education having been conducted globally for decades. As outlined in Chapter 1, Tharapos (2015) investigated CQ using accounting academics teaching on a short-term basis in Hong Kong and Singapore. However previous studies to the researcher's knowledge have not examined accounting academics living and working in a foreign location on a long-term basis. This is distinct from a situation where a visiting academic teaches on a short-term basis and stays in an international hotel during the visit. Moreover, the Tharapos' study in 2015 focused on the British colonies of Hong Kong and Singapore. No comparable studies in an education context have been undertaken in the context of developing nations such as Vietnam. This study addresses this gap by providing qualitative data on foreign accounting academics perceptions of their CQ as experienced international employees and travellers based in Vietnam on a long-term basis.
Chapter 3: Research Design

The chapter discusses the overall research design and methods used in this thesis. It begins with the research paradigm by outlining the ontology, epistemology, and methodology. It justifies the qualitative approach taken in this study and explains the methods, which includes a survey and in-depth interviews (See Figure 2 below). The process of data collection, coding and analysis are also described. The chapter concludes by defending the research approach through a discussion of the reliability and validity of this study.

Mason (1996) mentioned that qualitative research is concerned with how the social world is interpreted, understood, experienced or produced. Qualitative methods are based on the idea that individuals are best placed to describe situations and feelings in their own words (Holloway 1997). A qualitative approach can also help to ensure that high-quality data is acquired from a relatively small sample, thus managing the issues of sensitivity and maintain participant confidentiality (Patton 2002; Yin 2003; Miles & Huberman 1994). Consequently, a qualitative research approach was considered to be the most appropriate for this study in order to explore the behaviours, perceptions, and experiences of the participants.

Figure 2: The Theoretical Framework Diagram

THEORETICAL FRAMEWORK

CULTURAL INTELLIGENCE SCALE (CQS) SURVEY
(quantitative predictive measure of CQ)

INTERVIEWS INFORMED BY CQS
(qualitative data for CQ construct)

THEMES
Metacognitive
Cognitive
Behavioural
Motivational

RESEARCH QUESTIONS
Question 1
Question 2
Question 3
**Research Questions**

As a philosophical tradition a qualitative method “studies the structures of various types of experience ranging from perception, thought, memory, imagination, emotion, desire, and volition to bodily awareness embodied action, and social activity, including linguistic activity.” (Woodruff Smith, 2008). The metacognitive, cognitive, motivational and behavioural aspects of CQ is the informing theoretical framework that underpinned the experiences of foreign accounting academics in Vietnam inform this research study.

Accounting academics working in a foreign country such as Vietnam work within a particular culture, within an organisation with a particular culture, among colleagues drawn from a variety of particular cultures. “They must operate on a number of different premises at any one time. These premises arise from their culture of origin, the culture in which they are working and the culture of the organisation which employs them.” (Tronpenaars, Hampton-Turner, 2011, p. 3). This interpretive study examines how foreign accounting academics perceive their own CQ, and what can be learned about the development of their CQ from their experience as expatriate educators.

To understand the development of cultural intelligence of foreign accounting academics in Vietnam, the research questions for this study are as follows:

1. **How do foreign accounting academics based at a branch campus perceive they exhibit CQ in their teaching environment of a developing country?**

2. **How do foreign accounting academics perceive that they develop, evaluate and modify culturally appropriate behaviours while teaching at a branch campus in a developing country?**

3. **How do foreign accounting academics perceive the usefulness of their participation in communities of practice while teaching at a branch campus in a developing country?**

The research objectives have been addressed by using a multi-method approach to data connection; namely a CQS survey and interviews.
This interpretive and qualitative study employs firstly, the four component cultural intelligence scale (CQS) (Ang et al, 2007) to measure the CQ of foreign accounting academics based in Vietnam. Secondly, interviews were used to examine the perceptions of accounting academics on the importance, or otherwise, of CQ in relation to transnational teaching, their perceptions about the manner in which they adapt their teaching to reflect cultural differences, and the usefulness of their participation in communities of practice while teaching at a branch campus in Vietnam.

**Data Collection**

Ethics approval for this research was obtained from RMIT University Business College Human Ethics Advisory Network on 1 March 2016 (project number 19726, low risk) with project approval granted until 1 July 2018 (See Appendix Four).

Following ethics approval, the researcher contacted accounting academics by email at three universities with branch campuses in Vietnam. Thirteen academics agreed to participate.

In order to identify and obtain participants for this study, the Head of the Department of Accounting Program at three foreign campuses was contacted and asked to provide a list of foreign academics. Letters were then sent by email to introduce the researcher, briefly explain the research topic and to ask for co-operation in conducting interviews. When permission was received, letters confirming the appointments were sent, again by email. The email provided an outline of research being undertaken, by whom and for what aims. A request was made to conduct in-depth interviews of approximately 45 minutes to one hour at a convenient date and time.

All interviews were conducted in a private area, usually in the participant’s office. The interviews were digitally-recorded with the consent of participants, to ensure the accuracy of the transcription of interview conversations. These participants completed the CQS survey during the interview time so that their results could be compared later to their responses in the interview.
**Sampling**

Sampling is the process of selecting a group of participants to take part in research which is representative of the broader population. Sampling in all forms of research is necessary as involving an entire population in a research study is impractical and unfeasible. Sample size and the sampling approaches adopted by the researcher are determined by a number of factors ranging from the mundane like cost, context and convenience, to the more significant factors like "the style of the research" to be undertaken (Cohen, Manion & Morrison, 2000. p. 93). The sample participants for this study were knowledgeable experts (Lincoln & Guba, 1985) with prerequisite experience of the phenomenon under investigation (Maykut & Morehouse, 1994).

The purpose of the interviews was to generate meaning and understandability of a complex situation (Saunders, 2012), in this case, to gain increased understanding about the experience of teaching accounting at an offshore campus, 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). Accounting academics teaching in a branch campus who are Vietnamese by birth or grew up in Vietnam were excluded on the grounds that they have been exposed to Vietnamese culture and might therefore not respond like a ‘foreigner’. The researcher estimated that approximately twelve to fourteen foreign accounting academics are teaching at branch campuses in Vietnam at the time of data collection. The qualitative sample used in this study may, therefore, reflect the population of foreign accounting academics in Vietnam. Participants all spoke English very well. They are either native English speakers or those who scored at least 7 in the International English Language Testing System (IELTS). They are of diversified backgrounds from Africa, Europe, North America, South America and the Asia Pacific.

**Cultural Intelligence Scale**

A 20 question self-test cultural intelligence scale (CQS) (Ang et al, 2007) administered at the commencement of the interviews was utilised to assess selected foreign accounting academics' CQ. This quantitative instrument provides a measure of CQ. A rating for total CQ and each of the four components of CQ was calculated. The rating was used in comparing and triangulating the data collected from the
responses of accounting academics in the interviews. The CQS is provided in Appendix 1.

**Interviews**

The purpose of interviews in research is to obtain the lived truths of the participants as told in their own words (Wellington, 2000), to get “descriptions of the lived world of the interviewees” (Kvale, 1996, p.30) providing in-depth information about their experience of phenomena. Interviews allow the researcher to elicit the “thoughts, values, prejudices, perceptions, views, feelings and perspectives” (Wellington, 2000, p.71) of interviewees who in turn are allowed to have an opportunity to reflect and record their experience.

Fontana & Frey (2000) argue that the most direct way to understand the phenomenon is by having candid conversation with the participants. As asserted by Rubin and Rubin (2005), interviewing is a conversational process in which both the interviewer and the interviewee participate in the creation of reality and understanding. Interviewing is conducted through a flexible, loosely structured, but purposeful conversation (Rubin & Rubin, 2005).

Semi-structured interview questions were designed to gain a deeper understanding of the level of CQ employed within the TNE environment. Interviews were conducted early in the semester. Each interview lasted for between 45 minutes and one hour. Using the interview questions as a guide, the researcher discussed with the participants their perceptions of the importance, or otherwise, of CQ in relation to transnational teaching and the formation of their teaching practices. The existence of communities of practice (CoP) and their usefulness in developing CQ was also explored in these interviews. The interviews were audiotaped with the consent of the interviewees and the researcher also took notes.

Semi-structured interviews were conducted using an interview guide, which contained a list of questions and topics needing to be covered. As asserted by Lindlof and Taylor (2002), topics and questions in interview guides can be asked in different ways for different participants; this provides flexibility. The first section of the interview covered the participant’s identity. This initial set of questions included questions about their current position, responsibilities, educational background, work
experiences, and length of stay with the university. The second part of the interview guide covered the main topic of the study, the questions of which were informed by the metacognitive, cognitive, motivational and behavioural components of CQ as well as the usefulness of CoP.

Prior studies into CQ were referred to in drafting the interview schedule. In particular, the interview questions of Tharapos (2015) which is a study comparable to this one were adapted but framed according to the different context of this study. The researcher employed a semi-structured approach with an openness to allow the conversation to move naturally where it would before bringing it back ‘on topic’ with questions related to areas the researcher was interested in discovering more about.

**Data Analysis**

Data from the survey and interviews were analysed using Earley and Ang's multidimensional construct of CQ - metacognitive, cognitive, motivational, behavioural - and based on the cultural intelligence scale (CQS) (Ang et al, 2007). The data was coded according to the four components of CQ mentioned above using NVivo9, a computer software package for qualitative research. Using the coding system established, the data was then categorised and analysed for themes and concepts on key aspects of those skills which enables foreign accounting academics to adapt and function in a transnational teaching environment.

The researcher recorded the interviews using a digital voice recorder. The advantage of a digital voice recording device is the recorded interviews can be stored, archived and transmitted electronically (Stockdale 2002). The interview material was transcribed after all data was collected from participants. Each interview was transcribed by the researcher, taking an average of 5-6 hours per interview. The transcript length ranged from 8 to 16 pages. The researcher found that transcribing consumed significant time and effort; however, it served as a useful tool to assist comprehension.

After transcribing, transcripts were read and analysed by using open coding until patterns of groups and themes emerged (Creswell 2007). The purpose of coding is to serve as a way to label, compile and organise data, with coding, word, sentence,
paragraph, and passage measured as a feasible unit of text. Coding helps the researcher decide what concepts and themes she would like to communicate in the study. The researcher has gone through all textual data (i.e. interview transcripts, direct notes, field notes, observations notes) systematically. The researcher utilises a multi-columnar approach with separate columns for recording the time of the interview event or behaviour of the interviewees with a detailed description, and the researcher’s initial interpretive and reflective thoughts surrounding it. According to Bryman and Bell, the separation of interpretation from factual observation enables the researcher to return to the facts as emerging themes and categories evolved, without initial interpretations in the field tainting them (2011).

The researcher made continuous comparisons between codes created and data gathered in order to generate categories and to verify relationships. After the initial categories were developed, subcategories were made. An analysis of themes was performed by attempting to group the critical issues in different ways in looking for similarities and differences between issues. The findings from the data analysis undertaken from the CQS are presented in Chapter 4.

Hyncer (1985) and Radnor (2001) emphasise that qualitative research in the interpretive paradigm can provide insight and throw light on other research if a thorough and detailed description of the research process together with clearly stated theoretical foundations, methods and analysis is provided. To ensure the validity and reliability of the study, regarding ontology and theoretical assumptions, the researcher tried to present her perspectives clearly and unambiguously with her effort to make the interviewees comfortable and open in sharing their ideas as well as to transcribe the interview data herself.

The researcher is employed at one of the foreign branches from which the participants were selected for this study. This may result in the acculturation of the researcher and create the possibility of biases in spite of the advantage of ease of access and insider knowledge. Hence, the researcher maintained a constant awareness of this possibility. On the other hand, the researcher met the participants from other branch campuses only once or twice before collecting the data for the study. The substantial difference in the researcher’s familiarity with the colleagues
whom the researcher is working with at the same branch campus and those from other branch campuses did not create noticeable differences in the quality and nature of the data.

Chapter 4: Findings and Discussion of Findings
This chapter begins with a description of how the researcher will present and illustrate the data from the study. Then the author would discuss her analysis, interpretation, and discussion of the data emerging from each of the three research questions. A sample description and detailed profile of each of the participants, including their background and demographic characteristics is provided. The reason for including their profiles in this chapter is to provide contextual background on the participants to aid understanding of issues beyond the transnational environment. The chapter then presents the institutional factors surrounding the branch campus environment, as portrayed by the participants. The motivational factors (motivational CQ) influencing the participants to undertake teaching in an offshore branch campus 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 teaching practices in an offshore campus.

**Participants’ profiles**

Data has been collected for thirteen participants (nine men and four women) in Hanoi and Ho Chi Minh City, Vietnam (Refer Table 2 and note that all academic participants’ names are pseudonym). Most participants, seven out of thirteen, are male in 35-44 and 45-54 age groups who have extensive experience teaching in Vietnam. One male lecturer is in the 55-64 age group. There are three academics who have only recently arrived in Vietnam, having been there from six months to a year. There are three female lecturers, and they are in 35-44 and 45-54 age groups. All are married with children while four male lecturers who are in the 45-54 age group are married with children. Twelve of the lecturers have a certificate in university teaching and learning.

As mentioned in chapter 3, the researcher estimated that approximately twelve to fourteen foreign accounting academics are teaching at branch campuses in Vietnam at the time of data collection. The qualitative sample used in this study may, therefore, reflect the population of foreign accounting academics in Vietnam.

During data collection and analysis, the researcher must apply a reflexive approach to the data and consider the findings in the context of the background, beliefs, cultural values and behaviours of the participants (Richard and Morse, 2013). Hence,
a brief profile on each of the academic participants obtained from their responses in their interviews is provided in order to elucidate their backgrounds and therefore resultant responses during the interview process.

Expatriates ended up working in Vietnam for various reasons. A report from InterNations, the world's most extensive network for people who live and work abroad, has revealed rankings of the friendliest countries in the world for expats, based on the insights of almost 13,000 foreign workers from 188 countries and territories. Vietnam ranks 9th because of the friendly attitude towards expats (83%) and the ease of making local friends (56%). More than four in five expats describe the Vietnamese as welcoming (81%), and 73% find it easy to settle down in the country. Over half the expats in Vietnam (51%) plan to stay up to five years at most, which is quite above the global average (35%) (Khobragade, 2018).

The participants in this study entered accounting academe via entirely different diverse pathways. The researcher identifies two groups of participants in her research: the refugee and the explorer. The refugee "is motivated by his or her escape from their current situation to find a better personal and/or professional opportunity" (Swanson and Swanson, 2017). In this study, Juan, Mohammed, Mary, and Claire were academics in their own countries and came to Vietnam for career advancement and a better salary. The explorer is defined "by their motivation of personal fulfilment and the opportunity for new experiences, rather than professional opportunities and career building (Swanson and Swanson, 2017). The other nine academics fit in the group of explorers who are self-initiated expatriates. The self-initiated expatriate is distinct from the organisational expatriate as being one who on their own initiative seeks out international employment, rather than being sent by their organisation (Froese, 2012). Foreign accounting academics in Vietnam all have chosen to come live and teach in branch campuses on their own record.

**Table 2- Participants’ background**

<table>
<thead>
<tr>
<th>Explorer (E) or Refugee (R)</th>
<th>Gender</th>
<th>Age</th>
<th>Overall Teaching Experience</th>
<th>Teaching Experience in Vietnam</th>
<th>Country of Origin</th>
<th>Number of languages used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Julian - E</td>
<td>Male</td>
<td>25-34</td>
<td>7 years</td>
<td>7 years</td>
<td>US</td>
<td>1</td>
</tr>
<tr>
<td>2. Claire - R</td>
<td>Female</td>
<td>35-44</td>
<td>8 years</td>
<td>8 years</td>
<td>Malawi</td>
<td>2</td>
</tr>
<tr>
<td>3. Mary- R</td>
<td>Female</td>
<td>35-44</td>
<td>12 years</td>
<td>10 years</td>
<td>The Philippines</td>
<td>3</td>
</tr>
<tr>
<td>4. Sophie-E</td>
<td>Female</td>
<td>35-44</td>
<td>8 years</td>
<td>8 years</td>
<td>France</td>
<td>3</td>
</tr>
<tr>
<td>5. Jack-E</td>
<td>Male</td>
<td>35-44</td>
<td>12 years</td>
<td>10 years</td>
<td>Canada</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Name</td>
<td>Gender</td>
<td>Age Group</td>
<td>Duration</td>
<td>Country</td>
<td>Count</td>
</tr>
<tr>
<td>---</td>
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</tr>
<tr>
<td>6</td>
<td>Andy-E</td>
<td>Male</td>
<td>55-64</td>
<td>12 years</td>
<td>Australia</td>
<td>1</td>
</tr>
<tr>
<td>7</td>
<td>Anita-E</td>
<td>Female</td>
<td>25-34</td>
<td>6 years</td>
<td>Poland</td>
<td>2</td>
</tr>
<tr>
<td>8</td>
<td>Juan-E</td>
<td>Male</td>
<td>35-44</td>
<td>6 years</td>
<td>Argentina</td>
<td>3</td>
</tr>
<tr>
<td>9</td>
<td>David-E</td>
<td>Male</td>
<td>45-54</td>
<td>15 years</td>
<td>Australia</td>
<td>1</td>
</tr>
<tr>
<td>10</td>
<td>Mohamed-R</td>
<td>Male</td>
<td>35-44</td>
<td>10 years</td>
<td>Malaysia</td>
<td>2</td>
</tr>
<tr>
<td>11</td>
<td>Douglas-E</td>
<td>Male</td>
<td>45-54</td>
<td>10 years</td>
<td>Australia</td>
<td>1</td>
</tr>
<tr>
<td>12</td>
<td>Alex-E</td>
<td>Male</td>
<td>45-54</td>
<td>4 years</td>
<td>US</td>
<td>1</td>
</tr>
<tr>
<td>13</td>
<td>Hugo-E</td>
<td>Male</td>
<td>45-54</td>
<td>10 years</td>
<td>US</td>
<td>1</td>
</tr>
</tbody>
</table>
**Julian** is a male associate lecturer and a Ph.D. candidate from the U.S in the '25-34 years' age bracket employed at an Australian university in Vietnam. He comes from a family of teachers and loves teaching. He has travelled all over Europe, South America, South East Asia, China, Australia and New Zealand. After completing his Masters in Accounting, he worked as an auditor at PWC in Chicago. Then he decided to move to Vietnam to teach English, and he finally got a job teaching accounting to undergraduate students.

**Claire** is a female associate lecturer and a DBA candidate from Malawi in the '35-44 years' age bracket employed at an Australian university in Vietnam. She realised there were a lot of opportunities open for her when she moved to England to complete her MBA. She then proceeded to Dubai, UAE with her husband and children for two years to teach in a college there. The next stop was Vietnam when she and her husband received good job offers in Vietnam.

**Mary** is a female associate lecturer and a Ph.D. candidate from the Philippines in the '35-44 years' age bracket employed at an Australian university in Vietnam. After completing her Bachelor and MBA in Accounting, she worked as a public accountant in the Philippines and then moved to Thailand to teach. A better job offer led to her move in Vietnam. She is married with two children. Her husband is working as a teacher at an international high school in Vietnam.

**Sophie** is a female lecturer from France in the '35-44 years' age bracket employed at an Australian university in Vietnam. After completing her Masters in Accounting, she worked for a French accounting firm for two years. She then transferred to Vietnam working as a manager and teaching dancing part-time until she got a better teaching offer. She was married to a Laotian born New Zealander with two children.

**Jack** is a male associate lecturer and a Ph.D. candidate from Canada in the '35-44 years' age bracket employed at an Australian university in Vietnam. After graduating with an MBA from Canada, he worked for a bank as a mortgage underwriter. As he was looking for something a little more than a Monday routine, he moved to Asia and taught in different countries such as Korea, China, Indonesia, Malaysia, and Vietnam. He can speak English, German, Indonesian and Chinese.
**Andy** is a male senior lecturer from Australia in the '55-64 years' age bracket employed at an Australian university in Vietnam. He has teaching and industry experience in Malaysia, Vietnam, Hong Kong and England. He also spent seven years teaching accounting at various universities in Australia. He emphasised that his strong Australian accent can be challenging for his Vietnamese students to understand him.

**Anita** is a female associate lecturer from Poland in the '25-34 years' age bracket employed at an Australian university in Vietnam. She has travelled all over Europe, South America, Africa, South East Asia, India, Australia and New Zealand. After completing his Masters in Accounting in Poland, she moved to Australia to teach for 18 months. Then she decided to move to Vietnam to teach English and she finally got a job teaching accounting to undergraduate students. She loves travelling and has friends of different nationalities.

**Juan** is a male lecturer from Argentina in the '35-44 years' age bracket employed at a British university in Vietnam. He studied and worked in Japan, Australia, and Brazil apart from his home country Argentina. He can speak English, Spanish, and Portuguese. He loves travelling to different places and mingling with the locals in dinners, tours, and movies out. South East Asia is his favourite destination.

**David** is a male senior lecturer from Australia in the '45-54 years' age bracket employed at a British university in Vietnam. He has travelled to Europe, South East Asia, and India. He also spent over ten years teaching at various universities in Australia. He emphasised that he has a cultural shock when he first arrived in Vietnam and found out that lecturers in Vietnam do not have offices. He is married with two children and worried that his might need to move back to Australia for his sons' education at high school.

**Mohammed** is a male associate lecturer and a Ph.D. candidate from Malaysia in the '35-44 years' age bracket employed at an Australian university in Vietnam. Even though Vietnam is the first country that he was working as an expat, he has got the exposure to the multicultural environment since he was at primary school with many Chinese and Indian students. He also has good friends from different races and ethnic backgrounds. After completing his MBA in Malaysia, he taught at a political party university whose student demography is different from those students in
Vietnam. Students he taught in Malaysia are from low-level income families compared to more wealthy Vietnamese students in the Australian university where he is teaching now.

**Douglas** is a male senior lecturer from Australia in the ’45-54 years’ age bracket employed at an Australian university in Vietnam. He entered accounting academe from industry. He has worked in Singapore and Malaysia in consulting projects. He was one of the first managers and lecturers to start the branch campus in Vietnam. He loves the country and intends to settle down with his Australian wife who also shares his passion for Vietnam.

**Alex** is a male lecturer from the U.S in the ’45-54 years’ age bracket employed at an American university in Vietnam. He worked in Japan and dated a Thai girl before moving to Vietnam to teach. He is now married to a Vietnamese woman and has a child. He said he is known to be a loud and blunt American. He believed a teacher's job is to challenge traditional perspectives.

**Hugo** is a male senior lecturer from the U.S in the ’45-54 years’ age bracket employed at an American university in Vietnam. He grew up in Florida, where there are big communities of Hispanics and Vietnamese people. He studied and worked in the U.S and moved to Vietnam to teach English and then accounting. He is married to a Vietnamese woman with two children. He enjoys his wife’s cooking and likes trying food from different countries.

**Results Discussion**

**CQ items Results**

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 score implies greater respondent agreement that they possessed the capability described in the item. The rating calculated for each participant (LOW- below 5, AVERAGE- between 5 and 6, and HIGH- above 6) was used in analysing the data collected from the participant interviews. As shown in Table 2 below, for total CQ, two participants obtained a rating of HIGH, six participants obtained a rating of AVERAGE and five participants obtained a rating of LOW when compared to the average scores for foreign accounting academics in Vietnam. This indicates a reasonable range of CQ scores for analysis purposes.
### Table 3 - Findings from CQS surveys

<table>
<thead>
<tr>
<th>Participant</th>
<th>Motivational CQ</th>
<th>Cognitive CQ</th>
<th>Metacognitive CQ</th>
<th>Behavioral CQ</th>
<th>Total CQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Julian</td>
<td>5.8 AVERAGE</td>
<td>5.16 AVERAGE</td>
<td>5 AVERAGE</td>
<td>5.8 HIGH</td>
<td>5.44 AVERAGE</td>
</tr>
<tr>
<td>2 Claire</td>
<td>6 HIGH</td>
<td>1.5 LOW</td>
<td>3.25 LOW</td>
<td>2.6 LOW</td>
<td>3.34 LOW</td>
</tr>
<tr>
<td>3 Mary</td>
<td>5.2 AVERAGE</td>
<td>4.33 LOW</td>
<td>5.5 AVERAGE</td>
<td>6 HIGH</td>
<td>5.26 AVERAGE</td>
</tr>
<tr>
<td>4 Sophie</td>
<td>5.4 AVERAGE</td>
<td>3.8 LOW</td>
<td>4.5 LOW</td>
<td>4.8 LOW</td>
<td>4.63 LOW</td>
</tr>
<tr>
<td>5 Jack</td>
<td>5 AVERAGE</td>
<td>3.67 LOW</td>
<td>3.75 LOW</td>
<td>4.8 LOW</td>
<td>4.3 LOW</td>
</tr>
<tr>
<td>6 Andy</td>
<td>6.2 HIGH</td>
<td>4.16 LOW</td>
<td>6 HIGH</td>
<td>6.2 HIGH</td>
<td>5.64 AVERAGE</td>
</tr>
<tr>
<td>7 Anita</td>
<td>4.4 LOW</td>
<td>3.5 LOW</td>
<td>4.5 LOW</td>
<td>3 LOW</td>
<td>3.85 LOW</td>
</tr>
<tr>
<td>8 Juan</td>
<td>5.6 AVERAGE</td>
<td>3.67 LOW</td>
<td>5.5 AVERAGE</td>
<td>5.2 AVERAGE</td>
<td>4.99 AVERAGE</td>
</tr>
<tr>
<td>9 David</td>
<td>6 HIGH</td>
<td>5.3 AVERAGE</td>
<td>6 HIGH</td>
<td>6 HIGH</td>
<td>5.83 HIGH</td>
</tr>
<tr>
<td>10 Mohamed</td>
<td>5.2 AVERAGE</td>
<td>3.2 LOW</td>
<td>5 AVERAGE</td>
<td>3.8 LOW</td>
<td>4.3 LOW</td>
</tr>
<tr>
<td>11 Douglas</td>
<td>7 HIGH</td>
<td>5 AVERAGE</td>
<td>6.25 HIGH</td>
<td>6 HIGH</td>
<td>6.06 HIGH</td>
</tr>
<tr>
<td>12 Alex</td>
<td>6.4 HIGH</td>
<td>3.5 LOW</td>
<td>5.75 HIGH</td>
<td>5.8 HIGH</td>
<td>5.36 AVERAGE</td>
</tr>
<tr>
<td>13 Hugo</td>
<td>5.4 AVERAGE</td>
<td>4.5 LOW</td>
<td>5.25 AVERAGE</td>
<td>5 AVERAGE</td>
<td>5.04 AVERAGE</td>
</tr>
<tr>
<td><strong>Average</strong></td>
<td><strong>5.66</strong></td>
<td><strong>3.95</strong></td>
<td><strong>5.10</strong></td>
<td><strong>5.00</strong></td>
<td><strong>4.93</strong></td>
</tr>
</tbody>
</table>

The researcher calculated the score of each component as well as the average of four components of CQ for thirteen participants as detailed in the Table 3. According to the table, the mean for total CQ of foreign accounting academics in Vietnam was 4.93, and they rated themselves most highly on items in the CQS relating to motivational CQ, which is 5.66. The second highest average score (5.10) was recorded for metacognitive CQ and then followed by behavioural CQ (5.00). The lowest average score (3.95) was recorded for cognitive CQ. These results show that foreign accounting academics in Vietnam completing the survey enjoy interacting with people from different cultures and living in cultures that are unfamiliar to them. Foreign accounting academics in Vietnam do not rate themselves highly on their knowledge of the cultural systems and cultural values of other countries. It is interesting to know how they will adjust their strategy (metacognitive CQ) and behaviour (behavioral CQ) if they do not have a sufficient understanding of other cultures. These results provide some evidence of the need for foreign accounting academics to improve their knowledge and understanding of cultural norms, values, practices and conventions of the country they are working in, to increase their level of cognitive CQ. On an additional note, surprisingly those academics who have been in Vietnam for a short time, less than a year, have a better score than the mean CQ of 4.93 of the whole sample size. The researcher also notices that the younger academics tend to report lower score compared to those who are older and have more extended working experience overall.
Comparison of CQ findings with other studies

Table 4 - Comparison of CQ component scores with other studies

<table>
<thead>
<tr>
<th>Sample size N for each study</th>
<th>Total mean CQ</th>
<th>Metacognitive CQ</th>
<th>Cognitive CQ</th>
<th>Motivational CQ</th>
<th>Behavioural CQ</th>
</tr>
</thead>
<tbody>
<tr>
<td>International school leaders working in various countries (N=193)</td>
<td>5.76</td>
<td>6.03</td>
<td>5</td>
<td>6.25</td>
<td>5.75</td>
</tr>
<tr>
<td>(Keung and Rockinson -Szapkiw, 2013)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Korean expatriated overseas (N=190)</td>
<td>5.57</td>
<td>5.79</td>
<td>5.16</td>
<td>5.9</td>
<td>5.42</td>
</tr>
<tr>
<td>(Moon et al., 2012)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Australian accounting academics (N=)</td>
<td>4.98</td>
<td>5.34</td>
<td>4.19</td>
<td>5.33</td>
<td>5.06</td>
</tr>
<tr>
<td>(Tharapos, 2015)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign accounting academics in Vietnam (N=13)</td>
<td>4.93</td>
<td>5.1</td>
<td>3.95</td>
<td>5.66</td>
<td>5</td>
</tr>
<tr>
<td>International University students in Taiwan (N=295)</td>
<td>4.72</td>
<td>4.95</td>
<td>4.23</td>
<td>4.83</td>
<td>4.88</td>
</tr>
<tr>
<td>(Lin et al., 2012)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Turkish military personnel (N=145)</td>
<td>4.72</td>
<td>4.93</td>
<td>3.93</td>
<td>5.22</td>
<td>4.8</td>
</tr>
<tr>
<td>(Sahin et al., 2014)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>US professionals/part-time MBA students (N=42)</td>
<td>4.5</td>
<td>4.8</td>
<td>3.36</td>
<td>5.12</td>
<td>4.7</td>
</tr>
<tr>
<td>(Wood and St. Peters, 2013)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 4 provides comparative data for total CQ mean scores, and CQ component mean score for the respondent in this study and six other studies dated from the year 2012. 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 for each of the four CQ components.

The studies shown in Table 4 are ranked according to total CQ mean, in descending order. Foreign accounting academics in Vietnam ranked fourth of the seven studies with respect to total CQ. When ranked according to each of the four components of CQ, they are ranked fourth with respect to metacognitive CQ, fifth with respect to cognitive CQ and third with motivational CQ, and fourth 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 motivational CQ component, slightly ahead of metacognitive CQ.

Relative to respondents in previous studies, foreign accounting academics in Vietnam have average levels of CQ. Foreign 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 in the U.S, employed in the military, and
international students in Taiwan. These findings are of concern if one takes the view that possession of cross-cultural capabilities is an essential requirement for effective TNE teaching.

The branch campus context: At an institutional level

Participants’ comments about the institutional level in branch campuses in Vietnam fell into the following areas: the level of professional development provided during their teaching time, peer and student feedback, the workload and the increasing institutional emphasis placed on the research.

All participants, except one, stated that they possessed a Graduate Certificate in Teaching and Learning. They either acquired the certificate before teaching at the branch campuses or the institutions will fund them to get one for the first four semesters teaching in the branch campuses. Coming in with no background in formal education in teaching methodologies, most of them find it useful in terms of preparation for their teaching in a branch campus. It allows them to approach classroom innovation and give them a structure for reflecting on things that they do well and not so well. Mohammed found the courses useful because the emphasis in branch campuses is student-centre whereas in his own country the approach is more traditional when the teacher is the centre. Claire, having taught in Dubai, UAE, said "All these philosophies and all the ideas like international curriculum make me really think… So there was something that you are doing before but you did not really know how they fit with everything else…” However, David thinks that an introductory course in Vietnamese culture would be helpful for foreign academics. Alex has a mixed feeling about Graduate Certificate of Tertiary Teaching & Learning as he thought pedagogical methods had been overemphasised in places where the framework are poorly supported by the institutions. "It is not clear that my program and course coordinators have applied the same standards of pedagogy that is expected from me, and as such there is a schism between practices and preach”.

Regarding the feedback, most participants stated that they have received regular formal feedback from students every semester. However, they questioned the validity of the students' valuation in branch campuses, given the low percentage of students who actually evaluate and their absence of comments in the open-ended question section. David "did not pay a great deal of attention to them because they are more
like a popularity contest..." Douglas recalled "The feedback when we did start to formalise it, the university only recognise it, the way they try to collect it... I think it is just a lumpy number that did not mean much. From 1 to 5, everyone tends to give a 3...We would like to go more on comments but unfortunately there were not a lot to make sense out of those..." A few lecturers preferred peer feedback as they found it useful to improve their teaching. The younger lecturers such as Anita, Claire and Julian mentioned that the more experienced colleagues have observed them and given valuable feedback.

Most participants agreed that the workload is generally quite heavy when they have to teach 12 to 15 hours a week while designing the courses and preparing the teaching materials. Hence they are too exhausted to do research and provide any other industry engagement service. Douglas has been with the Australian branch campus since its establishment. He has seen a lot of changes as an academic and a program manager of the accounting program. He lamented on the pressure on those foreign accounting academics who are now required to produce research output in addition to teaching. "We are a university, we have to do research, that was great, but research doesn't pay the bill in Vietnam. We have three semesters, and they cannot expect us to teach well and to do research at the same time". Mohammed cited the number one challenge in terms of the workload. He struggled over the past two years between his PhD and teaching load. "The fact that I have to teach three or four different subjects and doing a PhD is kind of exhausting..."

The objective of the interview stage was to answer all three research questions. The researcher uses CQ as the informing theoretical framework. The following sections provide detailed findings from the interviews according to each of the components of CQ.

As outlined at the beginning of the chapter, borrowing Tharapos’ ideas in her study, of the four CQ components, motivational CQ and cognitive CQ were relevant beyond the classroom in branch campuses while metacognitive CQ and behavioural CQ were relevant in the classroom in branch campuses (2015).

**Motivational CQ Findings from Interviews**

**Motivational CQ** includes self-efficacy (a high level of confidence that assists the individual to be more effective in cross-cultural involvement), an extrinsic interest
(the tangible benefits derived from culturally diverse situations that are crucial to the individual's goals) and an intrinsic interest (the intangible benefits derived from culturally diverse situations such as the individual's level of personal satisfaction and enjoyment, according to Ang, Van Dyne & Tan (2011).

It is interesting to note that most participants score well in motivational CQ. As refugees, Mary, Mohammed, and Claire said they are mostly in Vietnam for work or career advancement. For them, their salary is good to afford a comfortable lifestyle here. For Juan, an ambitious academic, the immediate monetary incentive is important but also the opportunity to develop an international profile for career advancement is essential to him. He stresses that he received the great satisfaction of performing well in a more challenging environment compared to working in his home country. It seems they become foreign academics in Vietnam out of intrinsic motivations. However over time they "have a taste for the new environment and enjoy a different cultural setting."

For those foreign academics who are explorers, motivating activities could be anything from travelling and exploring new places to creating positive influence among their students and colleagues. Jack truly enjoys seeing people from different cultures. "It is interesting when I go back to Canada and I talk about those countries that people have never been there and the differences between countries. It makes me more interesting, make conversation with other people more interesting". Sophie was always keen on travelling and seeing other parts of the world. She said her motivation was to travel, not only in France. "It is a great place in a lot of ways, just not the only place in the world and not the best place in the world." Douglas was the pioneer in setting up the accounting program in the Australian campus in Vietnam. He found the excitement and the dynamic of developing a brand new program in a developing country highly motivated him. As he recalled “There were only a couple of hundred students, you ended up teaching the same groups of students two or three times. So you got to know them, their graduation, their mom and dad started crying. That was really nice...". Besides, Douglas stressed that his motivation is very much intrinsic. Both his wife and he love travelling and use Vietnam as a base to travel regionally. Hugo thought his life in the U.S was redundant. "I just wanna experience something new. It kinda thrills me that I was in a country that is developing. I could see how things developed. That makes this more exciting for me". 
Participants suggest that their motivations to travel and engage in new cultural settings are intertwined with their interest in teaching that led them to become foreign accounting academics based in Vietnam on a full-time basis. The findings indicate that discovering new cultures (the majority of interviewees consider this as an “amazing venture”), personal accomplishment and positive contribution of “international experience” to their careers were among the significant motives to go for overseas experience in Vietnam.

The interview data implies "that close personal relationships can operate as a catalyst to activate CQ capabilities and function as a facilitator for CQ development" (Dewitt, 2014). Dewitt has identified a link between motivational CQ, self-efficacy (Bandura 1997) and intrinsic motivation is made by Chen et al (2010), who suggest "that expatriates with higher cross-cultural motivation will be more likely to proactively direct and sustain efforts towards adjusting and adapting to their international assignments." (p.1113). Four of the respondents, Alex, Hugo, Sophie were married to a partner from another cultural group and Julian who has a Vietnamese girlfriend suggest his desire to make his cross-cultural personal relationship successful is a powerful motivating force. They think motivation felt on a deep level impacts the intercultural experience positively in all areas personally and professionally.

**Cognitive CQ Findings from Interviews**

Knowledge and compression is the second core element in the dynamic process of enhancing CQ. Being enthusiastic and curious about the host country’s culture (such as knowledge of the economic systems, language, cultural values, religious norms, political, legal and social systems, educational practices...) increases academics'" global savvy, enhances their ability to understand people, and augments their capacity for dealing with" understanding and managing tension (Bennet, 2009, p. 128). According to Ang and Van Dyne (2008), cognitive CQ refers to the knowledge of the conventions, norms and practices etc. of different cultures often gained through experience, but also through formal study of aspects of cultures. Given the lack of any formal training in the Vietnamese culture, participants in this study learnt about the host country’s culture by reading, interacting with local people, learning the
language, participating in non-work related activities and joining communities of practice.

The CQ results showed that most participants have a low score in this CQ component. The interview data clearly indicates that cognitive CQ is evident in the willingness and the effort to learn and understand specific cultural information pertaining to the context. Juan will read the news on the internet and tried to integrate with the local as much as possible. He would participate in dinners, tours, nights out and movies out...Anita thought doing a little research by reading is helpful but “the real experiences with the real people would be beneficial”. Andy is very much aware of the importance of “quanzhi”, (a Chinese term meaning well-connectedness), in getting things done in Vietnamese society as he interacted with Vietnamese friends. Having spent over three years in Vietnam working before teaching, he often went to the temple with his friends to understand more about Buddhism. Mohammed would go shopping, riding his motorbike to the fish and vegetable market to interact with local sellers. Sometimes he would ask the Vietnamese staffs along to help with interpretation.

A particularly exciting finding that emerges from most participants’ responses in relation to language in the area of cognitive CQ is the significance these participants placed on learning the language of the cultural context. Academics who know Vietnamese will feel more comfortable with teaching Vietnamese students. Sophie thinks that if one does not speak the language, one is "obviously missing the whole part of the culture." Anita thinks that a decent amount of Vietnamese language will help her connect with students better. “A colleague of mine knows some Vietnamese, and he would say phrases naturally to students, and they really enjoyed it”. However she found it hard to study Vietnamese and gave up. Anita noticed there is one similarity between Vietnamese and Polish culture is that they are both family-oriented, however “Polish people will live for themselves more than for their parents”. Anita believes that the fact she does not hang out with local people enough affect her cognitive CQ. Claire who is married with three kids would spend time with her kids in her spare time. Most of her activities would be connected to her children and their friends. It means she often end up interacting with the Vietnamese parents of her children’s friends.
Jack with not a high score on CQ did not seek out as he just absorbed what he saw. Julian who has a low score on cognitive CQ, however, justifies that there is no need to study Vietnamese as the language of instruction is in English, and it should cancel out most problems in communication. He mentioned that “cultural knowledge is acquired through practice and interactions, so it is a continuous learning process”.

The participants also discussed at length how the communities of practice help them in modifying their behaviours. **Community of practice (CoP)** includes those who are lecturers of various disciplines forces participants to move away from content discussion to teaching methods. Those who do not join CoP tend to discuss with their colleagues and share the ideas about cultural differences and teaching methodology. Most agree that CoP helps them with self-reflection and reflexivity. They tend to discuss with other academic staff about what they find challenging or helpful in their teaching. Claire and Sophie participate in the CoP as active members. They interact with colleagues from different apartments to enhance student engagement, improve student feedback quality and share teaching tips. Sophie recalled “…Like two years ago, there were cross-disciplinary communities like assessment, innovative teaching, blended learning I attended… Joining these communities definitely have impacts on my teaching practice…Since the communities include those from different disciplines, you can’t talk about the content, so you have to go down on the teaching methodology…”. Most participants agree that they see a lot of improvement and reinforcement in their teaching methods. They spoke of the value they place on being able to informally discuss proposed strategies, approaches and challenges with other colleagues.

**Metacognitive CQ Findings from Interviews**

Metacognitive CQ reflects the capability to “develop new heuristics and rules for social interactions” (Ang, Van Dyne & Tan, 2011, p.584) by employing cognitive strategies and information processing in cross-cultural settings on a deep level. Metacognitive CQ is described as the “mental processes that individuals use to acquire and understand cultural knowledge” (Ng, Van Dyne & Ang, 2012, p.33). Dewitt suggests that “it is involved in processing not only the new information about novel cultural settings, but in the reflective assessment of aspects of one’s own culture, making comparisons and judgments between the two” (2014).
The themes that emerge from the interview data are that being empathetic and non-judgmental in different cultural settings requires the ability to identify with the local people’s experiences and to avoid making value judgments.

Douglas commented that when he first came to Vietnam 10 years ago, at the beginning, it was a little bit colonial regarding teaching. His quote is “I’m a fellow from overseas. I will teach you how it is done”. Over time his attitude changed when he tried to contextualise and Vietnamese students became more sophisticated. He also notes that living in a different culture gives a foreign academic a greater understanding and appreciation of one’s own culture. He can tell that an expat is here in Vietnam for a very short time or long time. “If they are here for a short time, they give opinions like blah, blah, blah…After a while, they are a little bit more unsure or willing to accept others’ opinions”. He also emphasised that listening and patience are essential for understanding and appreciating other's ideas.

Recognising the effect one’s presence has in a given context suggests sensitivity to the perceptions and preconceptions of others, and is suggested by the data as indicative of those with high metacognitive CQ.

**Influence of metacognitive CQ on TNE teaching**

Most participants agree that the high level of CQ would improve their TNE teaching practices. It would help them better manage the class and adapting teaching practices and content appropriately. Andy suggests that “if a lecturer enjoys being in new cultural contexts, his or her innate enthusiasm will affect cross-cultural teaching in a positive way”.

However, opinions varied regarding contextualisation. Three participants spoke quite passionately about localising the materials to Vietnamese context. Douglas recalled “I remember teaching one of the very first courses of Introduction to Accounting, in that class, we talked about bank consolidation and I presented the cheque. They look at me like I have no idea what I am talking about…I have been using cheques all my life. I am sure in Australia, students will know what is a cheque, but not in Vietnam, where cash is commonly used.” He added “The materials and examples that we got were really Australian centric. I would spend more time trying to find examples,
certainly in Vietnam, but if not, must be really close regionally… I did not want to use
too much of Singapore. Singapore is an advanced country, quite Western in
collection. So I tried to stick to Indonesia, Thailand, Malaysia…” Mohammed
e ncourages students to use local companies in the group assignments in his class of
behaviour accounting for organisations “to explore the structure and strategies of
Vietnamese companies”. Hugo recalled one instance when “the subject matter might
be too complex” and he had to prepare a glossary of terms and local examples for
students to familiarise with the course content. According to their observation,
Vietnamese students like the ideas of immersing local business interaction into their
curriculum.

While most participants think contextualisation is good with local examples, they also
say that some contents are universal in courses such as auditing, accounting theory
and simulation. They also believe Vietnamese students as global learners should
come to the academics' contexts as they study in international branch campus and
speak English well. It is more about the meeting of the minds of both students and
lecturers. For global learners, it is important to use teaching strategies that help
students understand the big picture and give students international perspectives.
Juan believes that “an international university environment force lecturers and
students to process new knowledge with an open mind, which allows a more flexible
teaching approach as well as more open discussions.

**Behavioural CQ Findings from Interviews**
The results from the interviews show that not only do the participants demonstrate
behavioural CQ in their actions through moderating speech and mirroring non-verbal
cues; they also employ strategies to facilitate an accurate acquisition of cultural
norms of behaviour through adopting an observing and listening approach and
endeavouring to be non-threatening. The participants recognise the critical role of
language in cross-cultural interactions. David said that he would appreciate it if
somebody just sits down and teaches him how to pronounce people's names and
give him “an idea about the difference between the girls' names and the boys' names.”
Interviewees viewed the value of learning the language of the context as paramount, however other communication skills employed when a common language is not being used are seen as also necessary; the way in which language is delivered, repetition, facial expression etc., are all cited by the participants as behaviours they employ as academics and as expatriates interacting with another culture. Douglas mentioned that as a lecturer, he is quite animated. “I tried to be myself in class after a bit of experience. When I spoke, my personality comes thorough. I’d really like to think that I tried to bring humour in the class. I try to sit with the students, walk around the class, try to talk about the issues and try to include them as much as we can. I try to break as many barriers as I could.” Andy said that with his strong Australian accent, he tried to speak more slowly and clearly. He stressed that as a European, he likes to use gestures. “I don’t always stay behind the lecture… I walk around to engage. I think there is a fair bit of acting in teaching which people do not realise”. Sophie has the same idea “Yeah, for me, teaching is a high energy activity…I tend to move a lot around the room because I am trying to keep students engaged… I definitely tend to speak slower with higher pitch, louder voice, almost like a commanding voice”. Claire also speaks slower and make sure the words are pronounced clearly so that students can understand. She said “It takes me a while to get used to different accents from different parts of the world. I need to be very cautious all the time, speaking at a good pace…” Jack also speak “slower, louder or use smaller words.” He thinks his students seem to appreciate his being enthusiastic, upbeat and happy.

**Why so challenging to develop CQ**

As one participant put it, "being a foreigner in a foreign land is stressful and will fill a person with frustration." Developing CQ is a very complicated and stressful process, as one has to manage the situations in which a great deal of information is unknown. Furthermore, interacting with people from different cultures can create feelings of uncertainty and anxiety. Uncertainty refers to one’s ability to predict or explain other people’s behaviour (the fear of the unknown) (Wiseman & Koester, 1993), "whereas anxiety is described as the fear or anticipation of negative consequences. It is natural to experience ambiguity, uncertainty, and anxiety when teaching in a foreign environment, but these situations can be viewed as opportunities for personal growth and learning about oneself and others." (, 2011)
Those interviewees from the West with a distant psychic level from Vietnam stressed that the emphasis of accounting education in Vietnam was on rote learning, with higher weight given to practical technical calculations and memorising knowledge, while the generic skills component received less attention. The interviewees also note that students in the West have the tendency to be more individualistic in their learning and were more willing to learn by doing while Vietnamese students preferred learning by watching. David from Australia finds "that some Vietnamese students are very good at following instructions and find it difficult to work out things themselves. They want the lecturer to tell them exactly what she needs to do for their project". Similarly, Douglas also comments about the student-teacher dynamic in Vietnam where teachers are always correct, and students just follow. He supposes that is one of the struggles he has. "We need to discuss, to argue, to challenge and debate". Sophie from France notes that she has been here for over ten years and she is still learning and understanding as there are things that still push her boundaries.

Those interviewees from Asia and Africa are quite sympathetic to Vietnamese students’ learning style. The findings are expected to reveal similarities and differences among the academics, with the strong cultural disparities, in approaches to teaching. Claire comes from a culture that is quite similar to Vietnam and feels as an African, she could relate more to Asian cultures than the Western cultures. She said "For example, respect for elders, we have the same thing. Yeah, we are taught to respect elders. We also respect teachers but I think here, it's more. The teachers are respected a lot more".

According to Mohammed, “what people are talking a lot about is cultural differences. But the reality is there are a lot of cultural similarities…We are Asians. I am an Asian. Vietnamese are also Asian. They are willing to take time to listen and are less likely to voice out…” Mohamed thinks that Vietnamese students, just like Malaysian students do not like to be the centre of attention. He adjusts his approach by organising group activities and discussion among themselves. Students would be more confident interacting with each other in a small group instead of presenting their ideas on the stage.

The goal of culturally intelligent teaching is not to privilege or agitate in the direction of any given value, political or ideological system. Instead, the epitome of cultural
intelligence is for lecturers and students to be able to hold fast and even defend one worldview while critically examining and debating the merits of an opposing worldview.

**Strategy for western lecturers**

Understanding students’ learning style has been a concern to many academics because of research findings that have demonstrated that when teaching style are compatible with student learning styles, students retain information longer, apply it more effectively, have a more positive attitude to their subjects and are greater achievers (Boles, Pillay & Raj, 1999; Charkins, O'Toole & Wetzel, 1985; Felder & Silverman, 1988). It is important to note that no learning style is better than the other. The aim is to understand learning styles so as to understand better the differences in student cohorts and ways of teaching those cohorts. Devitt has “seen that cultural intelligence is characterised quite clearly by these experienced expatriate educators as a process that involves continual learning, and it evolves through experience. It is a process that lies not simply in learning ‘stuff’ about cultures and being able to ‘parrot’ it back in some sort of pastiche performance, but is much more dependent on a receptive attitude to difference and excitement at being able to engage with different cultures” (2014). The findings raise the question of how foreign academics, especially those from an Anglo-Saxon background, should modify their teaching styles and activities for Vietnamese students. Various factors prevent foreign accounting academics in Vietnam from developing their CQ. Branch campuses lack support opportunities for the development of cultural knowledge. This gap may be due to the lack of time, resources, priority and competing interests. For some married foreign accounting academics with non-Vietnamese spouse and children, it is more difficult to the development of CQ as their energies and vigilance required are focused in other areas unless their family members are equally motivated.

As noted by Weick (1989), and reinforced by Chapman (1997, p.190), the usefulness and limitations of accounting diagnostic tool or theorising “…needs to be evaluated in the context of the inevitable
Chapter 5: Conclusion

In this final chapter, the researcher briefly reviews the objective of the study and summarises the key findings related to the study. The study's contributions to the theory and its practical applications are also considered. Finally, the limitations of the research and recommendations for future research suggested by the findings are further discussed.

A brief review of the study

This interpretive study is based on the cultural intelligence framework conceptualised by Earley and Ang (2003). A survey and individual interviews were informed by the Cultural Intelligence Scale, CQS (Ang et al 2007), a twenty-item psychometric predictive measure of cultural intelligence (Appendix 1). The resultant qualitative data is analysed in an effort to describe a picture of what in the views of these foreign accounting academics perceive their cultural intelligence. The thirteen participants are foreign accounting academics teaching at branch campuses in Vietnam.

Summary of the findings

Using the theoretical framework of CQ, comprising of metacognitive, cognitive, motivational and behavioural dimensions, this research examines the perceptions, experiences, and skills of accounting academics teaching full-time in a branch campus in Vietnam. In particular, the academic's level of cultural intelligence to adapt to the new cultural context, and the usefulness of community of practice were examined. The survey of foreign accounting academics in Vietnam showed that relative to respondents in previous studies, foreign accounting academics in Vietnam have average levels of CQ. They do not rate themselves highly on cognitive CQ, specifically their knowledge of the cultural systems, cultural values and language of Vietnam. The findings from the interview suggest that intrinsic motivation is fundamental to the development of CQ capabilities, particularly meta-cognitive CQ, motivational CQ, and behavioural CQ. Informal community of practice also assists foreign accounting academics in improving their behavioural CQ. The study also shows that Western academics with a distant psychic level from Vietnam will find it harder to relate to Vietnamese students.
Contributions to theory

This research contributes to empirical research in the area of CQ by providing in-depth qualitative understanding using evidence from foreign accounting academics embedded within a developing country. This has not been previously studied within the literature. This study is also relevant beyond Vietnam and applicable to those academics teaching various business subjects offered at branch campuses in a developing country.

In addition, this research provides useful information to educational policymakers and, in particular, those responsible for the preparation and delivery of transnational programs in a developing country. Enhanced understanding in the area of CQ provides a beneficial framework for the development of training programs for foreign accounting academics teaching on a long-term basis in a developing country. Benefits will be the enhanced quality of TNE programs and an increase in the student experience. Evidence from this and Tharapos’s previous study on accounting academics emphasise the need for universities to improve their cultural competence of academic staff (Tharapos, 2015). According to the findings of this study, academic staff who are older and resided overseas for a substantial length of time are likely to have higher CQ and be a valuable resource for cultural learning in the form of formal workshops and informal exchange of information.

This study fulfils the aim of addressing the lack of qualitative data on cultural intelligence. Findings confirm the existence of each of the four aspects of CQ as perceived by these participants; their responses clearly identify the four factor model in their ideas about what constitutes a culturally intelligent foreign academics. Much of the previous research on CQ has been directed at quantifying attributes and capabilities as predictors of cultural intelligence, or to determine a propensity for being able to activate and develop CQ capabilities.

This interpretive study has a unique design. The incorporation of items from the Cultural Intelligence Scale as prompts to guide the semi-structured interviews expand their potential as initiators of rich, detailed responses. The use of the four factors as a priori categories maintained the link to the construct in the data analysis stage allowing the participants’ voices to be the primary focus while remaining true to the theoretical framework that supports the study. This study provides further support for
the construct and in so doing addresses the dearth of interpretivist methodological approaches in CQ research.

One of the advantages of an interpretive methodology is that it allows for a probing, investigative approach that can encourage respondents to expand and elaborate on intriguing responses when they emerge, which the researcher believes to be the case in this study.

**Limitations of the study**

Qualitative research has an inherent flaw in its subjective nature; as a result, the trustworthiness of qualitative research relies on the researcher’s ability to honestly allow the participants' voices to be primary. In this case, this meant the researcher’s conduct in the CQS surveys, interviews, analysis of data and its interpretation to arrive at conclusions. The 20 item CQS is a self-reported questionnaire in which the respondents may underrate or overrate their own skills and abilities. Similarly, in dealing with human beings, their opinions and perspectives, their ideas about the world and their place in it, there will always be the question of the honesty with which they present and portray themselves. The researcher hopes she has mitigated this through the selection of colleagues with whom she has a professional rapport, who she knows well professionally and who therefore trusted her sufficiently to be honest.

The solution to the above problem is to apply a mixed method, which would provide a more comprehensive understanding of CQ development. A mixed method employed a multiple 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).

**Recommendation for further research**

Crowne (2008) suggests that initial cross-cultural experiences are more intense than the subsequent one. In addition, the development of CQ is more rapid during these initial cross-cultural experiences. She also states that the more countries an individual has worked, the higher his or her CQ. While the participants of this study indeed appear to agree with those assumptions, they also suggest that being in new cultural settings requires levels of effort, energy, devotion, and dedication more readily available to the young and single. Those who are older and married are more occupied with other responsibilities. The results suggest further research on long-term foreign accounting academics’ CQ regarding their CQ development and age.
Another avenue for further research is to conduct a longitudinal study with a group of foreign academics and how they develop their teaching methodology over time to enhance student's experience in branch campuses. In addition, applying a complete quantitative research as a part of a mixed method would provide a more comprehensive understanding of CQ development.

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**Appendix One**

The Cultural Intelligence Scale (CQS)- Survey
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.

For information on using the scale for purposes other than academic research (e.g., consultants and non-academic organizations), please send an email to cquery@culturalq.com
Appendix Two
Questions to Academics (Individual Interviews):

Background questions, eg:

- How long have been at RMIT Vietnam/this current program? What do you teach? Is this your first post in Vietnam?

- Have you worked anywhere else in the South East Asia region? What experience of other cultures have you had apart from Vietnam?

- What are the expectations of the university/program with respect to teaching staff? (institutional factors, research/teaching nexus...)

General information about the interviewee:

- Have you undertaken the Graduate Certificate of Tertiary Teaching, or equivalent? If undertaken did you find it useful in terms of preparations for teaching in a transnational environment? Why/why not?

- Do you recall any challenges that you have experienced during your teaching time in a transnational environment? Explain.

- What did you learn from these experiences?

- Have you received any formal feedback during your teaching time in a transnational environment? If so, did you change anything?

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). Is it possible that CQ has an influence on transnational teaching? What are your comments on this statement?

CQ Factor:

Metacognitive CQ:

- Are you conscious of using cultural knowledge in your interactions with people from different background? How well do you think you understand the culture in which you are teaching?

- Do you adjust and modify your cultural knowledge as you learn more?

- What strategies, if any, do you have for teaching in a transnational environment? How did you devise these strategies? What do you think are important skills for transnational teaching in business?

- Do you tend to reflect on your teaching strategies and revise if necessary? If so, how?

Cognitive CQ:
- Do you have an approach that you adopt to learn about the culture of the country in which you are teaching? If so, what is it? (knowledge of the economic systems, language, cultural values, religious norms, political, legal and social systems, educational practices...)

- Do you think that if you know about the culture of the country it will have an influence on the way you approach your teaching in a transnational environment?

- What are a few typical cultural differences between your own country and Vietnam that you have experienced? How did you deal with these differences? Did they have an impact on your teaching in a transnational environment?

**Motivational CQ:**

- Why did you become an expatriate? Do you enjoy interacting with people/student from other cultures?

- How are you motivated by teaching in a transnational environment? (Extrinsic motivations: monetary incentive, travel opportunity)

- Do you like teaching in a transnational environment? Briefly explain your answer. (Intrinsic motivations)

- Do you find teaching offshore more or less stimulating compared to teaching in your home country? Why/why not?

**Behavioural CQ:**

- Do you alter your delivery when teaching in a transnational environment and in cross-cultural interactions with your students? Do you modify verbal behaviours (accent, tone, speaking speed, use of silence, expressiveness...) and non-verbal behaviours (facial expressions, body language, gestures) when cross-cultural interactions require it? Why? What have you found that works well? What doesn't work well?

- Are there any favourable activities/outcomes you would like to share in relation to cultural adaptation while working in Vietnam?

- In what ways do you interact with other foreign academic staff and local staff in Vietnam? (meals, shopping, sightseeing, party...)

- Do you join a learning community/community of practice? Do you tend to discuss with the other academics particular aspects that you have found challenging or helpful?

- How has being part of the learning community/community of practice impacted on your teaching practice so far? Are there any challenges for you in this form of teaching development?

- Do you think that your participation in learning community/community of practice impact your CQ positively and do you apply what you learn to the syllabus?

- Do you modify some of the course contents after teaching in Vietnam for a while?

**End Questions:**

- Is there anything that I haven't asked that you had hope I would ask?
Appendix Three
Adapted from Tharapos, 2015

Figure 1: The Four Capability Model of Cultural Intelligence

Metacognitive CQ: Strategising and making sense of culturally diverse experiences

Metacognitive CQ involves analysing our own thought processes using our cultural knowledge to understand and solve problems when faced with a different cultural situation. It includes awareness, planning and checking. Awareness involves acquiring and understanding cultural knowledge and then critically evaluating our own thought processes relating to culture, so that any rigid reliance on culturally bounded thinking and assumptions is actively challenged. Planning involves taking the time to put together a culturally
appropriate strategy for dealing with a cross-cultural encounter, such as how to approach people and appropriate topics of conversation. Checking involves analysing the strategy as we interact and adapting and revising it as appropriate. 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 & Van Dyne, 2008).

*Cognitive CQ: Understanding cross-cultural issues and differences*

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. It includes not only the knowledge of economic systems, social structures, educational practices, political, legal and social systems, language and religion, but also their differences, and is the factor typically emphasised in traditional pre-departure training courses (Ang & Dyne, 2008).

*Motivational CQ: Showing interest, confidence and drive to adapt cross-culturally*

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. 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 which are crucial to the individual’s goals) and self-efficacy (a higher level of confidence which assists the individual to be more effective in a cross-cultural encounter). The individual must be motivated to increase their level of CQ (Ang & Van Dyne, 2008).

*Behavioural CQ: changing verbal and nonverbal actions appropriately when interacting cross-culturally*

Behavioural CQ refers to an individual’s ability to act appropriately when dealing with people from different cultures and includes both verbal (accent, tone and expressiveness) and non-verbal behaviour (body language, gestures
and facial expressions). Behavioural CQ could be considered as the most vital factor of an individual’s CQ as it is easily observable to an outsider. (Ang&Dyne, 2008).
Appendix Four - Ethical Clearance

Notice of Approval

Date: 1 March 2010
Project number: 19720
Project title: Cultural Intelligence in the Transnational Teaching of Business: a Study of Foreign Business Academics Teaching in Vietnam
Risk classification: Low Risk
Chief Investigator: Professor Brendan O'Connell
Student Investigator: Ms Ha Thanh Nguyen
Other Investigator: Dr Gillian Vesty
Project Approved: From: 1 March 2016 To: 1 July 2018

Terms of approval:

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.
1. 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.
2. Adverse events
   You should notify BCHEAN immediately of any serious or unexpected adverse events on participants or unforeseen events affecting the ethical acceptability of the project.
3. 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.
4. Annual reports
   Continued approval of this project is dependent on the submission of an annual report.
5. 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.
6. Monitoring
   Projects may be subject to an audit or any other form of monitoring by BCHEAN at any time.
7. 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,

Associate Professor Penny Weller
Chairperson
RMIT BCHEAN