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Personal and interpersonal skills
The process of prescribing definitions in an accounting degree

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Abstract

Purpose – The definition of individual generic skills is problematic, despite the pressure for the development of such skills during accounting degrees coming from government and employers. This study aims to present definitions to allow academics to establish a point of reference when designing accounting curricula to encompass such skills.

Design/methodology/approach – The skill classification of explicit curriculum content is straightforward, and is undertaken by using content analysis to record objectives and/or tasks that are clearly stated in the curriculum documents. The classification of implicit skills was developed by setting, as clearly as possible, internal criteria that are used to determine whether a task embodied a particular behavioural skill.

Findings – The results show that not all 22 personal and interpersonal skills which should be developed during an accounting degree, according to the Australian professional accounting bodies, are in fact developed. The higher order and difficult skills of: think creatively and innovatively; handle conflict; handle challenges; handle change and empathy are not present in either the explicit or implicit curricula.

Originality/value – Concepts and understandings of many of the behavioural skills are abstract and a range of interpretations exists. Although the definition of each skill presented in this study is not as extensive or exhaustive as a lexicographer's compilation, this study is unique in that it offers clearer and more acceptable definitions for accounting educators to use than has previously been available.

Keywords Skills, Interpersonal skills training, Curriculum development, Accounting education

Paper type Research paper

i. Introduction
The general pressures for change in higher education relating to skills development have been identified in Australian government reports such as *Achieving Quality* (HEC, 1992), *Developing Lifelong Learners through Undergraduate Education, Commissioned Report No. 28* (Candy *et al.*, 1994), *Enterprising Nation, Renewing Australia's Managers to Meet the Challenges of the Asia-Pacific Century, Research Report, Volume 1, Industry Taskforce on Leadership and Management Skills* (Karpin, 1995), and *Crossroads: Our Universities Backing Australia's Future* (Nelson, 2003). The reports contain a common theme of the need for lifelong learning and generic skills acquisition by students for Australia's economic, cultural and social development.

One of the many important outcomes referred to in the publication of the HEC (1992, p. 12) report *Achieving Quality*, is for the student, where "education is a 'rounding out,' where the 'whole person' is educated yielding a graduate with certain skills, attributes and values – the 'civilised person'". The intent here is that higher education will assist the development of students into graduates who are able to continue learning and adapt to many changes in the future.

The premise (HEC, 1992) is that generic skills, attributes and values will be introduced through curricula. These skills include qualities such as "critical thinking, intellectual curiosity, problem-solving, logical and independent thought, effective communication and related skills in identifying, accessing and managing information; personal attributes such as intellectual rigour, creativity and imagination; and values such as ethical practice, integrity and tolerance" (HEC, 1992, p. 22).

One criticism of the HEC report on *Achieving Quality* is the lack of definition and clarity given to the terms "generic skills, attributes and values". Clanchy and Ballard (1995) believe problems exist in implementation because definitions of what constitutes generic skills, attributes and values are neglected. They contend the "fogginess" of definitions in the HEC report can affect successful reviews or audits of quality in undergraduate university education. To overcome this problem definitional work needs to be carried out first before a university can undertake assessment of skills. Clanchy and Ballard (1995, p. 157) contend that there is very little evidence of definitional work happening at present. In fact the authors suggest "it would be useful if there were some measure of agreement about what they are". One of the outcomes of this research study is the specification and development of definitions of a range of personal and interpersonal skills that are highly valued by the accounting professional bodies.

A report conducted for DETYA titled *Employer Satisfaction with Graduate Skills* conducted by AC Nielsen Research Services has continued the rhetoric that universities ought to be providing new graduates entering the labour market with a whole range of personal attributes (AC Nielsen, 2000). When the report was released, Dr David Kemp, then Minister for Education, Training and Youth Affairs said that "the survey would help universities and TAFE institutions improve their courses" (Koutsoukis, 2000, p. 11). The government continues to monitor skills and attributes of new graduates, suggesting that it is the higher education sector's responsibility to contribute to the economic welfare of the nation. It is evident the quality of graduates' skills are important to industry, commerce and society.

This paper reports on 22 personal and interpersonal skills that are highly valued by the accounting profession (adapted from CPA Australia/ICAA, 2005; Birkett, 1993). This has been achieved by presenting an operational analytic framework that can be used to appraise and review personal and interpersonal skills development offerings in accounting undergraduate higher education courses in Australia. Furthermore, there is efficacy in establishing clarity and understanding of skills in curriculum planning documents for accounting educators to use. Most lecturers lack the time to properly develop definitions of individual generic skills despite pressure for the development of generic skills coming from government and employers (Medlin *et al.*, 2003). The definitions presented in this study allow academics to establish a point of reference when designing accounting curricula. In general, all Australian universities whose

accounting degrees are accredited can benefit from the definitions provided for implicit personal and interpersonal skills.

ii. Pressures for change

Accounting education reforms can be traced back to the government's higher education Green Paper, *Higher Education: A Policy Discussion Paper*, in December 1987 and its White Paper, *Higher Education: A Policy Statement,* in July 1988 which had implications for the accounting discipline[1]. After an intensive lobbying campaign by CPA Australia and the Institute of Chartered Accountants in Australia (ICAA), the *Report of the Review of the Accounting Discipline in Higher Education* (Mathews, 1990) was commissioned for the discipline, in light of the government's recommendations. Among the many criticisms directed towards accounting education, a number were related to:

- the tight accreditation requirements of the two professional associations;
- the lack of opportunity for students to obtain a broad based education;
- new graduates were perceived to lack the requisite written and oral communication skills by employers; and
- students needed to gain the skills and knowledge required of them to function and participate as effective citizens in the workplace and society (Mathews, 1990).

The Australian professional accounting bodies recognised that their members must be able to cope with the changing marketplace and therefore the profession needed to review (amongst others) skills and competencies for entry to the profession (Kestigan, 1992).

In 1989, a task force was set up to gather information on issues relevant to accounting education in the future. Eight Delphi Studies were conducted to compile a report for the task force. Profiles of trainee, graduate and professional accountants were developed and issues were raised as to future skills and educational requirements of professional accountants (Birkett, 1989). In pursuing the development of competency standards for accountants, CPA Australia, ICAA, and the New Zealand Society of Accountants (NZSA) appointed Professor W.P. Birkett of the University of New South Wales (UNSW) to oversee the project (Birkett, 1993). The impetus for development of competency standards in the accounting profession had come from several directions including the Mathews Report (Mathews, 1990), the Trade Practices Commission (TPC), the National Office of Overseas Skills Recognition (NOOSR), and the development of closer economic relationship policy between Australia and New Zealand (Birkett, 1992) and the professional associations of overseas accountants (AECC, 1990, 1992).

The professional associations explicitly refer to the competency standards developed by Birkett in the *Accreditation Guidelines for Universities* (CPA Australia/ICAA, 2005) and expect that the acquisition of generic skills have been incorporated in the design of curricula for individual attributes. Individual attributes are represented by a skills taxonomy in the competency standards which was developed along available taxonomies of learning.

The skills taxonomy was classified into cognitive skills and behavioural skills. The skills taxonomy was heavily influenced by Bloom *et al.* (1973), whose own classification was divided into cognitive and affective skills, and the educational works of Kempner (1978), Gagne (1965), Piaget (1970), Kohlberg (1984), Mintzberg (1973) and Evered (1981). The cognitive and behavioural skills were further classified into subcategories of technical, analytic and appreciative skills for the cognitive skills and sub categories of personal, interpersonal and organisational for behavioural skills (Birkett, 1993). Birkett (1993) believes that the competency standards provide discourse among many stakeholders and that such standards provide a map between accounting education and accounting work.

The two major professional accounting bodies in Australia jointly developed the *Guidelines for Joint Administration of Accreditation of Tertiary Courses by the Professional Accounting Bodies* (ASCPA/ICAA, 1996) subsequent to the publication of the Competency Based Standards. The philosophy behind the guidelines was to provide direction to tertiary institutions of what the Australian accounting profession required of graduates. This is manifestly different to previous determinations from the professional associations where stringent and prescriptive directives were specified as to the types of subjects students could take in accounting degrees for professional membership.

The *Guidelines* are "guidelines", and curriculum developers of accounting programs are required to adhere to the objectives of the joint accreditation process and provide particulars of the approaches and procedures taken to meet those objectives (ASCPA/ICAA, 1996). Quality control by the professional associations of accredited courses is through an assessment process that includes initial accreditation of courses, annual review visits until full accreditation is achieved, and five-yearly review visits for accredited courses. Review visits are supported by annual questionnaires that require a data collection process of documenting policies and procedures about actual performance of accounting programs. The data collection process is one of inputs, processes and outcomes. One of the many questions in the outcomes section of the 1996 *Guidelines* asks "How have students been prepared for active, lifelong learning?" (ASCPA/ICAA, 1996, p. 14 but see also CPA Australia/ICAA, 2005, p. 9). The core curriculum objectives, assessment, teaching approaches of the course, and how the development of generic skills is operationalised and implemented, assist in answering such a question.

Accounting graduates must cover accounting and business related areas in the curriculum in order to satisfy educational requirements of the professional accounting bodies (CPA Australia/ICAA, 2005)[2]. While the professional accounting bodies do not prescribe subjects for each of the accounting and business related areas, they do approve courses for the requirements of admission to professional membership. It is the responsibility of the Faculty and School of the university overseeing the teaching for the Accounting degree to gain approval from the professional bodies for the mix of appropriate subjects. Once the professional bodies have given the university this approval, it is valid for a period of five years.

iii. Personal and interpersonal skills
The importance of personal and interpersonal skills development for accounting graduates has been acknowledged by both CPA Australia and ICAA. For

undergraduate courses, the accounting professional bodies expect a balanced curriculum, which include students acquiring certain appropriate "generic" skills. Following previous studies (Candy *et al.*, 1994; Birkett, 1993), generic skills areas are categorised into "cognitive" and "behavioural" skills. Synthesising the descriptions of behavioural skills outlined by the professional accounting bodies and the competency based standards framework for professional accountants (CPA Australia/ICAA, 2005; Birkett, 1993), this paper uses two categories to aid the analysis. The categories of "personal skills" and "interpersonal skills" are used to differentiate the various ways in which behavioural skills are introduced into the curriculum. Studying these two types of behavioural skills within the curriculum gives an insight into whether the curriculum facilitates this type of generic skills development. A total of 22 skills are identified, comprising 12 personal and ten interpersonal skills, which are listed in Table I.

iv. Curriculum investigation

The question "To what extent do core curriculum units of the Bachelor of Business Accounting degree facilitate the development of personal and interpersonal skills?" is posed. To answer it, this research examines the documented curriculum in one Australian university, as the curriculum is the explicit vehicle for skills development. The archival method is used where various types of documents are collected including student manuals, student guides, mid-semester tests, assignments, and end-of-semester examination papers. Content analysis is then used to examine the espoused and actual curriculum. One of the many advantages of content analysis is that it can provide an objective and systematic framework for reporting information.

In applying content analysis to this study, choices are made about what documents to analyse and how to analyse them. It was decided that all curriculum documents, including subject outlines, subject guides, subject assignments, examinations, tests and other forms of assessment, be collected. The information in the documents that is observed relates to the taxonomy and definition of personal and interpersonal skills. The taxonomy is adapted from previous curriculum studies (Candy *et al.*, 1994; Birkett,

Personal skills	Interpersonal skills
To think and behave ethically	To listen effectively
To be flexible in new/different situations	To present, discuss and defend views
To act strategically	To transfer and receive knowledge
To think and act independently	To negotiate with people from different backgrounds and value systems
To be focused on outcomes	To understand group dynamics
To tolerate ambiguity	To collaborate with colleagues
To think creatively and innovatively	To communicate in the written format
To handle oneself in situations of challenge	To be empathetic
To handle oneself in situations of stress	To communicate orally
To handle oneself in situations of conflict	To be motivated
To handle oneself in situations of time pressure	
To handle oneself in situations of change	

Sources: Adapted from CPA Australia/ICAA (2005) and Birkett (1993)

Table I.
Personal and
interpersonal skills

1993) and professional accounting body guidelines (ASCPA/ICAA, 1996; CPA Australia/ICAA, 2005). However, definitions of each category within the taxonomy are not specified by those previous authors, therefore there was no specific meaning given to terms under the personal and interpersonal skill categories. Definitions are formulated in this research paper to make the content analysis task as streamlined as possible. Once the definitions are made clear, a coding system is created using a systematic approach for both explicit and implicit content in the documents.

v. Explicit and implicit content

Dane (1990) describes content analysis as a method of archival research that recognises two different levels of content, namely manifest (explicit) content and latent (implicit) content. Explicit content is relatively simple to code either in terms of words or letters in written material according to Dane (1990). It is considered reliable, as few people would disagree about the presence or absence of a word.

However, implicit content is inferred, with an underlying or hidden meaning in the written material, and therefore less reliable than that of explicit content (Dane, 1990). Consequently, the implicit nature of content analysis is therefore problematic in this research study, necessitating value judgements about activities that could have been identified with personal and interpersonal skills development. This has been extensively addressed using the "interjudge/interobserver" method (Tashakkori and Teddlie, 1998).

In this research, the degree is analysed by selecting text in the documents that is relevant to personal and interpersonal skills development for 17 subjects identified that match the educational requirements for CPA Australia and ICAA accounting and business related areas. The aim of the analysis is to record words, terms and tasks that are present in the documentation of each subject, which indicates that part of the outcome is to develop personal and interpersonal skills.

The analysis is undertaken by manually searching for relevant text – explicit content – and highlighting it in each document, and arranging the highlighted text into matrices in the categories outlined in Table I for each of the 17 subjects. However, it soon became clear during this analysis that, in many subjects, there is an implicit rather than explicit reference to expected behavioural outcomes. This means that the content analysis is not a simple transposition exercise, but requires a more sophisticated development of the selection criteria.

The concepts and understandings involved in the area of behavioural skills are, in many cases, more abstract and complex than in the area of cognitive skills. Such skills as "empathy" or "to be able to tolerate ambiguity" admit to a range of interpretations, and their precise meanings in a given context are unlikely to be successfully communicated with a single word or simple sentence. Consequently, during the content analysis process, it was found that both the explicit or "manifest" and the implicit or "latent" (Dane, 1990) selection criteria had to be clarified to develop a complete understanding of the documents. Here, the term "explicit content" refers to actual words and terms used in the document, information that could be thought of as the "surface" meaning of the text. The complementary term "implicit content" refers to inferences related to the criteria that must be drawn from the context and extended writing in the document. This might be considered to be the "underlying" or extended meaning of the text (Dane, 1990; Tashakkori and Teddlie, 1998). The decisions made

about which text to be included in the data collection under each of the two headings of explicit content and implicit content are quite different. Because the validity and genuineness of the content analysis is directly related to this decision-making process, the data collection methods used are presented in some detail.

vi. Explicit or manifest content

At the level of explicit content, the investigation is focused on finding simple words, terms and tasks that relate to the development of the 22 personal and interpersonal categories listed in Table I. When a term or word is located in the documents for a particular skill category, it is recorded on a checklist. Table II records the appearance of personal and interpersonal skills categories in the 17 subjects of the Bachelor of Business Accounting degree.

The data recorded in Table II reveal, through the content analysis process, a lack of published aims, objectives and tasks in some specific skills. The personal skill categories of "think creatively", "handle challenge", "handle stress", "handle conflict" and "handle change" and the interpersonal skills categories of "listen effectively", "transfer and receive knowledge" and "be empathetic" are blank. This analysis also reveals that personal skill categories of "flexible in new/different situations", "act strategically", "think and act independently", "focused on outcomes", "tolerate ambiguity" and "handle time pressure" and the interpersonal skill categories of "negotiate with people from different backgrounds" and "be motivated" are mentioned once. However, the personal skill category of "think and behave ethically" and the interpersonal skill areas of "present, discuss and defend views", "understand group dynamics", "collaborate with colleagues", "communicate in written format" and "communicate orally" are stated in at least two subjects and in most cases, in five subjects.

A review of the assessment for each subject reveals between 0 per cent-25 per cent weighting is assigned to individual oral presentations in tutorials, participation in group assignments, participation in group presentations, and "active" participation in tutorials. The balance of the assessment indicates that lecturers place greater emphasis in each program of study teaching students context specific outcomes, which are assessed through traditional approaches such as written assignments, tests and examinations.

vii. Implicit or latent content

Embedded within the documents relating to the requirements of aims and objectives of the subjects of the Bachelor of Business Accounting degree are a number of significant latent (Dane, 1990) references to personal and interpersonal skills. This implicit "skills development regime" is where the learning experience occurs whilst undertaking a particular task for which there is no explicit statement of the objectives of the task. For example, where a tutorial task states that "students [are] to work in groups and present and discuss a piece of assessment to the class", there is no specific mention of what personal and/or interpersonal skill or skills are to be developed. We suggest that the simple interpretation of a task such as a group presentation may overlook many important "embedded skills" which are relevant to this study. The undertaking of such a task implies that students are, most probably, expected to develop skills which will enable them to: collaborate with colleagues, understand group dynamics, handle

Personal skills	Subject	Interpersonal skills	Subject
Think and behave ethically	Management Accounting Accounting for Decision Making Computer Applications Auditing	Listen effectively	Nil
Flexible in new/different situations	Management Accounting	Present, discuss and defend views	Advanced Management Accounting Corporate Accounting Management Accounting Advanced Financial Accounting Auditing Computer Applications Microeconomic Principles
Act strategically	Management Accounting	Transfer and receive knowledge	Nil
Think and act independently	Management Accounting	Negotiate with people from different backgrounds	Management Accounting
Focused on outcomes	Management Accounting	Understand group dynamics	Corporate Accounting Management Accounting Auditing Business Law Management and Organisational Behaviour
Tolerate ambiguity	Management Accounting	Collaborate with colleagues	Corporate Accounting Management Accounting Management and Organisational Behaviour
Think creatively	Nil	Communicate in written format	Advanced Management Accounting Management Accounting Accounting Information Systems Advanced Financial Accounting Accounting for Decision Making Corporate Finance Auditing Business Statistics Business Law
Handle challenge	Nil	Be empathetic	Nil
Handle stress	Nil	Communicate orally	Advanced Management Accounting Management Accounting Accounting Information Systems Advanced Financial Accounting Accounting for Decision Making Corporate Finance Auditing Business Statistics Business Law
Handle conflict	Nil	Be motivated	Management Accounting
Handle time pressure	Business Law		
Handle change	Nil		

Table II.
Subjects identified with explicit content

oneself in situations of time pressure, handle oneself in situations of change, be flexible and think and act independently, present, discuss and defend views, transfer and receive knowledge and be able to communicate both orally and in the written format. Whilst this listing is not exhaustive, it is an indication of the complex underlying meaning of what may appear, on the surface, of a simple learning task.

In contrast to the relatively straightforward identification of explicit expressions of behavioural skills development, the decision processes involved in determining implicit learning tasks are much more problematic. As the term "implicit" suggests, it is necessary to make a value judgement about whether the manner in which the tasks are completed meant that those activities could have been identified with personal or interpersonal skills development.

This part of the analysis is first approached by setting, as clearly as possible, internal criteria that are used to determine whether a task embodied a particular behavioural skill. An inherent difficulty in establishing criteria is, as indicated previously, the paucity of clear definitions regarding personal and interpersonal skills in the literature. Tables III and IV detail the plain language statements of personal and interpersonal skills, and give examples of tasks, which are referred to in the documents which have been judged to develop the particular skill. To locate the plain language statements, descriptions are adapted from the educational and psychological literature (see Tables III and IV for sources).

viii. The process of defining skills

A review of the accounting education literature (Novin and Pearson, 1989; Deppe *et al.*, 1991; Agyemang and Unerman, 1998; Usoff and Feldmann, 1998; Lee and Blaszczynski, 1999; Tanyel *et al.*, 1999; Collins, 2000; Hassall *et al.*, 2000; Foster and Bolt-Lee, 2002; Gammie *et al.*, 2002; Jones and Sin, 2002; Tempone and Martin, 2003) indicates that, although there are varying terms used to represent personal and interpersonal skills, none of these studies has given clear definitions. Because of the value judgements involved and the lack of definitions in the accounting education literature of personal and interpersonal skills, an attempt to establish the validity of the definitions commenced. The process was undertaken by inviting lecturers to comment, as advisers, upon the criteria. The procedure adopted for this type of reliability measurement is an "interjudge or interobserver" method (Tashakkori and Teddlie, 1998) whereby observations or ratings of two or more advisers are consistent with each other.

Because this is a qualitative "value judgement" area, it relies on agreement of two or more advisers observing the same phenomena in the same setting. Ten lecturing staff were selected from all staff involved in presenting material to the Bachelor of Business Accounting degree students and asked to assist in this evaluation. Each independent adviser was presented with a copy of Tables III and IV with the definitions. The advisers were asked to read the 12 personal and ten interpersonal skills that are provided, with the 22 definitions which implicitly describe these skills, and examples of tasks which are extracted from course documents.

The advisers, who carried out the matching process independently, agreed with the definitions and grouping that were assembled as the selection criteria. To further add to the claim of validity of this analysis, after having reviewed all of the available

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	Personal skill	Implicit in the tasks that involve:	Examples of tasks that involve:
1	Think and behave ethically	"… diplomacy, courtesy, honesty, professionalism …" (Domeyer, 2000, p. 34) "… principles of right and wrong conduct – the moral, rather than legal duty we have to others – the moral code or standard of business …" (Hope, 1999, p. 45)	Case studies with ethical dilemma
2	Flexible in new and different situations	"… creative abilities can be defined as the means the individual has for expressing creativity … [its] distinctive aspect is divergent thinking, which is characterised by flexibility, originality and fluency. Flexibility can be illustrated [for example] by the divergent responses made to [a target word] …" (de Cecco, 1968, p. 455) "… tolerance … willingness to negotiate and compromise …" (Candy et al., 1994, p. 295) "… the ability to use many different procedures, concepts or strategies in solving problems …"(Maltby et al., 1995, p. 646)	Adapt to various situations in tutorials, lectures, group work
3	Act strategically	"… means by which one plans to achieve objectives and goals …" (Langfield-Smith et al., 1995, p. 6)	Assignments related to new product or new venture development
4	Think and act independently	"… ability to plan ahead and be prudent in risk taking …" (Candy et al., 1994, p. 295) "… students control the allocation of their time and the pace at which they work. They also decide what learning facilities they will use … and are encouraged to examine problems relevant to their own experiences and interest …" (Senior, 1980)	Set off to do research on own, expected to do work outside of class times
5	Focused on outcomes	"… the students are convinced that what they are being asked to do is meaningful for them …" (Flood-Page, 1986, p. 57) "… they develop their awareness of such things as their own values, interests, needs and attitudes to learning and criticism …" (Potts, 1986, p. 68)	Complete assigned work
6	Tolerate ambiguity	"… learn to cope with uncertainty [of ambiguous messages] …" (Klein, 1956)	Assignments with ambiguous data which must be completed with no further clarification from academic staff
7	Think creatively	"… the ability to see things in an original way… and to fit some worthwhile purpose …" (Manis, 1966, p. 105) "… a capacity for developing insights, sensitivities and appreciations in a circumscribed content area …" (de Cecco, 1968, p. 454) "… the process or ability which results in the formation or production of new ideas, approaches or products which have some … merit …" (Maltby et al., 1995, p. 643)	To present work and/or group presentations in own format

(continued)

Table III.
Criteria identifying implicit development of personal skills

	Personal skill	Implicit in the tasks that involve:	Examples of tasks that involve:
8	Handle challenge	"… students are encouraged to challenge assumptions. No belief should be sacrosanct … students [encouraged to] recognise the assumptions that are commonly made …" (Bligh, 1986, p. 77)	Assignments asking for critical analysis of "contemporary wisdom"
9	Handle stress	"… tension or pressure possibly resulting from a situation where we may feel anxious, pushed for time, fearful or just plain bored or uncomfortable …" (Hope, 1999, p. 53) "… negative emotional reactions (such as anxiety, fear, panic, or depressed … occur) …" (Weybrew, 1992, p. 13) "… feeling of overwhelmed and worried … reaching the limits of ability to cope …" (Weybrew, 1992, p.72)	Completing several exam papers or other assessment tasks in a short period
10	Handle conflict	"… any adjustive demand that includes a state of tension or threat and that requires change or adaptation if an individual is to meet his/her needs …" (Morris, 1990, p. 72) "… an interactive process manifested in incompatibility, disagreement, or dissonance within or between social entities (i.e. individual, group, organisation etc) …" (Rahim, 1992, p. 16)	Work in groups
11	Handle time pressure	"… difficulty in achieving set tasks within a given timeframe …" (Hope, 1994, p. 72) "… fixed, limited resource which is available to us all in equal amounts each day, and which must be spent as given …" (Hope, 1994, p.5)	Complete assigned assessment by due date
12	Handle change	"… tolerance of new ideas or practices … willingness to accept change… versatility and resourcefulness in coping with problems and crises. Capacity to learn from experience, willingness to negotiate and compromise; keeping options open …" (Candy et al., 1994, p. 295) "… process of accepting another idea or practice through identification with respected individuals, or through internalising the new concept by trying, adopting, or using the new attitude, belief or technique …" (Fulmer, 1983, p. 575)	Work in groups to present and discuss a piece of assessment in class

Table III.

Table IV.
Criteria identifying
implicit development of
interpersonal skills

	Interpersonal skill	Implicit in the tasks that involve:	Examples of tasks that involve
1	Listen effectively	"… sensing, interpreting, evaluating and responding …" (Steil et al., 1983, p. 11) "… want to listen … empathetic listening, listening with intent to understand …" (Thompson et al., 1999, p. 131) "… not only hear what someone says, but that you interpret what is really being said, both in the verbal and non-verbal messages …" (Hope, 1999, p. 38)	Participation in lectures tutorials, workshops
2	Present, discuss and defend views	"… to report back to the class on findings and conclusions [of discussion so that] every student has the opportunity to think about subject and express themselves in its language …" (Bligh, 1986, pp. 20-21)	Written and/or oral presentations and/or assignments
3	Transfer and receive knowledge	"… process whereby previous learning in one situation influences subsequent behaviour in a more or less different situation …" (Maltby et al., 1995, p. 655)	Written and/or oral presentations and/or assignments
4	Negotiate with people from different backgrounds	"… discussion with others to bring about a desired result which meets the needs of both parties …" (Hope, 1999, p. 35)	Working in group situations
5	Understand group dynamics	"… two or more interdependent and interacting persons, sharing a common purpose who perceive themselves as having an unique relationship link between members, as distinguished from interactions with non members… two or more individuals who are interdependent, interact with each other over time, share a common goal or purpose, and perceive themselves as being a group … vary in size, interact with each other, share unique actions and experiences that give rise to boundaries that may be physical, psychological, social, or some combination of these boundary elements …" (Lawson and Shen, 1998, p. 100) "… cohesiveness and familiarity, composition and context …" (Lawson and Shen, 1998, p. 101)	Working in group situations
6	Collaborate with colleagues	"… ways people can share and 'connect' with one another … of sharing trust and participation …" (Smyth, 1989, p. 152)	Working in group situations
7	Communicate in written format	"… ability to comprehend through reading and listening and to … write clearly and correctly… and presentation of ideas in writing …" (Candy et al., 1994, p. 293)	Writing essays and/or assignments

(continued)

	Interpersonal skill	Implicit in the tasks that involve:	Examples of tasks that involve
8	Be empathetic	"… affective process in which a person is able to share an emotional response with another as well as the ability to discriminate the other's perspective and role …" (Feshback, 1975, p. 145) "… an affective response more appropriate to someone else's situation than to one's own …" (Hoffman, 1984) "… an emotional responses that stems from another's emotional state or condition and is congruent with the others emotional state or situation …" (Eisenberg and Strayer, 1990, p. 5) "… basic understanding of what the client is feeling and of the experiences and behaviours underlying these feelings …" (Gladding, 1998, p. 194) "… the ability to put oneself in the psychological place ('shoes') of another person or group …" (Maltby et al., 1995, p. 645)	Case studies analysing personal dilemmas in relation to business problems
9	Communicate orally	"… sending of messages from one party to be received by another … can be verbal or non-verbal …" (Hope, 1999, p. 3) "… ability to comprehend through reading and listening and to speak … clearly and correctly… and presentation of ideas … in discussion …" (Candy et al., 1994, p. 293)	Tutorial presentations, speaking to classmates, tutors, lecturers
10	Be motivated	"… whereas it may be necessary to describe motivation in terms of four distinct sub-scales (achievement, intrinsic, extrinsic and social) …" (Entwistle and Ramsden, 1983, p. 51) "… most usefully in curriculum design energy and vigour the student invests in any performance … it does not explain activity but explains the levels of degree of a [person's] activity …" (Entwistle and Ramsden, 1983, p. 133) "… forces within or outside the individual or group that initiate, direct, and sustain action toward a goal or set of goals…" (Lawson and Shen, 1998, p. 117) "… the hypothetical internal process which engages and directs behaviour …" (Maltby et al., 1995, p. 649) "… those inner states and processes that prompt, direct and sustain activity …" (Vander and Pace, 1984, p. 363) "…enthusiastic … keep yourself inspired enough to convey to others …" (Hope, 1999, p. 67)	Working in group situations

Table IV.

documents using established criteria, an invitation was extended to one of the advisers to audit the results to ensure that no error or bias had occurred during the process.

The results of the content analysis regarding the implicit content of subjects in the Bachelor of Business Accounting degree are recorded in Table V, which reveals that there are nine skills that are not implicit in the curriculum. Five of these are also not explicitly present in the curriculum.

ix. Comments on explicit and implicit content

As indicated earlier, the identification of explicit skills required in subjects of the Bachelor of Business Accounting degree was clear and unambiguous, and the curriculum indicates that lecturers had made specific decisions about the inclusion of those skills in particular subjects. The lecturers who made the decisions may be the current lecturing team, or past lecturers whose curriculum is being used by another lecturer(s). Curriculum design is a continuing and collaborative process.

It is also found that the skills of "listen effectively", "present, discuss and defend views", "transfer and receive knowledge", "written communication", and "communicate orally", are implicit in all of the prescribed subjects. All subjects have a lecture and/or tutorial and/or workshop, where students need to listen to a presenter (whether it is effective listening could be debated), engage in some form of communication such as discussion of tutorial material/lecture material, completion of tutorial tasks, assignments and examinations, communicating in either written format or oral format through the tutorial tasks students had to complete as well as assignments and examinations. Thus some form of communication, and

Personal skills	Subject	Interpersonal skills	Subject
Think and behave ethically	Nil	Listen effectively	All prescribed subjects
Flexible in new/different situations	All prescribed subjects	Present, discuss and defend views	All prescribed subjects
Act strategically	Nil	Transfer and receive knowledge	All prescribed subjects
Think and act independently	All prescribed subjects	Negotiate with people from different backgrounds	All prescribed subjects
Focused on outcomes	All prescribed subjects	Understand group dynamics	Accounting for Decision Making Business Statistics
Tolerate ambiguity	Nil	Collaborate with colleagues	Accounting for Decision Making Business Statistics
Think creatively	Nil	Written communication	All prescribed subjects
Handle challenge	Nil	Be empathetic	Nil
Handle stress	All prescribed subjects	Communicate orally	All prescribed subjects
Handle conflict	Nil	Be motivated	Nil
Handle time pressure	All prescribed subjects		
Handle change	Nil		

Table V.
Subjects identified with implicit content using the criteria listed in Tables III and IV

transfer/receipt of knowledge would have been done through the tutorial tasks, examinations and/or assignment tasks. Similarly, the skills of "understanding group dynamics", "collaborating with colleagues", "negotiating with people from different backgrounds" were widely required. The student population of the university used for this research is so diverse that regardless of which subjects students undertake they encounter people from different backgrounds, whether cultural, economic or social, all these skills are therefore either implied or explicit in the tasks required.

The content analysis has revealed a tension between what the professional accounting bodies suggest as requisite personal and interpersonal skills, and the curriculum that is designed to develop such skills. The personal skills of "think creatively", "handle challenge", "handle conflict", "handle change" and the interpersonal skill of "be empathetic" as shown on the overlay of skills in Table VI, do not appear either implicitly or explicitly in the course documents. This raises important questions of whether these skills have been inadvertently neglected or whether they are too difficult to develop in a formal way during a course. Consequently, it raises other questions of whether the skills are learned and developed elsewhere, such as in informal or formal work experience during the course.

The overall results of this investigation process indicate 17 personal and interpersonal skills are identified as explicit and/or implicit objectives in the curriculum. Conversely, five personal and interpersonal skills have not been identified as either explicit or implicit objectives.

x. A skills hierarchy

The content analysis reveals that 17 out of 22 skills under investigation are developed to some extent by the explicit and/or implicit nature of the curriculum. Table VI shows that ten skills are addressed both explicitly and implicitly, seven skills are addressed either explicitly or implicitly and five skills are not addressed at all. Therefore a "curriculum hierarchy" with three distinct levels of emphasis emerges from the content analysis.

Personal skills	Explicit	Implicit	Interpersonal skills	Explicit	Implicit
Think and behave ethically	✔		Listen effectively		✔
Flexible in new/different situations	✔	✔	Present, discuss and defend views	✔	✔
Act strategically	✔		Transfer and receive knowledge		✔
Think and act independently	✔	✔	Negotiate with people from different backgrounds	✔	✔
Focused on outcomes	✔	✔	Understand group dynamics	✔	✔
Tolerate ambiguity	✔		Collaborate with colleagues	✔	✔
Think creatively			Written communication	✔	✔
Handle challenge			Be empathetic		
Handle stress		✔	Communicate orally	✔	✔
Handle conflict			Be motivated	✔	
Handle time pressure	✔	✔			
Handle change					

Table VI.
Overlay of explicit and implicit content

The hierarchy is depicted in Figure 1 with each level illustrating the relative prevalence of explicit and/or implicit classifications. Level I lists the personal and interpersonal skills which are both explicitly and implicitly referred to in the curriculum. Level II lists the personal and interpersonal skills classified as either explicitly or implicitly referred to in the curriculum, and Level III lists the personal and interpersonal skills that are missing from the curriculum. Although Level I is the lowest tier, this does not necessarily imply or suggest that these skills are less complex or difficult to develop in students than any other skills. This level indicates that considerable recognition is given to these skills in the curriculum documents and their implied tasks of the Bachelor of Business Accounting degree. Level II indicates that skills at this level are given less emphasis in the curriculum documents i.e. personal and interpersonal skills at this level are recognised either explicitly or implicitly. This level highlights that a particular skill under one (or the other) category lacks the depth of consideration of educational objectives and outcomes presented in the documents compared to the previous tier. The implication at this level is that curriculum writers find difficulty in linking the written and/or implied objectives to the tasks or vice versa.

Level III skills lack any mention in the documents. The absence of any recognition of skills at Level III is problematic for accounting educators. These skills should be developed according to the guidelines of the professional associations, and are skills that could be expected of any university graduate, yet are not being addressed in the curriculum. They are however skills which are hard to define and for which it may be difficult to develop appropriate tasks (see to Tables III and IV for details).

The extent to which the development of each skill is facilitated is depicted in the tiers of the hierarchy. The implication here is that the hierarchy provides a new
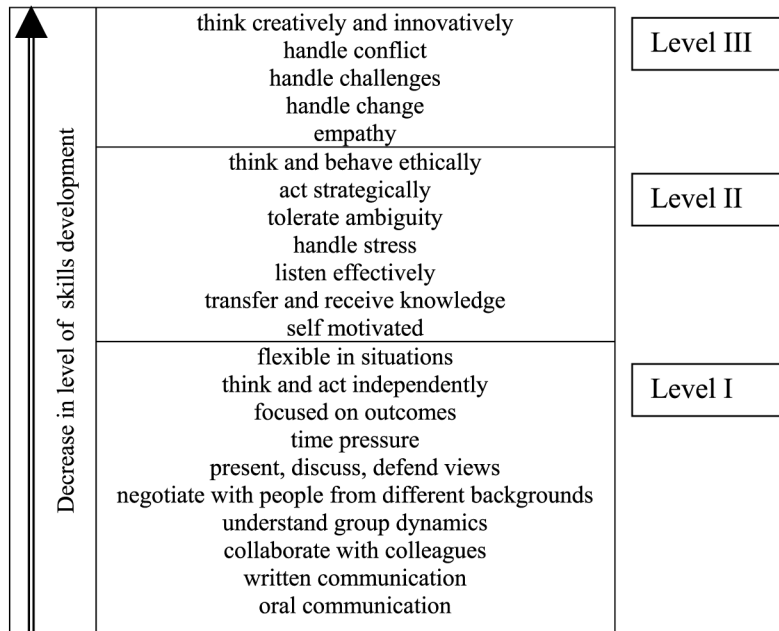
Figure 1.
Curriculum hierarchy of personal and interpersonal skills of the Bachelor of Business Accounting degree

dimension for lecturers to consider in the design and redevelopment phases of curriculum writing. Academics can make informed decisions as to the types of tasks and the number of tasks, both explicit and implicit, they provide to their students to develop certain skills. They can consciously address those skills which are shown to be lacking (Level III) or underdeveloped (Level II).

xi. Conclusion

The purpose of this study was to investigate and establish the nature of the curriculum which students study for a Bachelor of Business in Accounting at one university. Given the nature of the accreditation process of accounting degrees by CPA Australia/ICAA, it is likely that similar outcomes will apply at other universities. Descriptions of behavioural skills outlined by the professional accounting bodies and the competency based standards framework (CPA Australia/ICAA, 2005; Birkett, 1993) are used to set the content analysis framework in terms of personal and interpersonal skills for the curriculum documents. The document collection is comprehensive, since no difficulties were encountered when seeking permission to use documents which are not usually in the public domain.

During the early stages of the document analysis it was found that many of the essential behavioural skills identified are not referred to explicitly in any of the curriculum description documents. However, reading the documents for latent content indicated that strong implicit reference has been made to many of the skills.

This unexpected layer of complexity in the content analysis meant that, in order to establish the validity of the criteria to include a skill, clear definitions of personal and interpersonal skills are required. This proved to be a difficult task, because published definitions of the behavioural skills involved in this work seem themselves to include implicit assumptions, or are sometimes quite context-specific. Consequently, establishing clear definitions regarding the nature of behavioural skills, a point considered necessary in order to determine if the curriculum made reference to these skills, proved to be more challenging than expected. The interjudge/interobserver method which was used in an attempt to clarify and validate assumptions regarding the implicit nature of the tasks embedded in the curriculum, indicates that there still remains some uncertainty about the outcomes of the analysis.

To circumvent this problem, the perspective that is taken here is, although all of the definitions that are located in educational works may not be appropriate in all contexts, if at least some are acceptable to the lecturer, we are prepared to move forward. Nevertheless, recognising that there is an inherently fuzzy nature to these concepts remains problematic, as indeed, does the fact that a number of the skills required by the accounting profession do not appear either explicitly or implicitly in the curriculum documents. These are the personal skills of "think creatively", "handle challenge", "handle conflict", "handle change" and the interpersonal skill of "be empathetic".

The personal and interpersonal definitions presented are a useful foundation to establish clarity and understanding of skills in curriculum planning documents. Lecturers' preparedness to write into curricula practical and clear explanations will encourage a greater awareness of behavioural skills development in student learning outcomes.

The development of definitions provides a practical approach to operationalise personal and interpersonal skills in curriculum planning documents. More

importantly, lecturers can use the definitions as a reference point to locate and establish their own subject's tasks and objectives when evaluating curriculum offerings. The results of the findings of this curriculum study may not lead to the desired outcomes espoused by accounting faculty, but provides a framework for scrutinising what *is* developed and recognise where improvements can be made. Universities may find these results useful in developing curricula to satisfy the requirements of the professional accounting bodies, and in developing generic skills in students in a more general way.

Notes

1. Tippett (1992) provides an extensive review on the history and impact of reforms on the accounting discipline in Australia and Macve (1992) laments similar problems facing the UK sector.
2. Educational requirements for CPA Australia and ICAA are 13 and six accounting and business related areas respectively.

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