

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

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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.

Key Words: communication skills; oral communication; written communication

INTRODUCTION

The importance of communication skills for accountants has been emphasized in the literature for over 50 years. For example, based on a two-year study Roy and MacNeill (1963) reported on the common body of knowledge that a US Certified Public Accountant (CPA) should possess at the outset of their career. In this context they stated "what is the outstanding deficiency of college graduates? The answer has come back in unison — the inability to communicate orally or in writing" (Roy and MacNeill, 1963:58). Even though Roy and MacNeill's study was not focussed on the communication skills of accountants per se, this aspect was noted by respondents as being critically important. Many studies have been undertaken focusing on the communication skills of accountants. Furthermore universities and accounting educators around the world have made concerted attempts to improve the communication skills of accounting graduates.

Despite all the studies and efforts of educators, the common perception that accountants are poor communicators still persists. Possible reasons for this perception include: (1) accounting educators have not understood the communication needs of practicing accountants and therefore communication skills taught in universities do not meet practice and industry needs (May, 1992; Gross, 1992; Maupin and May 1993); (2) practice and industry needs are identified but higher education institutions have failed to develop transferable communication skills (May, 1992); (3) the communication skills necessary to be a successful accountant evolve over the span of a career and accounting employers and professional accounting bodies have failed to provide adequate continuing education and training in this area to their employees (Addams, 1981); (4) students who select accounting as a major have a communication apprehension. Regardless of the cause, the concern is clear — are accountants sufficiently skilled in the areas of written and oral communication? In this respect accounting educators have an important responsibility to help improve the communication skills of accounting graduates. If the purpose of conducting research in the field of communication skills of accountants is to improve the communication skills of accounting graduates, it is essential that educators are aware of what is already known, and what is still unknown. It is also essential to understand how various dimensions of communication skills are prioritised within accounting professional practice and industry. This paper attempts to focus on these areas.

The purpose of this paper is fourfold. First, it provides a summary and critical review of empirical literature on communication skills of accountants published over the last 40 years. Second, based on professional practice and industry needs, it highlights the communication skills which are important for accountants. Third, it identifies key unknowns that still exist in a field that is seemingly well researched. Finally, it highlights loopholes and deficiencies in prior studies so that researchers interested in this field can potentially design more reliable studies that will help provide better insights into critical questions about communication skill needs.

The remainder of the paper is organized as follows: The next section describes the method used to conduct the literature review and introduces the 18 articles that are critically reviewed. The following section compares and analyses the surveys reported on in the 18 articles in terms of geographic location, survey focus, communication skills examined, and objectives and findings. Conclusions and suggestions for future research appear in the final section.

METHOD

For the purpose of this paper 34 databases were searched using keyword combinations of "communication" and "accountant" or "accounting". In addition, relevant articles listed in the reference lists of the articles identified through the keyword search were examined. As articles were appraised they were placed into emerging classifications. Once all the articles had been appraised a final taxonomy of communication themes was identified as follows:

- communication difficulties (or effectiveness)
- importance of communication skills
- comprehensive competency studies (these covered two or more of the following: importance, difficulties, performance, and training)
- strategies to improve communication
- pedagogy/curriculum
- communication apprehension of accounting students
- others

Pedagogy/curriculum related articles and communication apprehension related articles were removed from the list because they were not directly related to the purpose of the paper. This resulted in a list of 53 articles. The core focus of the study is to identify communication skills that are important for accountants based on professional practice and industry needs. Therefore only survey studies that captured such needs from a practitioner¹ perspective were identified for critical review. Eighteen articles published between 1972 and 2012 met this criterion.

The 18 articles reviewed were: Andrews and Koester (1979), Ingram and Frazier (1980), Addams (1981), Andrews and Sigband (1984), Juchau and Galvin (1984), Gingras (1987), Hanson (1987), McLaren (1990), Maupin and May (1993), Zaid, Abraham, and Abraham (1994), Moncada, Nelson, and Smith (1997), Morgan (1997), Neller-moe, Weirich, and Reinstein (1999), Stowers and White (1999), Christensen and Rees (2002), and Gray (2010). In addition, communication skills studies of auditors by Goby and Lewis (1999) and management accountants by Hiemstra, Schmidt, and Madison (1990) are included even though these two studies concentrated on specific accounting sub-career paths. An overview of the 18 studies is provided in Table 1.

ANALYSIS AND COMPARISON OF SURVEYS

In this section the 18 survey-based studies are compared and contrasted across geographical location, survey focus, communication skills examined, and objectives and findings of the study.

Geographical Location

Of the eighteen survey-based studies identified, all but six were U.S. based. The Australian study by Juchau and Galvin (1984) was a replication of the U.S. study conducted by Ingram and Frazier (1980) and therefore communication skills specific for local practices and regulations were not considered. The New Zealand study by McLaren (1990) is also based on Ingram and Frazier (1980). However, the original questionnaire was adapted to suit local New Zealand practices.

¹ In addition to a practitioner view, some of these studies also included academic and student views

Author(s)	Geographic location of Survey	Survey Focus	Respondent	Communication Skills Examined	Study Objectives
Andrews and Koester (1979)	U.S.	Recently graduated accountants (RGAs)	<ul style="list-style-type: none"> • RGAs and practicing accountants (who worked with RGAs) • Accounting educators • Senior accounting seniors students 	Oral and written	Are communication skills important?; Importance; performance; difficulty; time spent on tasks; training needed
Ingram and Frazier (1980)	U.S.	RGAs	<ul style="list-style-type: none"> • Practitioners • Academics 	Oral and written	Importance; performance
Addams (1981)	U.S.	RGAs from Big 8 (mostly from audit)	<ul style="list-style-type: none"> • RGAs from Big 8 (self assessment) 	Written	Importance for promotion and customer relations; training needed from the organisation; difficulty
Andrews and Sigband (1984)	U.S.	RGAs	<ul style="list-style-type: none"> • Managing partners of public accounting firms • Department chairs of business schools 	Oral, written and interpersonal	Difficulty; importance; performance
Juchau and Galvin (1984)	Australia	Staff accountants (junior accountants with less than three years experience)	<ul style="list-style-type: none"> • Chief accountants and corporate accountants (supervisors of staff accountants) • Accounting department chairs 	Communication	Importance; performance
Gingras (1987)	U.S.	CPAs	<ul style="list-style-type: none"> • CPA (self assessment) 	Written	Difficulty; Importance; frequency; training given by organisation and university

Hanson (1987)	U.S.	Accountants in public accounting firms	<ul style="list-style-type: none"> Accountants in public accounting firms 	Oral	Importance of tasks by career stage; frequency
Hiemstra, Schmidt, and Madison (1990)	U.S.	Certified Management Accountants (CMAs)	<ul style="list-style-type: none"> CMAs 	Oral and written	Importance; frequency of tasks at two career stages; training
McLaren(1990)	New Zealand	Accountants	<ul style="list-style-type: none"> Chartered Accountants Academics 	Written and oral	Importance to chartered accountants; performance of entry level accountants
Maupin and May (1993)	U.S.	Accountants	<ul style="list-style-type: none"> Academics (business communication professors) Accounting practitioners 	Written	Compare practitioner needs, topics in business communication textbooks, and communication professor' perceptions
Zaid, Abraham, and Abraham (1994)	Australia	Graduate Accountants (RGAs)	<ul style="list-style-type: none"> Employers hiring accountants Heads of accounting departments Accounting graduates 	Written and Oral	Importance, training by universities
Moncada, Nelson, and Smith (1997)	U.S.	Accountants	<ul style="list-style-type: none"> CPAs 	Written	Frequency of tasks
Morgan (1997)	U.S.	Accounting trainees	<ul style="list-style-type: none"> Accounting practitioners (CPAs and CMAs) Accounting educators 	Written and oral	Importance; performance; training
Goby and Lewis (1999)	Singapore	Auditors	<ul style="list-style-type: none"> Auditors in different career stages 	Written and oral	What skills are important at different career stages
Nellermoe, Weirich, and Reinstein (1999)	U.S.	CPAs	<ul style="list-style-type: none"> CPAs 	Written and oral	Importance and frequency of use, by firm size and career stage

Stowers and White (1999)	U.S.	CPAs	<ul style="list-style-type: none"> ▪ CPAs at different career stages) in public accounting firms 	Communication	Importance and performance by career stage; training by university
Christensen and Rees (2002)	U.S.	RGAs	<ul style="list-style-type: none"> ▪ CMAs and CPAs 	Written and oral	Importance; performance
Gray (2010)	New Zealand	RGAs	<ul style="list-style-type: none"> ▪ Practicing accountants 	Oral	Are communication skills important?, importance; performance

Table 1: Summary of Prior Communication Skills Studies in Accounting

Survey Focus

Within the broad accounting profession there are varying and diverse career paths, including public accounting, business or industry accounting, government accounting, and not-for-profit accounting (AICPA, n.d.). Within public accounting, there are sub-paths such as audit, tax, or management consulting. Then within industry there are sub-paths such as financial accounting and reporting, management accounting, financial analysis, and cash management (AICPA, n.d.). In most of the studies examined the focus was on either accountants in industry or in professional practice, without paying attention to specific career paths or sub-paths. The studies specific to career paths or sub-paths did not examine communication skills specific to the chosen career direction. For example, Goby and Lewis (1999), in their study on the communication skills of auditors did not include aspects such as interviewing skills, which are arguably of specific importance for auditors (Blanthorne, Bhamarnsiri, and Guinn, 2005).

A further important distinction can be made based on the career stage. Given that the responsibilities undertaken by accountants vary widely according to career stage, it is reasonable to expect that the skills needed to be successful will change over the duration of a career. Blanthorne, Bhamarnsiri, and Guinn (2005) studied the communication skills necessary to achieve promotion at different career stages within a public accounting firm. They found that the importance of communication skills increases as accountants ascend the career ladder. Hanson (1987), Stowers and White (1999) and Hiemstra, Schmidt, and Madison (1990) also questioned if the importance of communication skills changes according to the career stage. Results from all three studies suggest that the importance of communication skills varies according to career stage. Nine out of the eighteen studies focused on one career stage – Recently Graduated Accountants (RGAs). However, most surveys did not adapt the communication skills considered according to the career stage of their subjects.

Communication Skills Examined

The surveys can be separated into three broad categories based on the type of communication skills which they report on: oral communication skills; written communication skills; and communication skills more generally (oral and written or oral, written, and interpersonal). Table 1 lists the type of communication skills covered in each survey.

Gray (2010:41) states that in spite of the numerous studies on communication skills "formal studies of communication to this point have tended to the quite general, utilizing the umbrella term *oral communication skills* or even vaguer term *generic skills*." Several surveys display this shortcoming. For example Andrews and Koester (1979) asked respondents to rate *oral communication skills* and *written communication skills* of recent graduates. Addams (1981) used the term *writing ability* and Gingras (1987) used the term *writing skills*. The study by Ingram and Frazier (1980) is one of the earliest that clearly identified specific communication skills — 20 in total. However, most of the later studies took a step back and used generic umbrella terms.

There also appears to be confusion about the meaning of the terms communication tasks (activities), abilities (skills), and elements of effective communication (attributes or qualities of communication). According to the Education Committee of International Federation of Accountants (IFAC) (1998) competency is "the ability to perform the tasks and roles expected of a professional accountant". Based on this definition, accountants should have the appropriate communication skills to perform communication tasks. Examples of oral communication tasks include giving formal oral presentations, conducting small group

meetings, and answering clients' questions. To be able to effectively perform oral communication tasks, accountants should have the requisite skills. Examples of oral communication skills include informal speaking skills, formal presentation skills, and listening skills. Effectiveness of oral communication depends on the elements of oral communication such as articulation, fluency, and conciseness. Similarly, written communication tasks are different from skills, and elements. Most of the studies examined did not distinguish between communication tasks, skills, and elements. All were referred to as generic communication skills and not specifically emphasised in survey questions. As a result, it is difficult to conclude which communication tasks are most frequently undertaken, which skills are most important to complete a certain task, and which elements of communication are needed to effectively complete the task.

Study Objectives and Findings

While all the studies had similar or common objectives, they were diverse in terms of, geographical location, focus, and communication skills considered. As a result, there are noticeable differences in findings, which are discussed further below.

Importance of communication skills

As noted earlier, the importance of communication skills varies according to career stage. Therefore, findings related to RGAs and accountants (from all career stages) are considered separately.

Communication skills important to RGAs

According to four out of the nine RGA studies examined (Juchau and Galvin, 1984; Morgan, 1997; Christen and Reese, 2002; Gray, 2010), listening is one of the most important skills (if not the most important). Juchau and Galvin (1984) also note that lack of listening responsiveness and coherence of verbal presentations are the most frequently listed reasons for dismissing interview candidates. Other oral communication skills considered important include interview (Juchau and Galvin, 1984); conference (Andrews and Sigband, 1984); casual verbal presentation (Zaid, Abram, and Abraham, 1994); and speaking on the phone (Gray, 2010). The majority of the studies used the terms "formal oral communication" and "informal oral communication". However, the distinction between the two is not clear. While there is evidence that informal speaking skills are more important than formal speaking for RGAs, a conclusion cannot be made due to the ambiguity about the formal-informal distinction. In addition, several studies used the term "presentation" without specifying whether the context was formal or informal and therefore these studies were excluded in forming this observation.

Various studies suggest that oral communication skills are more important than written communication skills for RGAs (e.g., Zaid, Abraham, and Abraham, 1994; Christensen and Rees, 2002; Goby and Lewis, 1999). However, written communication skills are also critical to the accountant's role. For example, based on a study of internal auditing systems, Stevens and Stevens (1994) recommended that internal auditing departments review job applicants' writing samples. According to Rader and Wunsch (1980), at least one fourth of an accountant's time is spent writing. The distinction between formal and informal writing is imprecise. For example, it is not clear whether memorandum writing is a formal or informal writing skill. Few studies included memorandum and general correspondence together. Therefore, for the purpose of this paper, memos, letters, general correspondence, working documents were all classified as informal writing. Results of surveys by Juchau and Galvin (1984), Goby and Lewis (1999) and Morgan (1997) indicate that informal

writing skills are more important than formal writing skills. Respondents to Zaid, Abraham, and Abraham's (1994) study on the other hand ranked the importance of formal writing above informal writing. A large number of studies used the term "reports" without specifying a formal or informal report. Such studies were excluded in comparing the importance of formal and informal writing. Further research should be undertaken to better ascertain whether informal writing skills are seen as more important than formal writing skills or how the balance between the two dimensions should be dealt with.

Communications skills important to accountants at all career stages

Nine out of the 18 surveys utilized experienced accountants rather than RGAs as subjects. Of these studies, only three included listening skills as a specific category. All three studies (Hiemstra, Schmidt, and Madison, 1990; McLaren 1990; Stowers and White 1999) identified listening as the most important (or one of the most important) communication skills. Kryder (1997:12), an accounting practitioner, provided anecdotal support to the importance of listening skills: "often a written document is produced in response to an oral request (no more detailed written instructions from teachers!)." The importance of listening skills for accountants should be further explored by including it in the inventory of skills in future studies.

Overall there is not enough evidence to conclude which communication skills, oral or written, are more important for career accountants. Studies by Hanson (1987), McLaren (1990), Hiemstra, Schmidt, and Madison (1990), imply that informal oral communication skills are more important than formal. Similarly, informal writing skills appeared higher on the important skills lists than formal writing skills in two studies (Hiemstra, Schmidt, and Madison, 1990; Maupin and May, 1993). The fact that Gingras (1987) and Moncada, Nelson, and Smith (1997) both found that the writing tasks most commonly undertaken by accountants are general correspondence, internal memoranda, and working papers supports this observation. McLaren (1990) however found formal writing skills to be more important than informal.

Six studies examined tasks instead of skills. A key challenge for accounting educators is to develop transferable skills within students that match or align with the most frequently performed communication tasks. According to Smythe and Nikolai (1996), educators who are engaged in incorporating communication skills into accounting curriculum must "assess the effectiveness of instruction in providing useful, transferable skills for the practicing professional." Being able to complete a task does not constitute a transferable skill. For example, Hanson (1987) identified *using the telephone* as an important oral communication task. However, it would be problematic and arguably a waste of academic teaching resources for an accounting department to train their students in answering the phone. Instead, it would be more practical and realistic to improve skills and elements of communication that are necessary to answer the phone effectively. For example, if a higher education institution can improve students' effective listening skills and elements of speech, for example, clarity and brevity, then its graduates' ability to use the phone as well as answer questions, give oral presentations, and conduct meetings should all improve. Studies that examined communication tasks but made no attempt to identify skills and elements of communication that are critical to accomplish tasks stopped one step short of providing critical information necessary to help improve accounting education. There are potentially two ways to address this deficiency: (1) future researchers should collaborate with communication specialists in designing their survey questionnaires so that transferable skills are identified and included in the inventory. (2) higher education

institutions can engage communication specialists to identify the skills and elements of communication that are needed to effectively complete the tasks identified by researchers and emphasise these elements and skills in communication courses for accounting students. This three-way connection between industry, accounting educators, and communication specialists is especially critical, given the discrepancy in perception that Muapine and May (1993) observed among the three groups.

Effectiveness of communication skills

Every survey that asked "*rate the communication skills of accounting graduates*" received "ineffective" or "insufficient" as the response. In most surveys, writing skills received lower ratings than oral communication skills (Andrews and Koester, 1979; Andrews and Sigband 1984; Juchau and Galvin, 1984, Christensen and Rees, 2002). Due to the diverse findings of prior surveys it is not possible to identify a common pattern or list of areas where skills are weak.

Differences in perceptions

In studies that sought the views of both accounting educators and practitioners the two groups were generally consistent about the importance of specific communication skills. If the practitioners and accounting educators separately identified the three most important communication skills, for most studies, the two lists would contain the same skills. However, the ranking given within the list, and the level of importance placed on them (mean importance score) were different between the two groups (Juchau and Galvin, 1984; Andrews and Sigband, 1984; Zaid, Abraham, Abraham, 1994.) Other differences in views that emerged from the analysis of 18 surveys are listed below:

- Accounting educators placed higher importance on formal communication (both oral and written) while practitioners placed higher importance on non-formal communication (McLaren, 1990; Maupin and May, 1993; Zaid, Abraham and Abraham, 1994, and Morgan, 1997). This divergence was stronger for written communication skills than for oral communication skills.
- For most skills the average rating of academics was higher than practitioners for effectiveness (Andrews and Koester, 1979; Addams, 1981; Juchau and Galvin, 1984; McLaren, 1990)
- Practitioners held universities responsible for the poor communication skills of accountants. Fewer academics than practitioners or students thought universities should be held responsible for the communication skills of accountants (Andrews and Sigband, 1984; Zaid, Abraham, Abraham, 1994)
- Practitioners considered that providing information in a clear, ordered, and effective pattern was more important than increasing mechanical and stylistic attributes of communication (Morgan, 1997; Juchau and Galvin, 1984)
- Recent accounting graduates gave a higher rating to their own communication abilities than their employers, supervisors, or colleagues did.

In a survey undertaken to capture a student perspective, Meixner et al. (2009) found that students majoring in accounting rated oral communication skills more important than written communication skills, which is consistent with a practitioner perspective. A survey conducted of first-year students (Ameen, Jackson, and Malgwi, 2010) identified accounting as a profession that requires little oral communication (compared to a general list of professions). It seems that accounting students may have misconceptions about the role of communication skills in an accounting career.

A study by Schmidt, Green, and Madison (2009) found that accounting department chairs rated writing and technological communication skills above other communication skills. Maupin and May (1993) reported the results of a study that surveyed the views of business communication professors, examined the topics emphasized in business communication textbooks, and the views of accounting practitioners. The topics emphasised in text books and the views of business communication professors were in near perfect alignment. However, the views of practitioners diverged from what was emphasised in textbooks. This finding highlights the need for greater collaboration between accounting faculty, communication specialists (to help design courses) and the accounting profession and practice (to identify critical skills) in order to improve the communication skill levels of accounting graduates.

Comparison of importance and effectiveness

Establishing the need-performance gap is an important first step in improving customer satisfaction. In competence studies, customer need is often measured through the importance rating and the performance is measured through the effectiveness rating. Of the eighteen surveys considered, only a few analyzed the importance-effectiveness gap (i.e., Sigband, 1984; Juchau and Galvin, 1984; McLaren, 1990; and Gray, 2010). All four studies indicate that there is a gap between the importance and effectiveness ratings for almost all communication skills studied. However, it should be cautioned that the importance and the effectiveness comparison of the McLaren (1990) study may not be meaningful as it examined the importance of the skills of chartered accountants and abilities of the entry-level accountants. One encouraging finding is, that in each one of the three studies, the skill found to be the most important in a study also received the highest performance effectiveness score for the same study.

CONCLUSIONS

The importance of communications skills for accountants has been debated for well over half a century ago. There have been several empirical studies as well as institutional reports published on the topic. However, many basic questions remain unanswered or unresolved. One reason for this may be weaknesses in the types of communication skills considered in prior studies. Most studies did not detail the basis used in selecting the skills examined, adopted out-dated skill lists, or did not sufficiently incorporate information already known. For example, in its Position Statement 1, AECC (AECC 1990:5) identified a composite profile of capabilities needed by accounting graduates. Under communication skills it lists: ability to present, discuss, and defend views effectively through formal and informal, written and spoken language; ability to listen effectively; and ability to locate, obtain, organize, report, and use information from human, print, and electronic sources. However, of the six communication studies undertaken in the U.S. after 1990, three did not include listening skills; none included the ability to locate and obtain information; and none mentioned retrieving information from electronic resources.

Another factor may be incomplete literature reviews. Even though each study began with a literature review, either much of the prior communication skills research was excluded or studies that were not directly related to communication skills were included. Instead only general accounting competency studies were considered. As a result communication studies over time have not successfully built a body of knowledge using prior research, have not overcome weaknesses of prior studies, and fail to fill the information gaps from earlier

studies. This paper analysed eighteen prior studies in detail and highlighted their weaknesses and deficiencies. More importantly, the paper exposes information gaps that still exist and seeks to provide direction for future research. Core areas identified where gaps or shortcomings exist include:

- All but five of the studies are U.S. based and therefore geographically narrow in focus. Little is known about the nuances of communication skills required outside of a Western and US-centric context.
- Communication skills required for different accounting career paths and career stages.
- Information on the relative significance of formal versus informal communication skills across oral and written dimensions and the underlying attributes and elements that support these.
- Collaboration between accounting educators, practitioners and in particular communication specialists to identify relevant communication skill needs and implement these in accounting curricular.

Analysis of prior studies suggests that the importance of communication skills changes with career stage. However, we are still unclear as to which communication skills are important at various and differing career stages. If a key objective of communication skills research is to help improve the accounting curriculum, a list of communication skills needed by RGAs is required. Furthermore, communication skills deemed important at other career stages should be isolated and developed by professional accounting bodies and employers through continuous education programs, professional examinations, and on-the-job training.

Considerable work is still to be done on the communication skills of accountants. The last communication competency study related to entry-level accountants was U.S. based and completed in 2002 by Christensen and Reed. This study was conducted within the previous decade and the authors successfully identified critical communication skills. However, the survey questions were based on a business skill inventory developed in 1995 by Warner. This is long before the current accounting and regulatory environment unfolded. The last communication competency study on career accountants in the U.S. was completed in 1999 by Stowers and White. In the Eastern Hemisphere the most recent study was in New Zealand by Gray (2010). However, this was limited to oral communication skills. Only one study has been published based on each of Europe and Asia. Knowledge and information on accountants and communication skills is outdated, limited in geographic scope, and therefore arguably deficient.

Only limited attempts have been made to distinguish between the communication skills deemed necessary for different career paths. Therefore, future researchers who explore the importance of communication skills should consider adapting the communication skills examined to account for the career stage of the accountants involved in the study. If communication skill needs can be better identified for varying career paths, professional accounting bodies could then adapt CPE programs to reflect these needs. Given that most competency studies on accounting were completed in the previous century and new and diverse accounting career paths have emerged since then, it may be useful to identify communication skills critical for different career paths in the current environment.

A key observation from this paper is the relatively high importance placed by practitioners on informal communication skills relative to formal communication skills. Merz (1989), for example, stresses the importance for accountants to have the ability to communicate abstract concepts to a non-accountant audience. Academics, on the other hand, tend to rank formal

communication skills above informal communication skills. This suggests a disconnect. Accordingly current accounting curricula might not be emphasising or prioritising the communication skills considered most critical to practice and industry.

In conclusion, this paper has identified various communication skill knowledge gaps and provides an important foundation for future researchers who are interested in conducting research on the communication skills of accountants. By more precisely identifying practice and industry needs accounting educators will be better able to target specific communication skills and elements through curriculum re-design and innovative pedagogies. With that we hope a more consistent approach might evolve in helping to address the communication needs of accountants.

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