

From capital to meaning: the role of global citizenship orientation and case-based learning in the Chinese accounting profession

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Abstract

Purpose – This study examines the psychological mechanism necessary to convert accounting professionals' human capital (critical thinking skills and emotional intelligence) into perceived accounting education meaningfulness within the context of an emerging economy, China. Specifically, it tests the mediating role of global citizenship orientation and the moderating role of case-based learning intensity.

Design/methodology/approach – A two-wave, time-lagged quantitative survey design was employed with 452 final-year accounting students across major regions of China. The hypothesized relationships were analyzed using partial least squares structural equation modeling.

Findings – Results demonstrate that critical thinking skills and emotional intelligence have positive relationships with perceived accounting education meaningfulness. Global citizenship orientation mediates the relationship between critical thinking skills/emotional intelligence and perceived accounting education meaningfulness. Furthermore, the analysis reveals a significant moderated mediation effect, showing that the influence of the case-based learning environment is complex and conditional. Counter-intuitively, the conversion of socio-emotional capital into global citizenship orientation is often stronger in lower-intensity case-based learning environments, prompting a critical re-evaluation of pedagogical design effectiveness.

Practical implications – For policymakers and curriculum designers in developing nations, the findings underscore the need to move beyond simply mandating case-based learning toward designing scaffolded and optimally intense experiential learning environments.

Originality/value – The study provides a roadmap for cultivating graduates who possess the professional ethics and global outlook necessary for long-term sustainable growth and ethical practice in emerging financial markets.

Keywords Critical thinking skills, Emotional intelligence, Case-based learning, Global citizenship orientation, Accounting education meaningfulness

Paper type Research article

Introduction

The rapid and complex economic ascent of China, as a leading emerging market, demands a specialized and ethically conscious accounting profession capable of navigating both domestic and international financial landscapes (Cavusgil, 2021). Consequently, the quality and relevance of accounting education within Chinese universities are under constant scrutiny (Shabir *et al.*, 2025). Chinese accounting education is characterized by a highly standardized curriculum, rigorous examination systems, and an increasing emphasis on international comparability and professional accreditation standards. Students face intensive workloads, high-stakes assessments, and cultural expectations that prioritize conformity and academic excellence. These systemic pressures make the cultivation of meaningful, ethical, and globally oriented accounting competencies both challenging and critical. While technical proficiency



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remains essential, contemporary pedagogical goals increasingly focus on fostering accounting education meaningfulness (AEM), the extent to which students perceive their studies as valuable, purposeful, and connected to their future professional and societal roles (Jackson and Meek, 2021). A high degree of AEM is critical for ensuring student engagement, reducing burnout, and cultivating a workforce committed to long-term ethical practice and professional resilience (Nguyen *et al.*, 2025). Studies acknowledge the importance of individual-level cognitive and emotional traits, such as critical thinking skills and emotional intelligence, as fundamental components of human capital necessary for navigating the complexities of emerging economies (Mubarik *et al.*, 2020; Oluwafemi *et al.*, 2025).

Extant research has established a foundational link between experiential learning such as case-based methods and internships and student engagement or perceived satisfaction (Silva *et al.*, 2019). Furthermore, scholars have begun to explore “meaningfulness” in accounting as a derivative of professional identity and ethical education (López-Hernández *et al.*, 2023). However, a significant theoretical gap persists regarding the synergistic integration of cognitive and socio-emotional traits within a single predictive framework for AEM. While we know that experiential learning is beneficial, it remains unclear how individual-level human capital (critical thinking and emotional intelligence) is psychologically converted into a sense of professional meaning. Specifically, prior work has not yet modeled “global citizenship orientation” as the essential psychological bridge, nor has it examined the potential for diminishing returns in high-intensity active learning environments. By integrating human capital theory (HCT) with the intercultural competence framework (ICF), this study extends the work of Silva *et al.* (2019) and López-Hernández *et al.* (2023) to examine the conditional and mediated pathways through which accounting education transcends technical satisfaction to achieve true professional meaningfulness.

To resolve this theoretical ambiguity, this study proposes and tests a novel and comprehensive moderated mediation model, primarily grounded in HCT and supported by ICF. HCT provides the core economic logic: the educational process is an investment where students accumulate valuable, productivity-enhancing human capital (Becker, 1962; Schultz, 1961), and AEM represents the perceived utility and return on this investment. We examine how individual investments in critical thinking skills and emotional intelligence jointly predict this perceived return AEM, mediated by global citizenship orientation. The ICF provides the mechanism lens, explaining that the synergy between critical thinking skills (analytical reasoning) and emotional intelligence (empathy/awareness) is essential for developing a student’s global citizenship orientation (i.e. being informed and recognizing cultural fairness) (Deardorff, 2023). Crucially, the model incorporates case-based learning. Case-based learning is framed, via the ICF, as the specific pedagogical investment, the high-fidelity simulation environment, that actively moderates the conversion of raw critical thinking skills and emotional intelligence into the specialized, high-utility professional capital of global citizenship orientation, thereby maximizing the return AEM. The empirical investigation utilizes survey data collected from final-year accounting degree program students across Chinese universities, capturing mature perceptions of their accumulated capital and its utility. The model is tested using advanced structural equation modeling techniques to provide robust evidence regarding the intricate causal pathways within this pedagogical framework.

This study advances the literature on accounting education and emerging markets in three key ways. Theoretically, we integrate critical thinking skills, emotional intelligence, global citizenship orientation, and AEM into a single framework, providing a micro-level understanding of human capital transformation. First, we formally establish emotional intelligence as a strong predictor of AEM, extending traditional human capital models beyond cognitive skills. Second, we introduce global citizenship orientation as a central mediating mechanism, showing that technical and emotional skills are fully realized only when framed within a purposeful, ethical, and globally oriented professional identity. Third, we demonstrate that the effectiveness of these skills is contingent on case-based learning intensity, refining pedagogical impact theories and emphasizing the role of learning design quality. Practically,

our findings offer actionable guidance for curriculum designers and policymakers in China and similar emerging markets, helping to cultivate resilient, ethically aware, and globally competent accounting professionals. This combination of mediation, moderated mediation and emerging market context underscores the novelty of the study. Figure 1 presents the conceptual framework of the paper.

Hypotheses development

Critical thinking skills and accounting education meaningfulness

The relationship between critical thinking skills and the perceived AEM rests on the functional utility of high-order cognitive abilities. In the rapidly evolving financial landscape of emerging markets like China, accounting graduates are constantly confronted with ambiguous, non-standardized problems, such as navigating complex international trade policies or evaluating non-traditional investments (Huang *et al.*, 2025). Students who possess strong critical thinking skills, the ability to analyze, evaluate, and infer solutions from incomplete data, naturally feel more prepared and competent to tackle these professional challenges (Persaud, 2021). This competence, derived from their ability to successfully process complex academic material and apply it to real-world scenarios, creates a powerful sense of self-efficacy and value, leading to a direct and positive perception of the educational program's ultimate worth AEM (Machin *et al.*, 2019).

From a theoretical perspective, the relationship is formally explained by HCT. HCT views critical thinking skills as a specialized, high-yield form of intellectual capital (Novas *et al.*, 2017). Investing in and successfully developing this capital enhances a student's anticipated productivity and labor market return (Zreik, 2023). Unlike rote memorization, critical thinking skills is future-proof and applicable across diverse professional situations (Singh *et al.*, 2022). Therefore, students who recognize their enhanced ability to process complex information view their accounting education not just as a credential, but as a strategic, valuable investment that minimizes their risk and maximizes their future utility in a competitive emerging market (Pham *et al.*, 2025). This recognized long-term value, and competitive advantage forms the core of their high perception of AEM (Xiang *et al.*, 2025). Hence, we propose:

H1. Critical thinking skills will be positively related to AEM.

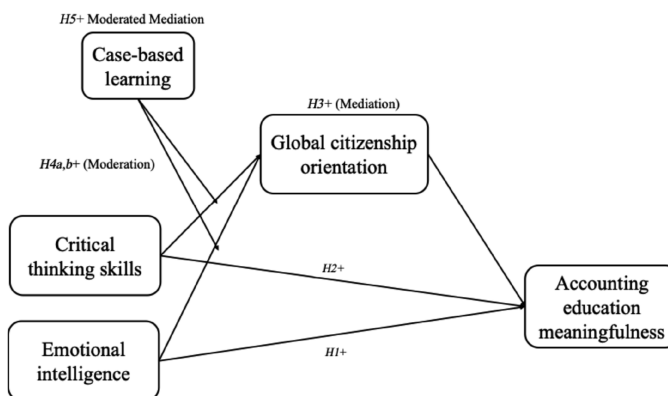


Figure 1. Conceptual framework. source: Authors' own work

Emotional intelligence and accounting education meaningfulness

The connection between emotional intelligence and AEM centers on the ability of accountants in emerging markets to navigate complex, people-centric, and often uncertain professional environments. While technical skills are essential, an accountant with high emotional intelligence excels at self-management (handling high-stress deadlines, maintaining focus) and social management (managing client expectations, mediating team conflicts, and negotiating with stakeholders) (De Bruyn, 2023). In environments characterized by rapid change and evolving regulatory governance, like those in China, this proficiency makes the educational investment feel immediately relevant and practical (Li, 2024). Students who feel emotionally equipped to handle the political, interpersonal, and psychological demands of the modern financial industry perceive their education as being profoundly more valuable and meaningful AEM than those who only possess technical competence (Wittmer and Hopkins, 2022).

The theoretical justification for this linkage rests on HCT, which recognizes emotional intelligence as a crucial form of socio-emotional capital (Islam and Amin, 2022). Unlike critical thinking (intellectual capital), emotional intelligence functions as a relational resource that enhances the application and yield of all other forms of capital. For accounting professionals in China, where business culture often relies on strong personal networks (guanxi) and cross-cultural interaction, emotional intelligence is the non-cognitive skill that unlocks professional opportunities and mitigates organizational friction (Zhao and Sang, 2023). Therefore, students' recognition of their developed emotional intelligence, their ability to perceive, regulate, and utilize emotions, confirms the high strategic value of their educational investment (Halimi et al., 2021). This direct enhancement of their relational and professional fitness is translated into a stronger belief in the long-term worth and purpose of their accounting degree AEM. Therefore, we propose:

H2. Emotional intelligence will be positively related to AEM.

Global citizenship orientation as a mediator

Critical thinking skills are primarily valuable not in isolation, but because they are the necessary cognitive engine for developing a robust global citizenship orientation. In an emerging market setting, the ability to think critically transforms passive knowledge (like understanding IFRS or global trade issues) into an active, evidence-based orientation (the core of global citizenship orientation). Specifically, critical thinking skills allows students to evaluate conflicting cross-cultural fairness definitions and discuss global issues using evidence, thereby strengthening their global citizenship orientation (Katz et al., 2001). This enhanced global citizenship orientation, in turn, boosts their perceived value of the degree AEM (Chand et al., 2012). Students recognize that the education is equipping them not just with technical mastery, but with the specific mindset required to compete ethically and effectively in the complex international business environment, making the entire curriculum feel more relevant and purposeful (Evans and Fernando, 2025).

The mechanism is explicitly rooted in the ICF, which we integrate into the broader HCT. The ICF posits that competence (global citizenship orientation) is developed by applying cognitive skills to global content (Johnson et al., 2006). Therefore, critical thinking skills functions as the initial resource that must be processed through the ICF mechanism (Van Laar et al., 2017). This processing leads to the acquisition of highly specialized capital, global citizenship orientation, which is defined by the capacity for informed, evidence-based global interaction (Ng et al., 2009). Within the HCT framework, this newly acquired global citizenship orientation is an intermediate, high-yield form of capital that significantly increases the anticipated returns of the overall educational investment, thereby justifying the student's high perception of AEM (Sebola, 2023). Thus, global citizenship orientation is the essential bridge by which critical thinking skills translates its

inherent intellectual value into a psychological conviction of the degree's superior worth (Ostrom *et al.*, 2010). Therefore, we hypothesize:

- H3. Global citizenship orientation will mediate the relationship between critical thinking skills and AEM.

Emotional intelligence facilitates the relational and ethical maturity necessary to adopt a comprehensive global citizenship orientation (Waheed and Zhang, 2022). High emotional intelligence enables accounting students to manage emotional friction, communicate effectively across cultural barriers, and demonstrate the empathy required to understand differential concepts of professional "fairness" across global business contexts. This superior socio-emotional capital allows them to integrate diverse perspectives, which is the behavioral requirement for global citizenship orientation (Uçanok and Karabatı, 2013). Consequently, students recognize that their degree, by fostering this mature orientation, is strategically preparing them for ethical leadership and effective cross-border collaboration, capabilities highly valued in emerging market economies, thereby significantly strengthening their perceived worth of the education AEM (Park and Wallace, 2022).

This mediation effect is theoretically underpinned by the combined application of HCT and the ICF. Within the ICF, emotional intelligence functions as the essential attitudinal component that enables the transition from knowledge to competent interaction. Emotional intelligence controls the self-regulation necessary to apply critical thinking and knowledge in a socially appropriate manner, thus crystallizing global citizenship orientation. Global citizenship orientation, as the resulting, specialized human capital, then serves as the mediator in the HCT framework. It represents the value-added that converts foundational emotional skills into a marketable, globally relevant professional attribute (Hutchins and Rodriguez, 2018). This perception of acquiring specialized socio-emotional capital, crucial for navigating ambiguous emerging market governance structures, is the driving force that links emotional intelligence's developmental benefits to the student's conviction that their accounting education is highly meaningful and future-proof (Goulart *et al.*, 2022). Thus, we propose:

- H4. Global citizenship orientation will mediate the relationship between emotional intelligence and AEM.

Case-based learning as a moderator

The argument for the moderating role of case-based learning is rooted in the concept of skill activation and visibility. While students possess varying levels of critical thinking skills passively, case-based learning serves as a high-fidelity simulator that mandates their active deployment (Emblen-Perry, 2022). Traditional lecture-based models often obscure the tangible value of abstract critical thinking skills. However, a rigorous case, especially those concerning complex cross-border financial issues common in China, requires students to analyze unstructured data, evaluate multiple perspectives, and infer justifiable solutions (Al-Htaybat *et al.*, 2018). This forced, high-stakes application of their critical thinking skills makes the skill's utility and global relevance immediately visible and concrete to the student (Dahl *et al.*, 2018). This articulation of how their specialized intellectual capital translates into superior performance in a simulated professional context significantly strengthens the student's conviction in their global citizenship orientation, which requires an informed, ethical and global perspective.

The moderation is theoretically justified by our foundational HCT lens. HCT is concerned with maximizing the return on educational investment, and case-based learning acts as the optimization mechanism for the critical thinking skills capital conversion process (Campbell *et al.*, 2012). Without case-based learning, investment exists but its utility is latent (Nkhoma *et al.*, 2017). Case-based learning, drawing on principles of situated learning inherent in the

ICF, provides the ideal environment where the transfer of learning is maximized (Gravett *et al.*, 2017). By linking critical thinking skills directly to the resolution of complex, globally oriented business problems, case-based learning reduces the perceived “gap” between academic training and professional reality (Becheikh *et al.*, 2022). Therefore, for students with critical thinking skills, high case-based learning acts as a powerful catalyst, making the acquired intellectual capital more functional and directly integrating it into their professional identity, which is reflected by global citizenship orientation (Campbell *et al.*, 2012). Thereby, conditionally strengthening the positive relationship between critical thinking skills and global citizenship orientation. Hence, we hypothesize:

- H5. Case-based learning will positively moderate the relationship between critical thinking skills and global citizenship orientation, such that the relationship is stronger when case-based learning is high.

The argument for the positive moderating role of case-based learning on the emotional intelligence-global citizenship orientation link is tied to the contextualization of socio-emotional capital. Emotional intelligence, while inherently valuable, requires an authentic social environment for its utility to be recognized (Segon and Booth, 2015). Case-based learning, which often involves group work, stakeholder negotiation in case narratives, and exposure to ethical dilemmas common in global finance, provides the essential practical arena for students to deploy their emotional intelligence (Ungaretti *et al.*, 2015). Students with high emotional intelligence use case-based learning scenarios to regulate team conflicts, interpret the emotional drivers of case actors, and communicate professional judgment persuasively (Daniels *et al.*, 2025). This tangible demonstration, where their soft skills directly lead to a better case resolution, confirms that their emotional intelligence is a functional resource. This validation intensifies the conviction in their global citizenship orientation, which requires an ethically informed and relationally aware global perspective (De Bruyn, 2023).

The moderation role is theoretically grounded in HCT’s focus on skill application and the ICF’s emphasis on situated learning. High emotional intelligence is a form of socio-emotional capital, but its conversion into GCO is contingent on the learning environment (Tuazon *et al.*, 2025). Case-based learning serves as the pedagogical catalyst, transforming theoretical emotional intelligence knowledge into demonstrable, high-impact behaviors necessary for complex emerging market businesses (Lyons and Bandura, 2020). By providing a structured, high-stakes platform for this application, case-based learning validates the future returns of the students’ emotional intelligence investment, demonstrating its protective and performance-enhancing role in a professional setting. This experiential validation leads to a significantly stronger positive relationship between the possession of high emotional intelligence and the conviction that they are equipped for global citizenship orientation (Angelidis and Ibrahim, 2011). Therefore, we propose:

- H6. Case-based learning will positively moderate the relationship between emotional intelligence and global citizenship orientation, such that the relationship is stronger when case-based learning is high.

Moderated mediation

This hypothesis proposes a conditional indirect effect where case-based learning determines the strength of the mediating path from critical thinking skills to AEM via global citizenship orientation. Drawing on the combined logic of HCT and the ICF, we argue that the translation of intellectual capital into specialized global capital (global citizenship orientation) is optimized only in a high-challenge pedagogical environment (case-based learning). Specifically, case-based learning forces the application of critical thinking skills to complex, unstructured global cases, thus making the evidence-based evaluation, the very definition of global citizenship orientation, a necessary survival skill (Kavanagh and Drennan,

2008). This experiential pressure solidifies the link between critical thinking skills and global citizenship orientation (the first stage of mediation), which, in turn, boosts AEM (Brown and Dillard, 2014). Therefore, the perceived return on investment in AEM derived from students' critical thinking skills is maximized when high case-based learning effectively validates students' capacity to transform their abstract critical thinking ability into a functionally relevant global citizenship orientation demanded by international firms operating in emerging markets (Reficco and Jaén, 2015).

- H7. Case-based learning will moderate the indirect effect of critical thinking skills on AEM via global citizenship orientation, such that the indirect effect is stronger under high case-based learning.

We posit a conditional indirect effect where case-based learning acts as a critical boundary condition, strengthening the flow of value from emotional intelligence to AEM via global citizenship orientation. Drawing on HCT, high case-based learning serves as the optimal pedagogical environment, ensuring that the socio-emotional capital is fully converted into specialized global professional capital (global citizenship orientation) (Konstantinou *et al.*, 2023). The ICF explains this mechanism: case-based learning scenarios, particularly those involving cross-cultural team dynamics and ethical ambiguities common in emerging market business, forcing students with high emotional intelligence to actively deploy their empathy and relational skills to achieve resolution. This experiential deployment solidifies their global citizenship orientation (mediator), as they tangibly recognize how their emotional maturity leads to effective global engagement (Goyal *et al.*, 2024). Consequently, this experiential validation under high case-based learning makes the overall educational investment appear substantially more strategic and worthwhile, thereby maximizing the indirect effect of emotional intelligence on AEM (Tran and Herzig, 2024). Thus, we hypothesize:

- H8. Case-based learning will moderate the indirect effect of emotional intelligence on AEM via global citizenship orientation, such that the indirect effect is stronger under high case-based learning.

Methodology

Sample and population

The target population for this research comprises all final-year undergraduate students enrolled in accounting degree programs across Chinese universities. This specific population segment was selected for two critical reasons aligned with HCT. First, final-year students possess the most complete stock of educational human capital, having concluded the majority of their disciplinary training. Second, they are on the cusp of entering the labor market, making their perceptions of AEM a highly crystallized measure of anticipated return on investment and professional relevance. We targeted a diverse range of universities (e.g. provincial, municipal, and top-tier institutions) to capture the varied educational experiences and the breadth of human capital development across the large and stratified Chinese higher education sector.

Data collection method

The study utilized a time-lagged, quantitative survey design to establish temporal precedence among the constructs, mitigating the risk of common method bias. The data collection was executed in two waves (T1 and T2) across one academic term, targeting final-year accounting students in various regions of China using a stratified sampling approach. The surveys were administered electronically via secure online platforms commonly used by Chinese universities. Participation was voluntary, and informed consent was obtained prior to access to the questionnaire. At time 1 (T1), data were collected for the independent variables: critical

thinking skills, emotional intelligence, and case-based learning. A total of 940 survey-questionnaires were distributed, yielding 617 initial responses (a response rate of 65.6%). These respondents were assigned unique, anonymous identifiers to track their subsequent participation.

At time 2 (T2), approximately four weeks later, the remaining 617 respondents were re-contacted to collect data on the mediating construct (global citizenship orientation) and dependent (AEM). Demographic data (gender and age) were also collected at T2. From the second wave, 452 final responses were received and successfully matched across both T1 and T2, resulting in a final effective response rate of 48.1% of the initially distributed T1 surveys. This final sample size of 452 was used for all subsequent structural equation modeling analysis, providing robust evidence for temporal sequencing.

Measures

All constructs were assessed using established multi-item scales adapted from prior literature and measured on a five-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree). Minor wording modifications were made to ensure contextual fit with the Chinese accounting education setting while maintaining conceptual integrity.

Critical thinking skills were assessed using a four-item scale adapted from [Chan and Luk \(2021\)](#). This scale captures the student's self-reported ability to apply analytic and evaluative skills to complex accounting situations, a critical component of high-level intellectual capital. A sample item used was: "I analyze accounting issues from multiple stakeholder perspectives".

Emotional intelligence was measured using a four-item scale adapted from [Cronin et al. \(2021\)](#). This instrument focuses on the student's self-awareness and regulation abilities within a professional judgment context, reflecting the socio-emotional capital necessary for navigating complex, relational business environments common in emerging markets. A sample item includes: "I recognize how my emotions affect my accounting judgments".

The mediating variable, global citizenship orientation, was assessed using a four-item scale adapted from [Braskamp \(2008\)](#). This scale operationalizes global citizenship orientation as the cognitive and attitudinal readiness for intercultural professional engagement, aligning with the ICF. Items measure the understanding of global business interaction and cultural relativity. A sample item includes: "I understand how global cultures interact in professional contexts".

Case-based learning, the moderating variable, was assessed by adapting a three-item scale from [Nkhoma et al. \(2017\)](#). This measure captures the perceived frequency and depth of engaging with case-based learning methods, representing the pedagogical mechanism utilized to activate and test human capital. A sample item used was: "Analyzing case studies helps me better understand and apply accounting concepts".

AEM was measured using a five-item scale adapted from [Steger et al. \(2006\)](#). This scale captures the student's perceived sense of purpose, significance, and overall value derived from their accounting degree, serving as the core measure of the return on educational investment within the HCT lens. A sample item includes: "My accounting degree provides a clear sense of purpose for my career".

Data analysis

Given that the objective of this study is to predict the key drivers of AEM and explain complex relationships, including mediation and moderation effects, the partial least squares structural equation modeling (PLS-SEM) technique was employed. PLS-SEM is highly suitable for research in emerging markets focused on theory development and prediction, especially in organizational and educational contexts where samples may not strictly meet the multivariate normality assumptions of covariance-based SEM ([Hair and Alamer, 2022](#)). Data analysis was executed using SmartPLS 4.0. Specifically, we utilized its advanced features to address the model's complexity: the measurement model was assessed via standard PLS algorithms, and the

structural model, including the conditional indirect effects (H7 and H8), was tested using the PROCESS macro implemented within SmartPLS 4.0's bootstrapping procedure. This approach ensures robust estimation of the full model, providing confidence intervals for the moderated mediation hypotheses.

Measurement model assessment

The measurement model was rigorously assessed for internal consistency reliability and convergent and discriminant validity. As detailed in Table 1, all psychometric criteria were met, with Cronbach's Alpha (α) and Composite Reliability (CR) values well above the 0.70 threshold, and Average Variance Extracted (AVE) exceeding 0.50. Furthermore, all individual item outer loadings were high (ranging from 0.811 to 0.932), confirming a strong relationship between the items and their respective latent constructs.

Discriminant validity was assessed using the Fornell-Larcker criterion (Table 3) and the Heterotrait-Monotrait Ratio (HTMT) method. Table 2 presents the HTMT values were calculated and confirmed to be well below the conservative threshold of 0.85, providing strong evidence that the constructs are empirically distinct from one another.

Table 1. Convergent validity and reliability

Construct	Item	Loading	α	CR	AVE	Status
AEM	AEM1	0.89	0.914	0.941	0.762	Acceptable
	AEM2	0.871				
	AEM3	0.875				
	AEM4	0.866				
	AEM5	0.902				
CBL	CBL1	0.925	0.89	0.931	0.817	Acceptable
	CBL2	0.901				
	CBL3	0.879				
CTS	CTS1	0.811	0.887	0.921	0.744	Acceptable
	CTS2	0.915				
	CTS3	0.887				
	CTS4	0.893				
EI	EI1	0.852	0.871	0.91	0.718	Acceptable
	EI2	0.825				
	EI3	0.844				
	EI4	0.899				
GCO	GCO1	0.818	0.868	0.908	0.712	Acceptable
	GCO2	0.885				
	GCO3	0.899				
	GCO4	0.821				

Note(s): α = Cronbach's Alpha; CR = Composite Reliability; AVE = Average Variance Extracted

Source(s): Authors' created based on the results

Table 2. Heterotrait-Monotrait ratio

Construct	AEM	CBL	CT	EI
AEM				
CBL	0.441			
CT	0.443	0.382		
EI	0.621	0.468	0.291	
GC	0.593	0.613	0.428	0.520

Source(s): Authors' created based on the results

Table 3. Descriptive statistics and correlations

Construct	Mean	SD	1	2	3	4	5	6
1. AEM	3.74	1.12	<i>0.873</i>					
2. CBL	3.32	1.25	0.404***	<i>0.904</i>				
3. CTS	3.76	0.91	0.390***	0.331***	<i>0.863</i>			
4. EI	3.77	0.87	0.541***	0.401***	0.240***	<i>0.847</i>		
5. GCO	3.59	0.90	0.499***	0.539***	0.347***	0.414***	<i>0.844</i>	
6. Gender	–	–	–0.30	–0.019	–0.064	–0.085	–0.017	
7. Age	–	–	0.058	0.020	0.040	0.059	0.040	–0.043

Note(s): Diagonal (italic) represents the square root of AVE. Off-diagonal values are inter-construct correlations
Source(s): Authors’ created based on the results

Table 3 presents the descriptive statistics and the results of the correlations among the constructs, alongside the Fornell-Larcker criterion for discriminant validity. The observed low-to-medium inter-construct relationships confirm that while the constructs are related, they are sufficiently distinct. Discriminant validity is formally confirmed as the square root of the Average Variance Extracted (AVE, presented on the diagonal in bold) for each construct is consistently greater than its correlation coefficients (off-diagonal values) with all other latent variables.

Finally, to check for potential issues related to common method bias (CMB) and multicollinearity, a critical concern when using a single source of cross-sectional data, we assessed the variance inflation factors (VIFs). The VIF values for all predictor constructs in the inner model ranged from 1.00 to 1.53, remaining well below the stringent threshold of 3.3, suggesting that neither severe multicollinearity nor problematic CMB significantly threatens the validity of the structural model findings.

Structural model and hypotheses testing

The structural model demonstrates moderate explanatory power, accounting for 42.7% of the variance in AEM and 36.6% of the variance in global citizenship orientation. Table 4 summarizes the results for all eight hypotheses (H1-H8).

Table 4 presents the results of the hypothesis testing. Critical thinking skills significantly affect AEM ($\beta = 0.331, p < 0.001$), supporting H1. Similarly, emotional intelligence also

Table 4. Hypotheses testing results

Path	β	LLCI	ULCI	Result
CTS → AEM	0.331***	0.202	0.456	Supported
EI → AEM	0.485***	0.361	0.612	Supported
CTS → GCO → AEM	0.125*	0.039	0.233	Supported
EI → GCO → AEM	0.099**	0.033	0.183	Supported
CTS → GCO (On high CBL)	0.072	–0.118	0.272	Not Supported
CTS → GCO (On low CBL)	0.244***	0.128	0.357	Supported
EI → GCO (On high CBL)	0.154	–0.011	0.326	Not Supported
EI → GCO (On low CBL)	0.237***	0.143	0.333	Supported
CTS → GCO → AEM (On high CBL)	0.023	–0.038	0.094	Not Supported
CTS → GCO → AEM (On low CBL)	0.079**	0.036	0.135	Supported
EI → GCO → AEM (On high CBL)	0.050	–0.004	0.113	Not Supported
EI → GCO → AEM (On low CBL)	0.077***	0.041	0.123	Supported

Note(s): * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$
Source(s): Authors’ created based on the results

demonstrates a significant direct relationship with AEM ($\beta = 0.485, p < 0.001$), supporting H2. This indicates that both emotional intelligence and critical thinking skills are important direct predictors of AEM. Global citizenship orientation significantly mediates the link between critical thinking skills and AEM ($\beta = 0.125, p < 0.05$) and the link between emotional intelligence and AEM ($\beta = 0.009, p < 0.01$), thereby supporting H3 and H4.

The moderation results show a consistent pattern. Case-based learning moderates the link between critical thinking skills and global citizenship orientation, where the relationship is stronger when case-based learning is low ($\beta = 0.244, p < 0.001$) and non-significant when case-based learning is high ($\beta = 0.072, p > 0.05$), partially supporting H5. Likewise, case-based learning moderates the link between emotional intelligence and global citizenship orientation; the relationship is stronger when case-based learning is low ($\beta = 0.237, p < 0.001$) and non-significant when case-based learning is high ($\beta = 0.154, p > 0.05$), partially supporting H6.

Finally, case-based learning moderates the indirect link between critical thinking skills and AEM (via global citizenship orientation). This indirect effect is significant when case-based learning is low ($\beta = 0.079, p < 0.01$) but not significant when case-based learning is high ($\beta = 0.023, p > 0.05$), partially supporting H7. The same pattern holds for emotional intelligence $\rightarrow$ global citizenship orientation $\rightarrow$ AEM, where the indirect effect is significant when case-based learning is low ($\beta = 0.077, p < 0.001$) but not significant when case-based learning is high ($\beta = 0.050, p > 0.05$), partially supporting H8.

Discussion

This study investigated the influence of critical thinking skills and emotional intelligence on accounting students' AEM, mediated by their global citizenship orientation, and conditioned by case-based learning. The structural model, which accounted for a moderate proportion of variance in AEM and global citizenship orientation, yielded several pivotal findings.

First, both critical thinking skills and emotional intelligence emerged as significant direct predictors of AEM (H1 and H2 supported). This finding validates the importance of both cognitive rigor and emotional maturity, aligning with the work of Lent and Brown (2006) while extending it by proving that in the high-pressure Chinese context, emotional intelligence is a particularly potent driver of professional meaningfulness. This suggests that a student's ability to manage stress and relationships is not merely a "soft skill" but a core component of human capital that directly enhances the perceived utility of their education.

Second, global citizenship orientation was confirmed as a critical psychological mediator (H3 and H4 supported). This establishes the mechanism by which individual human capital is converted into educational conviction (Grimpe *et al.*, 2023). Unlike traditional models that focus strictly on technical competence, our results indicate that skills are only transformed into "meaning" when students frame them within a professional identity that embraces global ethical responsibility. This bridges a gap in the Intercultural Competence Framework by identifying GCO as the essential interpretive lens through which raw skills gain professional value.

The most nuanced finding relates to the role of case-based learning. While the simple moderation hypotheses (H5 and H6) were not supported, the moderated mediation hypotheses (H7 and H8) were supported, but in a counterintuitive way. The indirect effect of both critical thinking skills and emotional intelligence on AEM was stronger and only significant when case-based learning usage was low. This paradoxical result challenges the more-is-better pedagogical assumption often found in active learning literature (e.g. Van Laar *et al.*, 2017). We interpret this through the lens of cognitive load theory: in the high-pressure Chinese academic environment, excessive case-based intensity may trigger socio-emotional overload. When the pedagogical demand is too high, students may revert to a compliance-oriented mindset to survive the workload, thereby losing the reflective space necessary to develop

global orientation. This suggests that the quality and scaffolding of cases, rather than their sheer frequency, is the true catalyst for meaningful professional development.

Theoretical implications

This research contributes to existing literature in three significant ways. First, by demonstrating that emotional intelligence is a strong direct predictor of AEM, this study expands the traditional view of human capital in professional education, which often prioritized cognitive and technical competencies (Zerrad and Schechter, 2025). Our findings formally establish emotional intelligence as a distinct, foundational asset for personal and professional conviction. This calls for future research to integrate socio-emotional constructs more formally into models of academic and professional success, moving beyond simple performance outcomes to focus on subjective value and meaning. Second, this study introduces global citizenship orientation as the essential psychological mechanism linking student capabilities (critical thinking skills and emotional intelligence) to their perceived educational value AEM. This provides a novel, explanatory bridge, showing that skills are valued by students not in isolation, but only when they are framed within a purposeful, ethical, and global professional identity (Hendrawan et al., 2025). This theoretical link is vital for understanding professional development in an increasingly interconnected world, particularly within the accounting discipline's changing ethical landscape.

Finally, our paradoxical moderation results prompt a critical refinement of pedagogical impact theories. We move beyond simply measuring the presence or frequency of a learning technique (case-based learning) to question its conditional effectiveness. By combining HCT and ICF, we theorize a pedagogical saturation point, suggesting that active learning methodologies have boundary conditions rooted in cognitive and emotional bandwidth. Future models must shift from a dosage perspective to a scaffolding perspective, acknowledging that pedagogical intensity can actually inhibit the internalization of global values if it exceeds the student's reflective capacity.

Practical implications

The empirical findings offer specific, actionable guidance for educational practitioners and curriculum leaders. First, given that emotional intelligence is a strong direct predictor of AEM, universities should mandate dedicated training modules or workshops and embed socio-emotional checkpoints into core accounting modules. For instance, in audit or financial reporting courses, 10% of the grade should be allocated to reflective journals where students analyze their emotional responses to ethical dilemmas or high-pressure reporting scenarios, thereby building the emotional capital that leads to AEM.

Second, to leverage the power of global citizenship orientation as a mediator, the accounting curriculum must move beyond purely technical problem-solving (Shabalala and Photo, 2025). We imply the global case thread approach, where a single multi-national case study is woven through different subjects (e.g. Tax, Management Accounting and Ethics). This ensures students see the interconnectedness of their skills in a global context. Educators should specifically utilize cases that require students to simulate a global stakeholder meeting, forcing them to balance diverse cultural and ethical perspectives rather than just calculating a net profit.

Finally, the findings on moderation suggest that resources should be shifted from maximizing the sheer number of cases to optimizing the quality and tailoring of case-based learning. Instead of assigning multiple complex cases, program designers should adopt a tiered case-based learning model: start with low-intensity, human-centric cases in the first semester to build the reflective bandwidth for global citizenship orientations, and only introduce high-intensity, data-heavy technical cases once the student's global orientation is stabilized. For advanced students, universities should replace repetitive case work with living cases, partnerships with local NGOs or B-Corps, where students apply their critical thinking to

real-world global problems, ensuring the pedagogical intensity is matched by high contextual relevance rather than just technical complexity.

Limitations and future research

This study provides robust empirical evidence, but its findings must be interpreted in light of certain methodological and contextual limitations that offer rich avenues for future research. First, the use of a time-lagged design restricts our ability to establish temporal causality and fully capture the dynamic nature of student development. Educational constructs like global citizenship orientation and AEM evolve over students' entire academic career, and the paradoxical moderation finding regarding case-based learning suggests that the full benefit of a pedagogical intervention may manifest over time. Future research should therefore adopt a longitudinal research design following the same cohort of students across multiple years to precisely model the lagged and cumulative effects of case-based learning on the global citizenship orientation-AEM relationship (Karim, 2009). Second, the sample was drawn exclusively from accounting students in a major emerging economy (China). While this context provides unique insights into the transformation of human capital within a rapidly globalizing professional environment, it introduces limitations regarding generalizability. The educational structure, cultural emphasis on discipline (which may influence the perception of case-based learning intensity), and regulatory landscape differ significantly from developed or other emerging economies (Li, 2024). To enhance the external validity on comparative context, subsequent studies should conduct multi-group analyses comparing the model's structural invariance across different emerging markets (e.g. Vietnam, India, Brazil) or professional disciplines (e.g. engineering or management). Third, the intensity of case-based learning may be perceived differently based on the institutional tier of the university, where students in top-tier research universities might have higher socio-emotional bandwidth for complex cases than those in vocational tracks. Moreover, regional economic disparities within China (e.g. Tier-1 vs. Tier-3 cities) likely act as a boundary condition, affecting students' baseline global citizenship orientation due to varying levels of exposure to international business environments. While this study successfully identified the conditional effectiveness of case-based learning, the measurement relied on student self-reporting of case-based learning frequency, which is a proxy for pedagogical intensity. We have yet to capture the nuances of pedagogical quality, design, and scaffolding, factors which our paradoxical finding suggests are crucial. Future studies should leverage mixed-methods approaches, integrating quantitative surveys with qualitative interviews or observational data of case-based learning sessions, to understand why high-intensity case-based learning failed to amplify the benefits for high-skilled students. Developing and testing refined constructs for measuring the quality of pedagogical intervention will provide deeper theoretical insights into learning in emerging market educational settings (Gill et al., 2022).

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