

# Communication Apprehension in Upper Level Accounting Students: An Assessment of Skill Development

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**B**ecause the movement to revise accounting curricula began in earnest in the 1980s, the importance of communication skills has consistently been brought to the forefront. Bloom and Debessay (1984) noted that accountants were "notoriously deficient" in communication skills and expressed the need for strengthening curricula in the areas of written and oral communication. In its first position statement, the Accounting Education Change Commission contended that "to become successful professionals, accounting graduates must possess communication skills, intellectual skills, and interpersonal skills" (AECC, 1990). The joint position statement issued by the Institute of Management Accountants and the Financial Executives Institute (1994) also noted the importance of increased emphasis on communication skills in accounting programs. Campus recruiters consistently emphasize its importance and stress that even technically superior students lacking in interpersonal communication skills will probably never achieve a second interview. The International Association for Management Education (AACSB), in revising its accreditation standards in the early 1990s, included improving communication skills as a required area in business courses.

Numerous articles have examined

**ABSTRACT.** The accounting profession and college accrediting bodies have placed major emphasis on the development of communications skills. Prior research has indicated that accounting students have a higher level of communication apprehension than students in other majors. In this study, accounting majors in two AACSB-accredited business programs were found to have significantly lower overall levels of communication apprehension than their non-accounting-major counterparts. However, further analysis indicated that, though accounting majors' apprehension level was lower in the area of public speaking, their group reticence was significantly higher compared with students not majoring in accounting.

"what needs to be done" and "what is being done" to improve communication skills in the accounting curriculum. The Federation of Schools of Accountancy in 1996 issued an extensive bibliography of communication-related publications. A large majority of those cited focused on improving writing skills, with the remainder directed toward improving oral communications, and to a smaller degree, listening skills. May and May (1989) found that schools had made significant improvements in communication training during the 1980s. However, Cory (1992, p. 21) maintained that "it is likely that individuals choose careers based partly on the stereotypical images of members currently in that

occupation," and that, for accountants, that image all too often includes poor communication skills. Students with certain personality characteristics will likely continue to be attracted to accounting because of that stereotype. Kryder (1997) expressed concern that many new accountants are "surprised and dismayed" by the communication skills required in the workplace.

This desire to avoid communication, or communication apprehension (CA), has been defined as "an individual's level of fear or anxiety associated with either real or anticipated communication with another person or persons" (McCroskey, 1984a, p. 13). McCroskey (p. 16) has shown that communication apprehension is a relatively permanent personality trait, "enduring and not subject to major fluctuation . . . unless there has been some major intervening variable present." Fordham and Gabbin (1996) noted that apprehension about communicating frequently can prevent a person whose skills are satisfactory from engaging in effective communication. This could cause an apprehensive communicator to be perceived as an incompetent communicator. Persons with high communication apprehension also were perceived as being less likely to get along with coworkers, and were less likely to be promoted or to advance in their careers. Fordham and Gabbin

noted that these problems stem from apprehension and not from a lack of skill in communicating. They suggested that an individual must voluntarily display communication skills; otherwise, others will perceive the negative traits regardless of the amount of skill that he or she actually possesses. A student's apprehensiveness can also affect his or her educational experience. Students with high CA are less likely to participate in class discussions, ask for clarification from the instructor, or seek assistance from tutors.

Stanga and Ladd (1990) found that beginning accounting majors had above-average levels of oral communication apprehension compared with other students. The measurement instrument used by Stanga and Ladd, the Personal Report of Communication Apprehension (PRCA), was developed by McCroskey (1984b) and focused on oral communication. It measures public speaking anxiety best. Fordham and Gabbin (1996) conducted a broader study using the PRCA. They noted that the most widely accepted of several versions of the instrument is the 24-item one, which provides six questions for each of four specific communication settings: public speaking, participation in meetings, group discussions, and two-person conversation. The 24-question PRCA has been used extensively and has been validated among numerous majors. Measurement can range from a minimum possible score of 24 (lowest apprehension) to a maximum of 120 (highest apprehension); these scores form a normal distribution, with a mean of 65.6 and a standard deviation of 15.3 (McCroskey, 1984b).

Fordham and Gabbin's results for accounting sophomores were consistent with Stanga and Ladd's. They found that a relatively small number of accounting sophomores were confident communicators, or exhibited very low communication apprehension scores (below 45). According to their findings, accounting is selected as a major by "confident" communicators less frequently than other business disciplines are. Fordham and Gabbin's study also included a sample of accounting majors in the last semester of their senior year. All of the seniors had completed the

oral communication course required by the university, as well as courses specifically incorporating many of the communication skills commonly found in accounting education programs, such as numerous group assignments, class presentations, and oral reports. Additionally, the seniors had completed at least one additional communication course. Based on their findings, Fordham and Gabbin concluded that, though skills training can turn students who are not apprehensive about communicating into more confident communicators, those students with above-average apprehension did not improve. They found no statistical difference between the seniors, the accounting sophomores, and other business majors with CA scores above the national norm. This is consistent with McCroskey's (1977) findings. He reported (p. 90) that "little can be done to cure communication apprehension in the regular classroom. Requiring the student to participate will only aggravate the student's problem. Requiring the students to give formal presentations could have disastrous results." Thus, though most of the changes in course instruction have included increased group participation and oral presentations, such activities likely create more discomfort for the students with high levels of communication apprehension.

### The Current Study

Though the literature has shown that much is being done to elevate the role of communication in accounting curricula, there is a need for an evaluation of whether accounting students are developing better communicative skills. Current AACSB standards require that activities designed to help strengthen oral and written communication skills be integrated throughout the business curriculum. In this study, we surveyed upper-level accounting students to determine whether new curriculum programs and activities are reducing the level of communication apprehension.

### Method

We administered a survey (see appendix) that contained several assessment

instruments and a number of demographic questions to 289 students at two AACSB-accredited midwestern universities. To ensure that the students sampled were well advanced in their major, we used only upper division accounting courses, along with a senior seminar course open to all seniors. Students were told that they were being asked for voluntary participation in a research project on public speaking. All students asked agreed to participate. We then tabulated the survey results and compared them by group through a *t* test, obtaining a significance level of .05.

The instruments used in this study were the Personal Report of Communication Apprehension (McCroskey, 1970), the Shyness Inventory by McCroskey and Richmond (1982a), and the Receiver Apprehension Survey by Wheelless (1975). Finally, a series of demographic questions were asked to ascertain sex, year in school, major, and age.

The form of the PRCA used was developed by McCroskey and Richmond (1982b). This version has two dimensions, public speaking apprehension and group apprehension. We believed that this instrument would better assess the impact that curricular changes have had on the levels of apprehension felt by accounting majors in the area of public performance. The PRCA has a long history of use and validation (Borzi, 1985). McCroskey (1977) investigated over 50 studies that consistently reported reliabilities over .90. The Shyness Inventory (McCroskey & Richmond, 1982a) was designed to assess interpersonal shyness more than public performance anxiety. This instrument again has strong internal reliabilities of over .90. The third instrument, the Receiver Apprehension Survey (Wheelless, 1975), measures the apprehension generated by the requirement of listening to another person. This measure is a good counterpoint to the other two because it attempts to measure reticence in receiving information, not delivering it. Again, strong reliabilities greater than .88 were reported.

### Results

We sent our survey to students at two midwestern universities with AACSB-

accredited business programs. The resulting sample was composed primarily of juniors and seniors, the target sample of the study (see Table 1).

The *t*-score evaluations comparing the means of accounting majors to those of nonmajors on the three instruments revealed several interesting results. In Table 2, we report the *t* scores and the probabilities for the comparison of the two groups. The results for the PRCA were significant, but those for the Receiver Apprehension Survey and the Shyness Inventory were not.

The negative *t* score indicated that the mean for sample 1 (accounting majors) was lower than the mean for sample 2 (other majors). This meant that the accounting majors had lower average levels of communication apprehension than the nonmajors had. This result is

contrary to the findings of previous studies.

The results of the PRCA were further evaluated by gender and factor in an effort to determine the source of this result. The PRCA Combined Score is an overall measure of communication apprehension. This measure can be separated into (a) public speaking reticence and (b) group reticence, which measures the level of discomfort when communicating in a group setting. In Table 3, we report the results of this analysis. When we evaluated the PRCA by gender, we found that the combined PRCA score for male accounting majors was significantly higher than that for male nonaccounting majors. The group reticence measure also resulted in a significantly higher *t* score for the accounting-major males.

The data in Table 3 also show that, whereas female accounting majors had significantly lower combined PRCA and public speaking apprehension scores than the nonaccounting females, their group reticence score was significantly higher.

## Discussion

The results of this study support the recommendations made by the profession and accrediting bodies to increase the levels of public performance in classes. In this study, the level of public speaking anxiety of accounting majors, compared with that of nonaccounting majors, was apparently lower than expected.

Our study also identified some significant differences between the sexes. Male accounting majors still have higher levels of communication apprehension than male nonaccounting majors. Female accounting majors seem to have lower levels of public speaking apprehension than their non-accounting-major counterparts. Previous research supports this trend. Talley (1980) and McCroskey, Simpson, and Richmond (1982) found that males were more shy (in interpersonal and group situations) than females, but that females were more apprehensive than males in public speaking situations (McCroskey & Richmond, 1982b).

The data suggest that though there seems to be less public speaking apprehension anxiety, there are still significant levels of group reticence in accounting majors. Group reticence is communication apprehension that arises from actual or anticipated participation in group or interpersonal situations. The data seem to indicate that, although students may have become more comfortable with public performance, they still have difficulty in group settings, working outside the view of the instructor. These activities are more difficult to evaluate and to support. Incorporating group activities other than final group reports may provide some additional improvement in levels of communication apprehension. This approach would require students to work publicly in groups and would encourage true group activity rather than the more typical

**TABLE 1. Gender and Class Rank by Major of Students Surveyed**

Major	Junior	Senior	Male	Female
Accounting	89	91	83	97
Nonaccounting	13	96	17	92

**TABLE 2. Accounting Majors: *t* Scores and Probabilities for Three Measures of Reticence**

Measure	<i>t</i> score	Probability
Personal Report of Communication Apprehension (PRCA)	-3.7393	.000*
Shyness	-1.3324	.183
Receiver apprehension	1.7692	.073

\*Significant at the .05 level.

**TABLE 3. Accounting Majors: Comparison of *t* Scores for PRCA Factors**

Group	<i>t</i> score	Probability
PRCA combined	-3.7393	.000*
PRCA combined (males)	3.5342	.000*
PRCA combined (females)	-2.888	.004*
Group reticence	3.2263	.001*
Group reticence (males)	2.6881	.008*
Group reticence (females)	2.5643	.011*
Public speaking	-3.3912	.000*
Public speaking (males)	-2.7230	.007*
Public speaking (females)	-2.5593	.05*

\*Significant at the .05 level.

interpersonal effort often encountered in class-related group work.

### Future Research

Evidence in this study indicates that classroom activities have improved public speaking confidence in accounting majors. However, accounting majors still appear to be lacking in interpersonal or group communicative skills. We recommend additional research in three specific areas of studies.

First, research needs to develop a clearer picture of the specific types of communication activities being used in the classroom and the impact that they are having on reducing apprehension. Questions that need consideration include: What are effective communication activities? Are the group presentations truly a unified group presentation, or are they composed of multiple individual presentations?

Second, a more rigorous approach must be taken to assess the impact of communication activities on communication apprehension. A linear study, using a pretest/posttest design of communication apprehension and other dimensions of shyness, would allow investigators to track the actual effect of education on the students. The first test could be administered when the students declare a major, and the same stu-

dents would be retested at the program's completion.

The third area to consider is the effect that changes in student gender ratio may be having on accounting programs and communication. What impact does the increase in the number of women in accounting have on communication in the classroom and in the profession? This is especially interesting given that the profession has been traditionally male dominated.

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### APPENDIX. Survey Instrument

The attached survey includes the following: Personal Report of Communication Apprehension, Shyness Inventory, and Receiver Apprehension Survey.

Please use the following scales to answer the questions below. Mark your answers in the space on the bubble sheet that corresponds to the item number below. Thank you for your time.

- 1 = strongly disagree
- 2 = disagree
- 3 = undecided
- 4 = agree
- 5 = strongly agree

1. While participating in a conversation with a new acquaintance, I feel very nervous.
2. I have no fear of facing an audience.
3. I talk less because I'm shy.
4. I look forward to expressing my opinions at meetings.
5. I am afraid to express myself in a group.
6. I look forward to an opportunity to speak in public.
7. I find the prospect of speaking mildly pleasant.
8. When communicating, my posture feels strained and unnatural.
9. I am tense and nervous while participating in group discussions.

(Appendix continues)

## APPENDIX (Continued)

10. Although I talk fluently with friends, I am at a loss for words on the platform.
11. I have no fear about expressing myself in a group.
12. My hands tremble when I try to handle objects on the platform.
13. I always avoid speaking in public if possible.
14. I feel that I am more fluent when talking to people than most other people are.
15. I am fearful and tense all the while I am speaking before a group of people.
16. My thoughts become confused and jumbled when I speak before an audience.
17. I like to get involved in group discussions.
18. Although I am nervous just before getting up, I soon forget my fears and enjoy the experience.
19. Conversing with people who hold positions of authority causes me to be fearful and tense.
20. I dislike using my body and voice expressively.
21. I feel relaxed and comfortable while speaking.
22. I feel self-conscious when I am called upon to answer a question or give an opinion in class.
23. I face the prospect of making a speech with complete confidence.
24. I'm afraid to speak up in conversations.
25. I would enjoy presenting a speech on a local television show.
26. I feel comfortable when listening to others on the phone.
27. It is often difficult for me to concentrate on what others are saying.
28. When listening to members of the opposite sex, I find it easy to concentrate on what is being said.
29. I have no fear of being a listener as a member of an audience.
30. I feel relaxed when listening to new ideas.
31. I would rather not have to listen to other people at all.
32. I am generally overexcited and rattled when others are speaking to me.
33. My thoughts become confused and jumbled when reading important information.
34. I often have difficulty concentrating on what others are saying.
35. Receiving new information makes me feel restless.
36. Watching television makes me nervous.
37. When on a date, I find myself tense and self-conscious when listening to my date.
38. I enjoy being a good listener.
39. I generally find it easy to concentrate on what is being said.
40. I seek out the opportunity to listen to new ideas.
41. I have difficulty concentrating on instructions others give me.
42. It is hard to listen or concentrate on what other people are saying unless I know them well.
43. I feel tense when listening as a member of a social gathering.
44. Television programs that attempt to change my mind about something make me nervous.

For the next set of items, please use the following scale:

- 1 = almost never true
- 2 = rarely true
- 3 = sometimes true
- 4 = often true
- 5 = almost always true

45. I am a shy person.
46. Other people think I talk a lot.
47. I am a very talkative person.
48. Other people think I am shy.
49. I talk a lot.
50. I tend to be very quiet in class.
51. I don't talk much.
52. I talk more than most people.
53. I am a quiet person.
54. I talk more in a small group (3-6 people) than other people do.
55. Most people talk more than I do.
56. Other people think I am very quiet.
57. I talk more in class than most people do.
58. Most people are more shy than I am.

Please answer the following questions based on the items below.

59. Sex: 1 = Male 2 = Female
60. Age: 1 = 18 or younger 2 = 18-21  
3 = 22-26 4 = 27-30  
5 = 31 or older
61. Major: 1 = Business 2 = Other

(Appendix continues)

**APPENDIX (Continued)**

62. If your major is Business:

- |                        |                               |
|------------------------|-------------------------------|
| 1 = Accounting/Finance | 2 = AIS / Computer Management |
| 3 = Business Education | 4 = Marketing / Management    |
| 5 = Other              |                               |

63. Year in school:

- |                      |               |
|----------------------|---------------|
| 1 = Freshman         | 2 = Sophomore |
| 3 = Junior           | 4 = Senior    |
| 5 = Graduate student |               |

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