

## **How Does Cross Cultural Mentoring Program Influence International Students' Professional Commitment?**

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### **ABSTRACT**

This study conducted an internationalization activity (peer mentoring activity) in the classroom for the purpose to observe the outcomes of student mentor engagement and peer interactivity in the mentoring program experiment. This study focuses on the international students who play the role of mentors to the local students. Fifteen international students who served as mentors completed the online survey. Partial Least Square (PLS) technique was employed to analyze the survey data and test the hypotheses. The results indicate that mentor engagement positively relates to students' professional knowledge, that peer interactivity positively links to sense of accomplishment, and that professional knowledge further reinforces professional commitment to students' domain of learning. The findings suggest mentoring program that establishes an environment for local and international students to learn together is an effective internationalization activity being able to facilitate international students to learn in foreign countries and meanwhile increase their commitment to the accounting career.

*JEL Classification: M4, M49*

*Keywords: internationalization, commitment, engagement and interactivity, professional knowledge, sense of accomplishment*

## I. INTRODUCTION

Globalization is changing the world's higher education. Educational learning environment, teaching, and internationalization of students have become important issues in higher education policies and research worldwide. Taiwan government has placed a high expectation on higher education in the trend of globalization. For examples, the New Southbound Policy pays a great attention to "soft powers" and "people to people relationships," in the hope of building stronger cultural, educational, research, and other forms of collaborations with southbound countries. More recently, the policy of 2030 Bilingual Nation aims to enhance the young generation's global perspective and competitiveness. Such driving policies are pushing the higher education to become internationalized universities. The number of enrolled foreign students has been one major indicator for internationalization and competitiveness of universities (Weng and Xu, 2016). Accordingly, many universities have been implementing various strategies to attract international students, such as offering diversified international programs and scholarships to foreign students. As a result, more and more international students are coming to Taiwan for dual bachelor's degrees or further studies. When students come from different countries or cultural backgrounds, higher education confronts the challenge and responsibility of creating a learning environment that will promote the students' willingness to learn and interact with others or local students.

Important reasons for international students to study in foreign countries are to experience different culture, broaden their global perspective, and have a smooth and exciting learning experience, among others. After graduation, ideally, they will be able to get good jobs in their home countries or other countries. On the school side, students' learning outcomes and employability are the foremost indicator for learner success. However, language (communication) fluency and culture shock are generally a big challenge to international students (Zhou, 2017). Specifically, newcomers need to adapt to the new environment, settle their lives, and set up the mode for studying in the foreign country. At this stage, the school and teachers are in the best position to help students adapt to the new environment and get ready for study. These actions by the school and teachers may enhance students' identification and commitment to their areas of study. Scholars suggest that local resources should be utilized to promote internationalization, which is known as internationalization at home (country). Griffiths et al. (2018) and Soria and Troisi (2014) support that internationalization courses and activities can help both local students and international students to develop their own globalization, internationalization, and cross-cultural competence. In this view, how such kind of internationalization activities can influence international students' learning experience and whether they can strengthen the students' professional commitment are worthwhile for a deeper exploration.

One researcher of this study serves as the home-room class teacher for the dual-degree program students in accounting, and at the same time teaches their intermediate accounting. These international accounting students basically have good knowledge in accounting. They are quite open-minded and wish to meet new friends. The researcher also teaches one class of accounting principles generally having about 60 local students every semester. These local students are beginners in accounting. This situation gives a

good opportunity to conduct an internationalization activity. A peer mentoring (peer coaching) activity is thus organized, which puts international students and local students together to discuss and learn accounting. The international students serve as mentors to local students. Through this mentoring experiment, the propose of this study is to observe the impacts of mentor engagement and peer interactivity on mentors' professional growth and sense of accomplishment, and in turn on their professional commitment.

## II. LITERATURE REVIEW

### A. Peer-Mentoring

Peer-Mentoring involves the learning of cooperation and trust relationship between two or more people (Hawkins and Fontenot, 2010). The advantage of peer mentoring is that it makes the mentee feel more comfortable than asking or consulting with teaching staff. Therefore, they are more willing to contact and interact with the peer mentor (Bulut et al., 2010). In the past decades, peer mentoring has been seen as a more dynamic, reciprocal and cooperative relationship in the university environment. It is also known as co-mentoring or peer group mentoring or peer coaching. It is characterized as a counseling nature that emphasizes equality of the partnership and allows both mentor and mentee to learn from interactions (Korhonen et al., 2017).

Since the implementation of peer coaching involves the mutual development of a trusting relationship between the two parties, it is possible to develop a safe relationship and confidence at the same time (Shawn and Otis, 2003). Mentors can also experience personal growth by the reflections from and interactions with the mentee (Lennox-Terroin and Leonard, 2007). Past research in the nursing field reveals that peer mentoring can contribute to academic progress, help students experience teamwork and improve interpersonal relationships, and thereby enhance students' skills and academic achievements (Benigni and Petrosky, 2011).

### B. Mentor Engagement, Professional Growth and Sense of Accomplishment

Interactive engagement behavior is the core processes of learning and development and thus regarded as pivotal development behavior (Kim and Mahoney, 2004). Learning engagement is generally viewed as a multidimensional construct consisting of affective, behavioral, and cognitive dimensions (Mahatmya et al., 2012). Russell et al. (2005) describe engagement as an individual showing vigor and enthusiasm for the activity he or she engages in through the connection of behavior, affect and cognition. This study therefore defines mentor engagement as the level of activeness and enthusiasm that the mentor engages in the mentoring activity.

Professional growth is an inevitable and continuing process of learning. When people acknowledge it as a form of learning, then they can become the inheritors of a substantial body of learning theory and research (Clarke and Hollingsworth, 2002). Past studies suggest that learning community (Wang, 2014), working group (Pate, 2018), or regular network meetings (Witteerholt, 2012) can help to develop knowledge in the area of expertise. In this study, professional growth is thus defined as the extent of the mentor's accounting knowledge and skills enhanced through the mentoring activity.

Personal accomplishment is a positive trait that refers to feelings of competence and successful achievement in one's work (Corbin et al., 2019). It relates to the individual's career choices, commitment, satisfaction, identity and energy (Van Zyl and Stander, 2014). Sense of accomplishment will generate when an individual realizes his or her work value or goals. It is not only an important motivation to guide individuals to continue to work but also a factor to alleviate various negative stimuli and stress (Hsiao, 2017). Accordingly, in this study, mentors' sense of accomplishment is referred to the feeling of self-confidence and having a better relationship with others obtained through participating in the mentoring program.

Individuals can benefit from engaging in the peer mentoring program. Won and Choi (2017) studied on Korean nursing students and found mentors who successfully completed peer mentoring perceived improved self-growth. In the classroom context, a case study on learning community in a Singapore secondary school by Wang et al. (2014) suggests that the teacher could develop his or her expertise together with students because the professional growth of a teacher is often inspired by the environment. Sense of accomplishment promotes well-being (Seligman, 2012) and is aroused when one realizes his or her work value (Hsiao, 2017). Therefore, when the mentor involves in mentoring activities actively and enthusiastically, he/she is likely to perceive a higher sense of accomplishment.

*H1: The higher the mentor engagement in the mentoring activity, the higher the (a) professional growth and (b) sense of accomplishment the mentor perceives.*

### **C. Peer Interactivity, Professional Growth and Sense of Accomplishment**

Northen (1969) describes interaction (interactivity) as the interactive force generated by team members contacting each other. This force not only affects the behaviors and attitudes of other members but affects their task achievement. Robbins (1992) sees it as a series of behaviors and activities including communication, decision-making, leadership, and conflicts. Bonner (2010) believes there are different aspects of interactivity including reciprocal communication, participation, and joint problem-solving. Kang (2021) suggests the intensity and richness of the interaction between two parties or among parties are critical. Thus, this study describes peer interactivity as the intensity of communication, and interactions between the mentor and mentees.

Peer interaction can influence both individual and group performance. Organizational researcher Lazear (1998) reveals that an employee's individual performance often depends on peer interaction within the work group, which in turn has a profound effect on the company's overall output. Likewise, the presence of professional peers in the team can improve the individual performance of the instructor. A study conducted in Iran indicates that students who have positive interactions with supportive institution environment can gain clearer vision and more knowledge of their future career (Soltani et al., 2020). Intensity of interactions within peer mentoring can help students experience teamwork and improve interpersonal relationships (Benigni and Petrosky, 2011). Moreover, peer mentoring help develop mutual trusting relationship between the two parties and it's possible to develop a safe relationship and confidence at the same time (Shawn and Otis, 2003). Bitew's (2016) study reveals that positive peer interactions with supportive institution environment and the presence of academic help are the key to

improving students' accomplishment. Therefore, mentors' sense of accomplishment is likely aroused through active interactions with mentees in the mentoring program.

*H2: The higher the peer interactivity in the mentoring activity, the higher the (a) professional growth and (b) sense of accomplishment the mentor perceives.*

#### **D. Professional Commitment, Professional Growth and Sense of accomplishment**

Professional commitment refers to the intensity of the individual's choice of a professional role (Hall, 1971), the individual's attitude towards the profession (Blau &, 1987), or the individual's loyalty to the profession (Morrow and Wirth, 1989). People with professional commitment have high degree of personal identification and commitment to their profession. They believe in the goals and values of the profession, are willingness to exert significant effort on their profession or career and have strong desire to maintain the professional role (Aranya and Ferris, 1981; Jafaragae et al., 2012). Researchers emphasize that professional commitment is very important in the accounting profession, and this characteristic can be cultivated and developed in the process of receiving education (Ahmad et al., 2012). Therefore, higher education is an important stage of professional development. Following Hall (1971), this study defines professional commitment as the intensity of the mentor's identification with and career intention to the accounting profession.

Prior studies on the relationships among professional growth, self-efficacy and teaching engagement showed that professional growth influenced teachers' self-efficacy beliefs, which in turn led to the effectiveness of teaching strategies (Zee and Koomen, 2016) and satisfaction (Han et al., 2021). Zunz's (1998) study on managers in service organizations found that those with higher professional identity had a higher sense of accomplishment. A quasi-experimental study (Sabancıogullari and Dogan, 2015) on 63 nurses revealed that professional identity was related to sense of accomplishment. As professional identity is the important connotation of commitment, therefore, professional growth and sense of accomplishment mentors perceive from the mentoring activity are very likely to enhance international accounting students' commitment to the accounting profession.

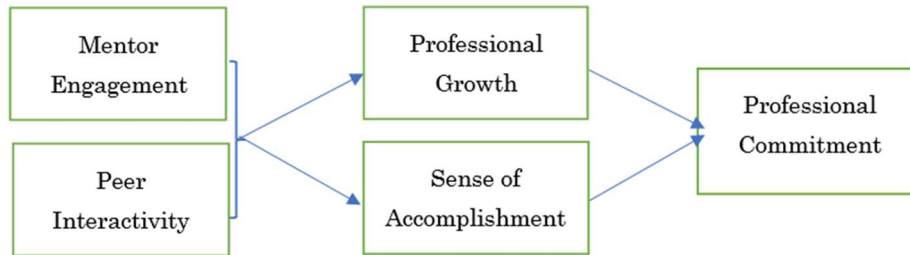
*H3: The mentor's (a) professional growth and (b) sense of accomplishment are positively related to his/her professional commitment.*

### **III. RESEARCH METHODOLOGY**

#### **A. Research Model**

This study established the research model as shown in Figure 1. We hypothesize that the higher the mentor engagement and peer interactivity in the mentoring activity, the higher the professional growth and sense of accomplishment the international student will perceive, which in turn lead to a higher level of professional commitment.

**Figure 1**  
The Research Model



## B. Sample and Data Collection

This study invited international students in the researcher's intermediate accounting classes and local students in the introductory accounting class to participate voluntarily in the mentorship program. Fifteen international students and twenty-five local students were recruited. One or two local students were randomly assigned to one international student who plays the role of the mentor. Therefore, fifteen dyad mentoring groups were established. It was allowed that any two of these groups can sometimes join together for discussions. They all met together every other week for two hours in the school's big discussion room. They worked on the accounting assignment in English and the teacher was there when they needed help. The materials for the assignment were given to both the mentor and mentee beforehand. The mentors were generally better in English communication skills and accounting knowledge, so they helped explain the questions and guided their own mentees to complete the assignment. Once they finished the work, they were encouraged to mingle each other. The program was held for one school year (i.e., two semesters) that has 36 weeks. To be precise, they had 15 meetings in total. A small gift and a service certificate were given to recognize the mentor's dedication when the program completed.

Online questionnaire is used to collect data then. The international student mentors were invited to fill the survey right after the end of the mentorship program. Fifteen valid responses were obtained for analysis. Of the valid responses, most are female respondents (93.3%); they are 18 to 22 years old (100%); all are undergraduate accounting students in dual-degree program (100%). They are all from Mongolia; most of them have stayed in Taiwan for more than one year (73.3%).

## C. Measurement

All measurement items are structured and measured with a five-point Likert-type scale specified from "totally disagree" (= 1) to "totally agree" (= 5). The subjects were asked to indicate their level of agreement with the scale items on the questionnaire. Mentor engagement was measured with 5 items adapted from ISA Engagement Scale (Intellectual, Social, and Affective Engagement Scale) developed by Soane et al. (2012). Peer interactivity was measured with 6 items. Four of them were adapted from Yang and

Li's study (2013) for measuring teacher-student interaction and peer interaction in English classrooms. Another two items were self-developed; they are "I get along well with my mentees" and "I am satisfied with the way of interactions in this mentoring activity." They were developed according to the operational definition of the construct in this study and consented by all the co-researchers. Professional growth was measured with 5 items adapted from Augustine-Shaw and Liang (2016). They used the items for tackling the motor's professional growth in the mentoring new school principal program. Sense of accomplishment was measured with 5 scale items adapted from Hsiao (2017) for evaluating accomplishment of social workers in elderly care. Finally, professional commitment was measured with 5 items adapted from Aranya et al. (1981). They were used to assess the professional commitment of Canadian Chartered Accountants in relation to organizational commitment and professional-organizational conflict, as well as satisfaction with income and organizational level. Operational definitions and measurement items of the study are shown in Appendix 1. Please note a few items were deleted to increase construct reliability and validity.

#### IV. DATA ANALYSIS

##### A. Reliability and Validity

Cronbach's alpha was used to measure the consistency and reliability of the measuring items of this study. Composite Reliability (CR) and Average Variance Extracted (AVE) were also used to evaluate the construct reliability and validity. Table 1 shows the results of the reliability and AVE of the constructs. The typical standard for CR is larger than 0.7 and for AVE is larger than 0.5. As indicated, all constructs show a satisfactory level of reliability, with Cronbach's alpha ranging from 0.729-0.922 and composite reliability ranging from 0.826-0.932. Validity was initially supported by the AVE results, which ranging from 0.547-0.866, and further reinforced by the results of the factor loading analysis as shown in Table 2. Table 2 indicates that all measurement items converge on their own constructs and that all loadings have a value greater than 0.6, revealing a satisfactory level of convergent validity.

**Table 1**  
Reliability and AVE

Construct	Cronbach Alpha	Composite Reliability	AVE
Mentor Engagement	0.901	0.932	0.776
Peer Interactivity	0.776	0.857	0.602
Professional Growth	0.742	0.835	0.559
Sense of Achievement	0.729	0.826	0.547
Professional Commitment	0.922	0.932	0.866

##### B. Test of Model and Hypotheses

Partial Least Square (PLS) was employed to evaluate the adequacy of the research framework and test the hypotheses, which were assessed by detecting the explained variance of the constructs ( $R^2$ ) and the path coefficients and their significance levels.

Table 3 provides the results of model structure and hypothesis testing. It is shown that explained variance of constructs ( $R^2$ ) is large, with 56.1% of the explained variance of professional growth, 64.8% of the explained variance of sense of accomplishment, and 68.2% of the explained variance of professional commitment.

**Table 2**  
Result of Factor Loading

Items	Mentor Engagement	Prof Commitment	Professional Growth	Peer Interactivity	Sense of Accomplishment
ME1	0.814				
ME2	0.799				
ME3	0.943				
ME4	0.957				
PC1		0.895			
PC2		0.977			
PC3		0.918			
PG1			0.769		
PG2			0.799		
PG3			0.722		
PG4			0.698		
PI1				0.642	
PI2				0.811	
PI3				0.787	
PI4				0.848	
SC1					0.636
SC2					0.652
SC3					0.797
SC4					0.852

**Table 3**  
Results of  $R^2$  and path analysis

Paths	Path coefficients (r)	Critical ratios (t)	Results
H1a: Mentor Engagement -> Professional Growth	0.528	2.132	Supported
H1b: Mentor Engagement -> Sense of Achievement	-0.023	0.084	Not Supported
H2a: Peer Interactivity -> Professional Growth	0.280	1.109	Not Supported
H2b: Peer Interactivity -> Sense of Achievement	0.821	3.024	Supported
H3: Professional Growth -> Professional Commitment	0.799	4.040	Supported
H4: Sense of Achievement -> Professional Commitment	0.052	0.255	Not Supported
Estimated Variables		$R^2$	
Professional Growth		0.561	
Sense of Achievement		0.648	
Professional Commitment		0.682	

Table 3 also summarizes the results of the hypothesis testing. Mentor engagement for the mentoring activity is positively related to professional growth ( $r = 0.528$ ,  $t = 2.132$ ), however, not to sense of accomplishment ( $r = -0.023$ ,  $t = 0.084$ ). Therefore, hypothesis H1a but H1b is supported. Peer interactivity in the mentoring activity has a significant path coefficient to professional growth ( $r = 0.280$ ,  $t = 1.109$ ) as expected, but  $t$  value is a bit lower than required 1.96. Peer interactivity is strongly linked to sense of



accomplishment ( $r = 0.821$ ,  $t = 3.024$ ). Hence, hypothesis H2b is supported while H2a is not. Finally, professional growth has a strong positive relationship with professional commitment ( $r = 0.799$ ,  $t = 4.040$ ); however, sense of accomplishment is not related to professional commitment ( $r = 0.052$ ,  $t = 0.255$ ). Thus, hypothesis H3 but H4 is supported.

## V. CONCLUSION

### A. Research Findings and Discussions

The result shows that mentor engagement has a positive relation with professional growth. The finding implies that mentors who are focused, enthusiastic, and inspired by the mentoring activity would perceive higher professional growth. This makes sense. When International students are concentrating, passionate, and willing to spend more time to prepare themselves for the mentoring activity, it's likely their accounting knowledge will be improved, and their professional expertise enhanced. All these will lead to a higher perception of professional growth. However, mentor engagement has no significant relationship with sense of accomplishment. This result is inconsistent with prior research. A possible explanation is that this study is in the cross-cultural context which is different from the prior studies conducted in the same culture. International students having high level of engagement may not necessarily make them feel valuable, understand more, and get along well with local students because language barrier or culture difference may exist. Moreover, one's personality or experience may also affect his or her perception (Wang et al., 2014). All these causes may deter their sense of accomplishment.

Interestingly, the result for the link between peer interactivity and sense of accomplishment is significant but between peer interactivity and professional growth is not. These findings indicate that the mentor's sense of accomplishment is manifest when they have more interactions, discussions, and good conversations with local students. Good and high level of interactivity can help international students understand more and get along well with local students, which would generate the sense of feeling pleasant and valuable. However, peer interactivity may not have an impact on the mentor's professional growth because they are likely to regard such interaction as only sharing knowledge and experience to their mentees. Finally, the results show that professional growth is a significant driver of professional commitment, while sense of accomplishment is not. These findings imply that when the mentors are confident in their accounting expertise and believe the experience will benefit the future career, they will be more willing to pursue excellence and work in the accounting field. In contrast, they are likely to think sense of accomplishment to be an only short good feeling that will not reinforce their long-term professional commitment.

### B. Managerial Implications

The findings of this study provide several insights in understanding the possible benefits of internationalization that can bring to international students, especially to accounting international students. First, the findings suggest that mentoring program is one activity that can be implemented to establish an environment for international students to interact

with local students, which will in turn help increase international students' professional knowledge, sense of accomplishment, and finally reinforce their professional commitment to their domain of learning. Second, teachers can formulate classroom strategies to promote positivity and enthusiasm, and increase intensity and richness of interactions between international students and local students in internationalization activities. In particular, activities related to expertise and knowledge can help students' future career development in their discipline of learning. Third and Finally, international students should actively engage themselves in internationalization activities such as the mentoring program. It can help them not only in the improvement of professional knowledge but in the enhancement of a sense of accomplishment. The confidence in the expertise and knowledge is beneficial in building their accounting career. The positive feelings resulting from actively interacting, communicating and making friends with local students will probably help international students adapt to the new environment more easily in a foreign country.

### C. Limitations and Future Research

This study has several interesting findings but also has some limitations. The mentoring program experiment of the study focuses only on accounting major students; therefore, the sample size is relatively small. It may confine the generalizability of the result. Future studies can expand the scope of sample to include different major students in mentorship program. Another limitation is the high percentage of female mentors in this study. Historically, the percentage of female students in accounting major is much higher than that of male students for local students. This is the common case for international students as well. The female mentee in the mentoring program of the study is thus higher in proportion. Although the sample distribution of the study is consistent with the context, the gender proportion of the mentors and mentees may have an impact on the research result. This issue may be worth of a further study. Moreover, the mentors of the mentoring program in this study only involve Mongolian students. Including mentors in different nationalities should provide more perspectives of opinions. Finally, future study can also observe the outcomes of the mentees (local students), which may provide additional insights to their teachers.

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## APPENDIX

### Operational definitions and measurement items

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**Mentor engagement** (The level of activeness and enthusiasm that the mentor engages in the mentoring activity.)

1. I pay a lot of attention to the mentoring.
2. My mentoring work inspires me.
3. I am enthusiastic in my mentoring work.
4. I am proud of my mentoring work.
5. In average, how many hours do you spend for preparing each mentoring work?

(Open question)

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**Peer interactivity** (The intensity of communication, and interactions between the mentor and mentees.)

1. During the mentoring, my mentees discuss problems with me or ask questions regarding the exercises.
  2. I always do my best to help my mentees when they don't understand.
  3. I get along well with my mentees.
  4. I always actively answer any questions from my mentees.
  5. I think this mentoring activity is quite interesting.
  6. I am satisfied with the way of interactions in this mentoring activity.
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**Professional growth** (The extent of the mentor's accounting knowledge and skills enhanced through the mentoring activity.)

1. My communication for accounting has improved.
  2. I have improved my accounting knowledge.
  3. I have become a patient person then before.
  4. I believe the mentoring experience helps in the development of my accounting profession.
  5. I think this mentoring experience has also advanced my accounting expertise.
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**Sense of accomplishment** (The feeling of self-confidence and having a better relationship with others obtained through participating in the mentoring program.)

1. I feel pleasant When I do the mentoring.
  2. I feel it's valuable when helping local students to understand accounting.
  3. The mentoring activity has helped me understand local students more.
  4. The mentoring activity has helped me in getting along with local students.
  5. Participating in this mentoring activity has made my life here more fulfilling and meaningful.
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**Professional commitment** (The intensity of the mentor's identification with and career intention to the accounting profession.)

1. I am willing to pursue excellence in accounting.
  2. It's very likely that I will be engaged in accounting related work after graduation
  3. I think majoring in accounting will help my career development.
  4. Becoming an accountant is a wrong decision for me. (Reverse question)
  5. I think accounting is a good profession.
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