

**Paper#:** K109

## **A Critical Review of Empirical Studies on the Communication Skills of Accountants**

**Harshini Siriwardane**

School of Business

James Cook University

Singapore Campus

Harshini.siriwardane@jcu.edu.au

**Chris Durden**

School of Business

James Cook University

Cairns Campus

Australia

chris.durden@jcu.edu.au

### **ABSTRACT**

The importance of communication skills to the accounting profession has been well established since the 1960s. Over the past decades, numerous communication skills studies related to the accounting profession have been conducted from different perspectives. This paper critically reviews literature related to the communication skills of accountants. After an initial screening of 53 articles, 18 that were published between 1972 and 2012 and reported results of empirical studies conducted to capture a practitioner perspective were selected for review. Studies were analysed across various dimensions including geographic location, subjects, skills studied, objectives, and findings. Due to inconsistencies and incompatibilities of prior studies, firm conclusions could not be formed about the relative importance of specific communication skills. The existing literature is fragmented and does not identify communication skills considered to be important at different career stages and for different career paths in accounting. Attention is also drawn to differences in perceptions about importance and effectiveness of communication skills. This paper contributes to the literature by providing a focussed analysis of empirical studies on the communication skills of accountants published in the past 40 years. It also discloses information gaps and exposes future research opportunities.

**Keywords:** communication skills; oral communication; written communication