

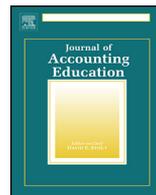


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Teaching and educational notes

Making entry-level accountants better communicators: A Singapore-based study of communication tasks, skills, and attributes



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ABSTRACT

Prior research reports that entry-level accountants (ELAs) lack appropriate levels of communication skills, and to-date, there are still gaps in our understanding of communication tasks frequently performed by ELAs, skills needed to fulfill these tasks, and attributes of written and oral communication that are critical to communicating effectively in the accounting field. This study attempts to fill some of the gaps by first amalgamating extant research to develop more comprehensive inventories of communication tasks, skills, and attributes (TSA) that would be critical for ELAs. Next, 59 practitioners (who have supervised ELAs) of accounting firms (both Big-4 and local firms) and members of the Chartered Institute of Management Accountants (CIMA) based in Singapore responded to our pilot survey to rate the frequency of communication tasks performed by ELAs, the importance of the identified communication skills and attributes, and the ELAs' communication skills and performance. Findings on importance ratings and importance–performance gaps provide useful insights to accounting/business/communication educators and researchers, higher education institutions, accounting students, and accounting practitioners in Singapore to better understand the current communication needs and/or deficiencies of the accounting profession. Future research opportunities, including the need to extend this study to other geographical areas using larger sample sizes, are discussed.

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1. Introduction

Extant academic and professional research has identified the importance and need of more studies on communication in accounting education and practice (see Gray & Hamilton, 2014, 116; Pathways Commission on Accounting Higher Education, 2012, 10). Specifically, there are only three studies focused on communication skills of accountants in the past decade (Siriwardane & Durden, 2014). The most recent US-based study covering specific oral and written communication skills of accountants was in 2002 (Christensen & Rees, 2002). Thus, prior research may not be representative or informative of the specific communication needs of and challenges faced by today's accountants. On the other hand, several surveys report an expectation–performance gap related to the generic communication skills of accounting graduates (AccountingWeb, 2012; Cameron and Dickfos, 2014; Lin, Grace, Krishnan, & Gilsdorf, 2010, 63).

Recent calls for more communication studies in accounting emphasize the need for this research to be more context-specific. For instance, Tempone et al. (2012, 44) state that “(r)esearch should continue in an attempt to identify employers' perceptions of the attributes or skills they require from accounting graduates at various stages of career, but through a more nuanced, context-sensitive lens.” The Pathways Commission on Accounting Higher Education (2012, 10) posits that classroom education should prepare accounting students adequately for industry requirements. Cameron and Dickfos (2014, 137) also propose that (oral) communication should be taught and assessed in a contextualized manner for accounting graduates to meet the professional demands of the workplace environment. However, most prior studies on communication skills of accountants classify verbal and written communication as a general skill, and examine communication skill in a generic sense to encompass communication tasks, skills, and qualities of communication.

Sundem and Williams (1992) advocate a “process-oriented” as opposed to “knowledge-oriented” education system for accountants. This will require educators to identify the communication tasks that accountants frequently perform so as to develop process-oriented learning outcomes to guide the design of communication curricula activities and assessments. In addition, Wilson (1992) stresses the importance of broad-based multi-disciplinary professional development that emphasizes adaptive competencies, which are developed through skills and experiences acquired in specifically structured occupations and career lines. These propositions will require educators to expose accounting students to activities that are carried out in practice – i.e., a need to authentically contextualize the accounting curriculum. However, this may not be possible due to time and resource constraints. The best alternative is for accounting educators to identify the communication-related tasks that accounting professionals perform in the workplace and then equip students with the skills necessary to perform those tasks. For example, if conducting telephone conversations is a task that entry-level accountants (ELAs) frequently perform, then communication skills such as listening attentiveness and responsiveness, informal speaking skills, and ability to acknowledge different viewpoints will be important to successfully fulfilling that task, and educators can help students develop these skills through various activities.

According to Spitzberg and Cupach (1984), communication competence is about achieving a successful balance between effectiveness and appropriateness. Effectiveness measures whether the goals of the interaction are achieved. For communication to be effective, the communicator needs to encode the actual information to suit the recipient. Appropriateness refers to fulfilling the expectations of a particular situation. If accounting educators want to improve students' communication competency, it is critical for educators to know the attributes (qualities or characteristics) of effective and appropriate communication. Consequently, if there were an established list of skills necessary to fulfill the communication-related tasks frequently undertaken by ELAs, educators could incorporate these skills into learning outcomes and evaluate whether, and to what extent, learning outcomes related to these desired skills are being met. In measuring these outcomes, especially those related to acquired communication skills, it is important to know which attributes are critical for effective communication. Educators could then emphasize these attributes in their assessment rubrics. We are not aware of any prior research in accounting that has examined communication tasks, skills, and attributes separately.

The Pathways Commission on Accounting Higher Education (2012) highlights the importance of developing an accounting competency map that identifies the competencies and their desired

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