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Original Publication Citation

BYU ScholarsArchive Citation
Camacho, Leticia, "The Communication Skills Accounting Firms Desire in New Hires" (2015). Faculty Publications. 6241.
https://scholarsarchive.byu.edu/facpub/6241

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The Communication Skills Accounting Firms Desire in New Hires

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Interviews were conducted with human resource (HR) managers from accounting firms to determine managers’ expectations of future accounting graduates. Results show HR managers are looking to hire individuals that possess strong oral and written communication skills. HR managers also reported that they expect students to use these skills to represent their company well in meetings, presentations, client appointments, as well as print and electronic correspondence. The study concludes with a discussion of how business librarians can assist faculty in preparing accounting students for successful careers and of implications for librarians to consider in their library instruction and other librarianship activities.

KEYWORDS information literacy, business education, business communication, employment, placement, library resources, oral communication skills, written communication skills, communication abilities, accounting students, career success

INTRODUCTION

The study examines the importance of communication skills in accounting students’ career success after graduation. The author interviewed human resources (HR) supervisors and managers of seven accounting firms. The HR managers shared perspectives about desired oral and communication skills in prospective employees.

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Submitted: 20 April 2015; Revision Submitted: N/A; Accepted: 12 July 2015.
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Color versions of one or more of the figures in the article can be found online at www.tandfonline.com/wbfl.
The literature is full of articles confirming the importance of excellent communication skills for success in an accounting career. In the *Journal of Education for Business*, Usoff and Feldmann (1998) surveyed 270 accounting students to assess their perceptions of the importance of nontechnical skills; their study demonstrated that students do not appreciate the importance of communication skills to their future success. The authors recommend that accounting professors create assignments to increase students' awareness of the importance of nontechnical skills in a successful career in accounting (Usoff & Feldmann, 1998).

Another study published in 1999 in *Business & Communication Quarterly* surveyed accounting practitioners to assess their opinions of the writing requirements in the CPA exam. Their findings demonstrate that practitioners support the writing components of the CPA exam and that nearly 80% of practitioners' workdays are spent using written and oral communication skills. This study also revealed that new staff members are not given the responsibility of writing proposals or giving important presentations (Neller-moe, Weirich, & Reinstein, 1999). It might seem realistic not to give those important communication activities to recent hires and to give these responsibilities to more experienced staff; however, this decision does not give new hires the opportunity to develop communication and leadership skills. The delay of these experiences could potentially delay new hires' career advancement and success. Bloch, Brewer, and Stout (2012) wrote that “beginning with their first job, management accounting and finance professionals need to apply and build on ... leadership skills such as the abilities to communicate, influence others, and manage change” (p. 527).

Ameen, Bruns, and Jackson (2010) surveyed college students to measure their level of oral communication fears and their perception of the level of communication skills required in their professions. Twenty-four professions were represented in the study, including accounting and tax preparation. Accounting majors represented about 14% of the respondents in both samples. The results indicated that there is a continuing lack of knowledge of the importance of oral and written communication skills for accounting majors. The author stated,

> The results illustrate that students continue to regard the accounting profession as one that requires few oral communications skills, despite all the attention that the profession and academia have devoted to demonstrating the importance of these skills ... 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. (p. 65)

The existing literature and the study findings concluded that more needs to be done to assist students with their communication skills.
METHOD

For this study, the author conducted in-person interviews with HR managers of seven accounting firms and asked them questions related to their communication skills expectations of recent graduates. The interview was recorded using a digital voice recorder. The interview consisted of seven open-ended questions; all interviewers were asked the same questions in the same order. There were four males and three females, with participants ranging in age from 30 to 50 years. All seven participants had worked for the company for at least 5 years and were pretty familiar with recruiting, hiring, training, and advancement practices within their companies.

RESULTS

To ease review of the results, the HR managers’ responses have been summarized and appear directly below the question.

Question 1. Over the course of a year, approximately what percentage of employees’ time is spent writing?

Of the seven firms questioned, five firms reported employees spend 20% to 30% of their time writing. The sixth firm responded 5% to 10%. The seventh firm reported that the tax team only spends 5% to 10% of their time writing, but the auditing team spends 20% to 30% of their time writing, and they attributed that extra writing to creating checklists and writing engagements.

Question 2. Within their writings, do employees ever need to use references to other source material (either internal or external to the firm)?

All firms reported that they use references when writing reports and similar documents. However, most of their writing consists of casual writing (e.g., e-mail, memos to people within the organization), and this type of writing usually does not require references. Three firms reported using the RIA Database to research topics and find references. A fourth firm said, “We do have a research library for those types of things,” and a fifth responded, “Yes, absolutely. They need to use references when writing reports”; however, both failed to mention a specific resource. The remaining two firms said that their employees work mainly with templates from past years or go to partners or senior managers for referencing source information.

If source materials are used:
1. What types of documents use these source materials?
   All respondents mentioned using source materials for specific document types such as reports or procurements.

2. How do the writers of these documents provide their sources of secondary information for readers?
   Four firms reported that they provide sources based on templates that were created for such purposes. The fifth and sixth firms reported that accountants follow samples from past years and consult senior managers for direction. The seventh firm reported using Lasert (an accounting software) for their tax side and Engagement (a computer program) for their finance team. This firm uses Engagement to go through a checklist to obtain documentation about the source where the information comes from.

3. Do you recommend your employees to use a “formal” citation style such as American Psychological Association, Chicago, or Modern Language Association to document their sources?
   Three firms reported that their employees use an internal style of citation when referencing outside materials. Two others reported that the external documents already have templates that have documentation styles built into them. The sixth firm mentioned American Institute of Certified Public Accountants (AICPA) to document sources. Finally, the seventh firm mentioned using the National Association of Insurance Commissioners (NAIC) set of accounting rules as one source for documenting sources. No firm reported the use of formal citation styles.

4. What types of information is referenced in these documents?
   One firm mentioned that they have pronouncements in their profession and that the employees look at the pronouncements from the AICPA. All firms reported that they provide sources based on templates that are previously created for such purposes.

Question 3. Does your new employee training include a section on writing, and if so, what is included?

Two firms reported that they don’t include writing in their employee training. One firm reported that new hires are given basic individual, corporate, and partnership information and access to procedures information, and then they are instructed to go to Lasert and take a test. One firm reported that the new employees are given the prior year’s report and the current file to transfer the old information over the current year; after new hires compile the information, the report is reviewed by management. One of the HR managers said:

   We try [to provide writing training]. Most of our employees don’t come with good writing skills. We do continuing education, and we have had
several trainings on the subject of writing because it has been such a big problem in our industry.

All firms reported that management reviews all the work of new hires and provide guidance and mentorship.

Question 4. Does your firm have a written communication policy manual to assist employees with reports, letter, memorandums, or other documents?

All firms responded that they do not have a policy manual for written communication. All mentioned that managers are responsible to look over documents. One firm mentioned that they have procedure manuals that include some types of templates. Another firm said that they have specific documents that new employees can use as samples.

Question 5. Does your company have a written policy regarding copyright laws, fair use regulation, or plagiarism?

Only two firms reported having a written policy and new employee training regarding copyright laws, fair use, and plagiarism. Two firms reported having a review process that checks for compliance. A third firm said that they have partners who have been doing white papers and research documents for a long time, and that these partners make sure new trainees are in compliance with everything and are honest in their work. One HR manager said that when she trains new employees, she advises them to make sure that their sources are referenced properly. And one HR manager mentioned that the firm expects employees to comply with copyright information, “They need to be careful about not plagiarizing anything, and they need to go through the proper avenues to verify their sources.”

Question 6. With new employees, are the skills learned in college writing courses sufficient for the level of writing in your firm?

One responder commented, “Actually, previous generations had to write more than the current generation does. This generation struggles with sentence structure, punctuation, and basic writing skills.” Another responder added that students even struggle during interviews and have a hard time making eye contact and expressing themselves. Similarly, another respondent emphasized that students struggle with writing and also with face-to-face interactions. Another reported that most new employees need help with writing even though some do very well. And one added that “most students
spent their time learning the accounting rules instead of writing when they were attending school.” All firms agreed that most students lack the necessary skills to write at a professional level that would represent the firm properly. All firms agreed that, over time, most new hires learn and improve their writing skills.

Question 7. Do you have any advice for current students in business writing courses?

One firm recommends students pay attention to general courses in English writing to learn how to write. Another firm commented, “Students need to work on their writing skills. They need to be able to write something that you can put in front of board member or a CEO and not embarrass the company.” Another firm recommended students to go beyond spelling and learn their grammar, saying, “there are a lot of run-on sentences that should be broken up; students seem to get lost in their thoughts.” Another firm recommended that students practice their writing skills and learn to format correctly and to convey their message in a clear manner. Another firm said something similar, “Practice! When you are in a business environment, you often don’t have time to edit and review as much, so you need to practice while you’re still in school.” Another firm went further and suggested an assignment: “It would be nice to have a test question such as ‘What would you do in this scenario?’ and then have students write a solution.” A responder counseled students to focus more on specifics and details in their writing:

It is very apparent if a new employee can’t write well. [Students] have to know how to write! It’s a very important skill to have in all fields of work. It’s important to know that writing and speaking are important aspects of the work, as well as the other skills [students] have learned in school.

DISCUSSION

The study findings confirm that accountants need effective communication skills to succeed in their field. Accounting firms’ recruiters are looking for candidates with strong communication skills that the new employer can put to use immediately to benefit the company. The study also demonstrates that even though some of these communication skills can be learned on the job, the lack of these skills could potentially impede or slow down students’ career success because leadership opportunities will be delayed for fear of the firm being represented poorly. The study suggests that there is great need for accounting schools to add communication courses beyond the required business writing course. It is also important for accounting courses to include
writing and presentation assignments in their class activities. Fischer and Friedman (2015) confirmed the importance of these skills when they stated:

Students without these skills may get jobs but will ultimately find themselves underemployed in dead-end jobs. Although specialized knowledge in a discipline is important, it is the mastery of core skills such as communication and ethical awareness that really prepare students for today's fast-changing work environment. The perceived purpose of college education has shifted in the past century from “morality/values” to “cognitive immersion” to “career preparation.” Today's focus on “career preparation” has actually brought about a return to the “morality/values” and “cognitive immersion” approaches of the past. (p. 1)

Research libraries are responding to this growing need of career preparation and communication skills development and are partnering with campus providers of these services. Nowadays it is very common to find career centers and/or writing centers in libraries. Librarians work closely with these centers in providing access to online and print resources. Many librarians also participate in the instruction of these soft skills that can lead to better jobs and successful careers. Libraries are the perfect place to deliver these services because of their location, welcoming space, schedule, and technology (including Internet access). However, their most important assets are the librarians who can assist students to navigate information.

Librarians can assist and collaborate with faculty to prepare students to succeed in their future careers. Arms (2014) stated that

in today's job market, having the skills to be a successful accountant or financial professional is advantageous, but it doesn't in itself guarantee a fruitful job search. Take the needs of any highly skilled job, and if you aren't prepared to define your strengths in a manner that matches what potential employers are specifically looking for, then you may be in for a long and ultimately frustrating process. (p. 42)

Librarians play an important role in assisting faculty in their efforts to teach students communication skills. In a study done in 2005, Cunningham and Anderson stated that “the call for changes in accounting education to better teach these skills is congruent with goals of business librarians to teach information literacy skills in disciplines such as accounting” (p. 4). Faculty and librarians are united in their desire to teach and prepare students for their future careers, and as this study demonstrated, teaching students oral and written communication skills is vital for their success. Faculty and librarians are more successful in their efforts when they collaborate together. Cunningham and Anderson reported working together with faculty in a course where their main goal was to teach students to locate, evaluate, and use information more effectively; their results proved that type of collaboration
is very successful and that the students gain the most from the experience. Cunningham and Anderson commented about the experience:

The experiences help them think critically about the role of professional publications and their use in decision-making after they leave the classroom and enter the accounting workplace. For accounting undergraduates, the module provided hands-on experience with real-world cases and demonstrated the important role business librarians play in teaching the necessary skills so that they can navigate their own professional literature. (p. 16)

To help accounting students become better communicators, librarians and faculty need to work together. First, faculty and librarians need to work collaboratively in identifying and purchasing resources (e.g., eBooks, handbooks, and videos) that provide tips and techniques for writing and presenting well (for examples, see Figures 1 and 2). Second, librarians need to do presentations in the classroom to teach students how to use these resources.

FIGURE 1 Resources in Course Page. Sample 1.
Third, librarians can assist faculty in the creation of appropriate assignments to strengthen students’ communication skills. For example, faculty can assign a mock poster conference where students give short presentations about a particular communication skill (e.g., dressing for success, personal branding, interviewing tips, resume tips, 30-second elevator pitches, professional etiquette). These assignments not only provide an opportunity to practice their oral skills but also teach students to formulate research questions, to analyze information, and to discuss, synthesize, and present the results. In doing this, students also teach each other critical communication skills. Librarians can aid in these assignments by teaching students how to locate reliable resources for their poster presentation research. Librarians can also attend the poster presentations and provide feedback to students. Finally, librarians can create course pages where the resources can be easily identify and access (for examples, see Figures 3 & 4).
Anderson (2013) also stated that business employers want to hire individuals with strong communications skills and conducted a study that confirms the importance of providing these types of assignments to help students develop communication skills. She assigned a written project, and the students’ feedback indicated that students felt the assignment encouraged them to practice their analytical skills and improve their communication skills. She stated that her motivation for the project was that she knows that accounting students need strong oral and communication skills to face the real demands of the accounting profession.

This study also found that in the accounting world, HR managers consider good oral and written communication skills to be more important than ever; therefore, faculty and librarians need to increase their efforts to prepare accounting students in these areas, giving them the practice they will need to obtain good starting jobs and to progress into leadership positions.
FIGURE 4 Resources in Business Writing Course Page. Sample 2.

REFERENCES


