

FACULTY PERSPECTIVES OF ACCOUNTING STUDENTS: HOW HAVE THEY CHANGED OVER THE PAST DECADE?

John R. Tanner, University of Southwestern Louisiana

Michael W. Totaro, University of Southwestern Louisiana

Thomas E. Wilson, Jr., University of Southwestern Louisiana

ABSTRACT

Responding to pressure from the business community, accounting curricula have been revised over the past decade to emphasize both written and verbal communication skills. However, the success of attempts to enhance student communication skills is at least partially dependent on the skill level of students as they enter accounting programs. This study examines accounting faculty perceptions of the communications skills possessed by their students and analyzes changes in those perceptions over the past decade.

INTRODUCTION

Recent years have seen dramatic changes in the nature and content of accounting education. Schools have restructured their programs to target development of students' communication skills, both written and oral. The goal of these efforts is to better prepare students for the challenges of the profession.

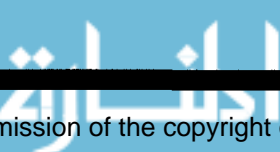
Not all students, however, are likely to benefit equally from these curriculum changes. The success of attempts to enhance a student's written and verbal communication skills, for example, is largely dependent on the current level of that student's skills. Tanner and Carruth (1985) examined the academic preparation of accounting students as perceived by accounting faculty. They reported that faculty had mixed feelings about the verbal and written communication skills of accounting students. They also found that faculty perceptions were affected by demographic factors, such as gender.

The purpose of this study is to examine current faculty perceptions of students' preparation and skills and to analyze how those perceptions have changed since Tanner and Carruth (1985). In particular, this study investigates whether differences in faculty perceptions of student communication skills have increased or decreased since the time of that study. Has a decade of the effort to enhance students' skills helped forge a consensus as to the adequacy of those skills?

The remainder of the paper is divided into three sections. The first section briefly discusses some of the recent changes in accounting courses and curricula. The methodology employed in this study and the results are presented in the second section. The paper closes with a discussion of the implications of the findings.

THE DEMAND FOR CHANGE

Pressure to improve the quality of accounting education has come both from within academia and from the accounting profession. In 1989, the then Big Eight public accounting firms expressed dissatisfaction with the structure and content of accounting education and expressed their desire for an educational process that focus more on developing the problem solving and communication skills needed to succeed in the modern profession of accounting. (Kullberg, et al. 1989). Within academia, the Accounting Education Change Commission (AECC, 1990) also considered the nature of accounting education and stressed the importance of developing communication and interpersonal skills, along with analytical and problem solving abilities.



Colleges and universities have not ignored these concerns. Many schools have made an effort to integrate bring written and oral communication skills into their existing programs (e.g., Albin and Crockett, 1991). Others have completely redesigned their accounting program in line with AECC recommendations (Albrecht et al., 1994). At the individual faculty level, instructors have expanded their use of innovative teaching methods such as cooperative learning (e.g., Ravenscroft et al., 1995; Peek, Winkling, and Peek, 1995) in an attempt to "... foster better verbal and written communication skills. . . ." (Ravenscroft et al., 1995).

METHODOLOGY AND RESULTS

Since the purpose of this research is to provide a current comparison to the findings reported by Tanner and Carruth (1985), the same questionnaire employed in that study was mailed to a randomly selected sample of 1000 accounting faculty. Usable responses were obtained from 278 faculty, for a response rate of 27.8%.

The survey questions dealt with accounting faculty perceptions of the skills and abilities of their majors. Faculty were asked to respond to 18 Likert-type attitudinal statements. A five-point scale (1=Strongly Disagree; 5=Strongly Agree) was employed to measure accounting faculty responses. The questionnaire also requested that the recipients provide information concerning selected demographic variables.

RESULTS

Table 1 provides the responses to the survey questions, along with the results reported by Tanner and Carruth (1985). Responses for both surveys are grouped by respondent gender. In general, the findings indicate that accounting faculty did not think highly of the skills possessed by their

students in 1985 and that those perceptions have not improved greatly since that time. In both studies, respondents tended to agree with statements that students possessed poor writing, verbal, and communication skills. More positively, faculty also agreed with statements that accounting students are good listeners and that accounting students will be able to apply knowledge obtained in the classroom to real world situations.

When the responses from male faculty were compared to those from female faculty some interesting differences emerged. The 1985 results indicated that females were significantly more likely to disagree with the statement that "Entering students in accounting seem to be sufficiently prepared for the rigors of college study," than were male faculty members. However, by the time of the current study, this gender based difference had largely disappeared. Similar patterns were observed for the following statements:

"Students entering accounting generally have good verbal skills"

"Accounting students have poor reasoning ability."

"Accounting students are better communicators than are other business graduates."

"Accounting graduates exhibit good writing skills."

Accounting students are good listeners."

In each case, the significant difference between genders observed in the 1985 results were no longer apparent in the current research. All together, the 1985 study reported significant differences for six of the eighteen questions on the survey instrument. The current study found only one significant difference - for the statement "Participation in student organizations contributes positively to a student's academic

performance during college." The results in Table 1 provide evidence that gender-based perceptions of accounting students have narrowed over the past decade.

Although full results are presented only for male vs. female accounting faculty, other comparisons among the respondents were made. To assess the interaction between perceptions of students and faculty rank, respondents were divided into senior faculty (Associate and Full Professors) and junior faculty (Assistant Professors and Instructors). Responses to the current survey did not differ significantly between the two groups, with two exceptions. Junior faculty were more likely to agree with the statement that "Students entering accounting generally have poor writing skills." Junior faculty were also more likely to agree that "Accounting graduates are better communicators than are other business graduates." Interestingly, the 1985 results indicated that junior faculty were more likely to *disagree* with the latter statement. In fact, the 1985 survey revealed significant differences between the responses of junior and senior faculty for four of the questions in the survey. The other statements were:

"Accounting majors generally have a good knowledge of current events."

"Accounting graduates will be able to apply knowledge obtained in the classroom to real world situations."

"Students entering accounting generally have good verbal skills"

As was the observed with respondent gender, the decline in significant differences between the two surveys provides evidence that differences in perceptions of students based on faculty rank have narrowed over the past decade.

The final variable investigated was whether the respondents taught at a public or private college or university. Differences in

student populations between the two types of schools may well affect faculty attitudes towards students' abilities and skills. The findings parallel those reported for gender and rank. The 1985 survey reported significant differences between public and private school faculty for seven statements:

"Students entering accounting generally have poor writing skills."

"High schools seem to do a poor job of developing verbal skills."

"Students entering accounting generally have good verbal skills"

"Accounting students are good listeners."

"Accounting majors in my classes come to my class prepared."

"My college emphasizes communication skills enough for its business graduates."

"Accounting graduates exhibit good writing skills."

By the time of the current study, however, the number of significant differences between public and private school responses had been reduced to four - the last three statements listed above, as well as the statement that "Accounting graduates will be able to apply knowledge obtained in the classroom to real world situations." Although differences between public and private school faculty remain, they appear to have lessened in degree.

SUMMARY AND IMPLICATIONS

Considerable effort has gone into improving the structure and content of accounting education. A primary goal of these changes has been improving the written and verbal communication skills of accounting students, skills which are increasingly vital for success in the accounting profession.

TABLE 1
Accounting Faculty Perceptions - Male Accounting Faculty vs. Female Accounting Faculty

<u>Statement</u>	1985 Responses		Current Study	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
Students entering accounting generally have poor writing skills.	3.77	3.91	3.57	3.57
High schools seem to do a poor job of developing verbal skills.	3.65	3.78	3.71	3.66
Entering students in accounting seem to be sufficiently prepared for the rigors of college study.	2.89	2.41*	2.69	2.73
Accounting students today are as motivated as when I first entered college.	2.80	3.06	2.75	2.77
Work experience contributes positively to a student's academic performance.	3.87	3.88	4.02	4.01
Accounting majors generally have a good knowledge of current events.	2.72	2.53	2.55	2.70
Accounting graduates will be able to apply knowledge obtained in the classroom to real world situation.	3.83	3.56	3.78	3.60
High schools emphasize math skills enough for students wishing to pursue careers in accounting.	2.90	2.94	2.98	3.02
Students entering accounting generally have good verbal skills.	2.68	2.31*	2.67	2.66
Accounting majors in my classes come to my class prepared.	3.46	3.19	2.97	3.03
Participation in student organizations contributes positively to a student's academic performance in college.	3.69	3.63	3.77	4.05*
Quantitative skills are generally lacking in students who choose accounting as a major in college.	2.88	3.13	2.81	2.68
Accounting majors have poor reasoning ability.	2.34	2.72*	2.55	2.62
Accounting graduates are better communicators than are other business graduates.	3.12	2.72*	3.03	3.10
Universities need to emphasize communication skills in business degree programs even if it means decreasing emphasis in quantitative areas.	3.43	3.63	3.48	3.44
My college emphasizes communication skills enough for its graduates.	2.83	2.69	3.10	3.10
Accounting graduates exhibit good writing skills.	2.46	2.16*	2.81	2.87
Accounting students are good listeners.	3.34	3.06*	3.19	3.24

* Difference significant at $p < .05$.

The results of this study provide insight into the perceptions of accounting faculty regarding the preparation and skills of their students. Tamer and Carruth (1985) investigated this issue over a decade ago and reported that, although accounting professors felt that the writing, verbal, and communication skills of their students were lacking, those perceptions were significantly influenced by demographic variables such as respondent gender, rank, and type of institution. The findings reported in the current study provide evidence that the influence of these demographic variables has lessened over time, particularly with respect to gender. Whether male or female, junior or senior rank, teaching at a public or private school, accounting faculty seem more in agreement as to the skills possessed by students.

Although the decrease in faculty disagreement over the years is noteworthy, the overall results of the current study are still somewhat troubling. Although accounting faculty are more in agreement about their students' abilities, the consensus view appears to be that those abilities are not very great. Respondents tended to agree with statements that students possessed poor writing, verbal, and communication skills. From the perspective of accounting faculty, the curriculum reforms and innovations of the past decade have not produced the desired results.

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