

# Communication Skills and Accounting: Do Perceptions Match Reality?

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A large body of research confirms that accounting professionals and educators believe that communication skills are vital for success in the accounting profession. Over the past few decades, there have been calls for the accounting college curriculum to improve students' communication skills, and many schools have undertaken efforts to address deficient oral or written skills, with varying results. One major issue may be that the profession tends initially to attract students who believe that mathematical or technical skills are most important, including a segment of students who believe that a lack of communication skills will not hinder their progress in the profession.

Surveys of college students in 1998 and again in 2006 were conducted to measure whether accounting majors have a greater fear of oral communication than other business and nonbusiness majors, and whether this situation changed over time. The surveys also measured students' perceptions of the level of communication skills required in 24 professions, including accounting and tax preparation. The results indicate that there is a continuing lack of knowledge among students of the importance of oral and written communication in accounting, but there may be signs that students entering accounting have less apprehension toward communication than in the past.

## Are Oral Communications Skills Really Important?

The importance of oral communication in accounting has been confirmed by both academic researchers and practitioners. In a review of eight studies conducted by business and education organizations—from a 1989 Big Eight white paper to a 2003 report by the International Federation of Accountants' Education Committee—skill

in communicating was listed as an important proficiency for success in accounting in all eight studies (K. N. Palmer, D. E. Ziegenfuss, and R. E. Pinsker, "International Knowledge, Skills, and Abilities of Auditors/Accountants: Evidence from Recent Competency Studies," *Managerial Auditing Journal*, vol. 1, no. 7, 2004).

Another study surveyed recently promoted partners about the skills they found most important in progressing from staff to senior, senior to manager, and manager to partner. Communication skills were rated as either most important or second

most important at the first two promotion levels for both audit and tax, most important in achieving partner in audit, and third most important in achieving partner in tax (Cindy Blanthorne, Sak Bhamornsiri, and Robert E. Guinn, "Are Technical Skills Still Important?" *The CPA Journal*, March 2005). In addition, developments such as the compliance requirements of the Sarbanes-Oxley Act and the move toward International Financial Reporting Standards (IFRS) have increased the need for accountants to communicate the implications of ever more complex issues to the public.

### EXHIBIT 1

#### Sample Questions from the Personal Report of Communication Apprehension

- I am tense and nervous while participating in group discussions.
- I have no fear of giving a speech.
- I like to get involved in group discussions.
- While giving a speech I get so nervous, I forget facts I know.
- Ordinarily I am very calm and relaxed in conversations.

### EXHIBIT 2

#### PRCA Levels over Time, by Major

Major	PRCA Levels, 1998		
	High	Normal	Low
Accounting	37%	50%	13%
Other Business	18%	65%	17%
Nonbusiness	21%	62%	17%
Major	PRCA Levels, 2006		
	High	Normal	Low
Accounting	22%	56%	22%
Other Business	17%	64%	19%
Nonbusiness	18%	67%	15%

## Students' Perceptions

Several studies have investigated student perceptions of the skills needed by accountants. In a 2004 study, researchers examined accounting and nonaccounting majors' impressions of accountants through a survey of 58 different characteristics. The results show that many students perceived accountants as merely number crunchers. Accountants generally were seen as professional but not particularly personable. They were noted as "skilled in math and tax work and attentive to detail, but were not considered particularly admirable, exciting, outgoing, versatile, or strong in leadership capabilities," following the stereotype (Steven C. Hunt, A. Anthony Falgiani, and Robert C. Intriери, "The Nature and Origin

of Students' Perceptions of Accountants," *Journal of Education for Business*, vol. 79, no. 3, January–February 2004).

A recent study explored the skills students believe are necessary for success in different areas of business. Accounting majors ranked math skills significantly more important for success in the accounting field than either oral communication or writing skills. Nevertheless, accounting majors did rate writing and oral communication skills as significantly more important for success in the accounting major than did finance, management, and marketing majors (Wilda F. Meixner, Dennis Bline, Dana R. Lowe, and Hossein Nouri, "An Examination of Business Student Perceptions: The Effect of Math and

Communication Apprehension on Choice of Major," *Advances in Accounting Behavioral Research*, vol. 12, 2009).

## Do Students Fear Oral Communications?

Several recent studies (including the Meixner study) have found that students who choose to major in accounting have higher-than-average levels of oral communication apprehension, and these results are similar across studies of students in the United States, Australia, New Zealand, Ireland, and Spain. The consistent results indicate that students may be majoring in accounting under the mistaken impression that skill with numbers is all-important and the ability to communicate effectively in writing and in person is of less significance.

The authors' study addressed whether student perceptions of the need for oral communications have changed from 1998 to 2006. It also studied whether accounting majors continue to have higher-than-average levels of oral communication apprehension. If accounting majors continue to have higher-than-average oral communication apprehension and believe that accounting does not require excellence in these skills, graduates may not be prepared for the demands of many jobs in the accounting field.

## Survey

A questionnaire was administered to students enrolled in the principles of accounting course at four U.S. universities at two points in time. The four universities included a private university in the Northeast, two public universities in the Southwest, and one public university in the Midwest. The survey was completed during the fall 1998 semester and again in the spring 2006 semester. Students completed 576 usable surveys in 1998 and 322 in 2006.

The survey consisted of three parts. The first part was the personal report of communication apprehension (PRCA) instrument developed by James C. McCroskey in 1984. This survey contains 24 statements related to a person's reactions to communicating in four settings (one-on-one, small group, classroom, and public speaking). Respondents were requested to indicate their level of agreement with the statements on a five-point scale (1 = strongly agree, 5 = strongly disagree). The PRCA survey is known for its high internal reliability and has been administered to over 25,000 participants dur-

EXHIBIT 3

### Student Perceptions of Oral Communication Requirements of Occupations

Occupations	2006		1998	
	Rank	Mean*	Rank	Mean*
Politician	1	6.23	1	6.48
Television newscaster	2	6.13	2	6.42
Public school teacher	3	6.03	3	6.39
Professor	4	5.89	5	6.33
Trial attorney	5	5.78	4	6.37
Psychologist/psychiatrist	6	5.74	7	6.16
Salesperson	7	5.73	6	6.31
Social worker	8	5.66	8	5.97
Industrial negotiator	9	5.64	9	5.94
Physician	10	5.37	11	5.67
Police officer	11	5.36	13	5.37
Nurse	12	5.35	15	5.28
Management trainee	13	5.29	12	5.50
Human resources/personnel	14	5.24	10	5.87
Bank loan officer	15	5.05	17	5.11
Buyer for retail store	16	5.01	14	5.29
FBI agent	16	5.01	16	5.21
Stockbroker	18	4.62	18	5.05
Tax return preparer	19	4.13	21	3.70
Accountant	20	4.01	19	3.85
Systems analyst	21	3.97	20	3.80
Computer programmer	22	3.47	22	3.08
Farmer/rancher	23	3.43	24	2.76
Artist	24	3.05	23	2.81

\* On a scale from 1 = requires almost no oral communication, to 7 = requires a great deal of oral communication

ing the last 25 years. *Exhibit 1* presents some examples of the statements used in the study (“The Communication Apprehension Perspective,” in *Avoiding Communication: Shyness, Reticence and Communication Apprehension*, Sage Publications, 1984).

The second part of the survey was a list of 24 occupations. Respondents were asked to indicate the amount of oral communication they believe each of the occupations requires on a seven-point scale (1 = requires almost no oral communication, 7 = requires a great deal of oral communication). The last section of the survey asked demographic questions. Completion of the survey was voluntary and anonymous.

## Results

Accounting majors represented about 14% of the respondents in both samples, while other business majors decreased from 68% to 57% and nonbusiness majors increased from 18% to 29% over the two periods studied. Both samples had approximately equal numbers of male and female students, with about the same reported grade point average, slightly above 3.0. The percentage of Caucasian students remained stable at about 75%, but both self-reported African-American and Hispanic students doubled, to 11% and 4%, respectively, in 2006.

The PRCA instrument assigns respondents a high, normal, or low score in the four types of oral communication listed and overall. *Exhibit 2* shows the difference in the overall scores for the three categories of majors between 1998 and 2006. In 1998, accounting majors exhibited a significantly different profile ( $p = .007$ ) than other business majors and nonbusiness majors, meaning that more accounting majors exhibited high oral communication anxiety and fewer exhibited low anxiety. In 2006, there was no significant difference among the three majors. While accounting majors had more high scores than others, the margin had narrowed a great deal. Accounting majors also had more scores exhibiting low anxiety than in 1998 and when compared to other majors in 2006.

An analysis of the scores of the three majors by the four types of oral communication—one-on-one, small group, classroom, and public speaking—showed some interesting differences in 1998. Accounting majors showed significantly higher anxiety than business or nonbusiness majors in

one-on-one and small-group settings, but there were no differences between the groups in classroom and public-speaking settings. By 2006, all the significant differences across settings had disappeared.

The second part of the survey asked students to rank 24 professions from one to seven in terms of the oral communication requirements of each profession. The mean scores and ranks for each profession for both years are presented in *Exhibit 3*. Accountants and tax preparers were ranked in the bottom 25% of professions for oral communication requirements in both years, with tax return preparer ranked significantly lower in 2006 than 1998. One positive sign is that the mean scores for both accountant and tax return preparer increased from 1998 to 2006, although their ranks did not. Further analysis showed, however, that accounting majors’ perceptions of the oral communication requirements of accountants actually decreased over this time period.

Students were asked to state the occupation they were most interested in and to rank the oral communication requirements of that occupation. A final analysis compared the individual PRCA scores against the scores of chosen occupations. Results of a one-way analysis of variance indicated that the relationship was significant ( $p < .001$ ), meaning that students with high levels of apprehension choose professions with perceived low requirements for those skills and vice versa.

## Implications

The results illustrate that students continue to regard the accounting profession as one that requires few oral communication skills, despite all the attention that the profession and academia have devoted to demonstrating the importance of these skills. The perceived communication demands for accounting occupations in 2006 were ranked in the lower quartile of the occupational list, showing no improvement over the results of similar studies conducted as long as 30 years ago. The improving mean scores, however, may indicate that there is a slight shift in attitudes about the requirements for accountants. The low rankings for accountants and tax preparers may be a function of the nature of the other occupations ranked higher. Students are probably more famil-

iar with the other occupations from current events, television, and their daily contact with teachers. When students are not familiar with the activities required by a profession, old stereotypes may be guiding their impressions.

Despite the small increase in the overall mean scores for accounting occupations, the ratings for “accountant” by accounting majors are problematic. The expectation gap regarding oral communication skills between potential accountants and practicing accountants remains significant. Still, it is encouraging to find that a smaller percentage of accounting students reported high levels of oral communication apprehension in 2006 than in 1998. In addition, accounting majors’ PRCA scores were not significantly different from other students’ PRCA scores in 2006.

These findings seem to contradict the findings of continued low perceptions of the communications skills of the accounting field by students and their own tendencies to match themselves with fields that reflect their personal scores. One explanation may be that the job market for accountants differed in 1998 and 2006. The scandals of Enron and WorldCom—and the resulting Sarbanes-Oxley Act—heightened the attention focused on accounting careers and increased the demand for accountants. Anecdotally, the authors find an increasing number of accounting majors attracted to the field for its relatively high pay and varied opportunities. Perhaps accounting is inadvertently attracting students with less communication anxiety because of these and other more positive factors. Regardless of these positive trends, it still appears that more needs to be done to enlighten students and the public as to the real demands of the profession and its role in the communication of financial information. □

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