

**AN ANALYSIS OF THE BUSINESS COMMUNICATION SKILLS
NEEDED BY ENTRY-LEVEL ACCOUNTANTS**

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ABSTRACT

Numerous surveys have established the importance of communication skills for entry-level accountants, but none has identified the specific communication skills needed. To help us identify what skills to emphasize in an accounting curriculum, members of the Institute of Management Accounting (IMA) and the American Institute of Certified Public Accountants (AICPA) were surveyed to determine (1) the relative importance of 32 business communication skills cited in business communication literature and (2) the level of satisfaction with college preparation in those skills. Based on mean ratings on two five-point scales, English skills (pertaining to spelling, grammar, and punctuation) were significantly more important than oral and writing skills. Nine communication skills were identified as needing emphasis in an accounting curriculum. In addition, the ratings varied significantly by respondent organization (AICPA versus IMA), office size, and business activity (assurance/tax, finance, other). Suggestions on how to use these results to improve an accounting curriculum are provided.¹

INTRODUCTION

The importance of communication skills in accounting has been recognized for many years. For example, in its *Statement of Basic Accounting Theory*, the American Accounting Association concluded that “communication is a vital link in the accounting activity. It is no less important than that of developing the information itself” (AAA 1966:13). More recently, the American Institute of Certified Public Accountants (AICPA) has observed that CPAs are assuming more strategic roles in their organizations. Less time is being spent on information gathering and recording; more time is being spent on strategic financial analysis and decision support (Albrecht and Sack 2000). Likewise, the Institute of Management Accountants (IMA) has recognized that management accountants are no longer just score-keepers; they are score-makers, who increasingly work with people outside of the accounting department as internal consultants (Anastas 1997, Siegel 2000, Siegel and Sorensen 1999). As a result of this expanding role, the importance of communication skills is expected to increase.

Recent surveys of employers of accounting graduates confirm that communication skills are important in preparing students to work as accountants (Lee and Blaszczynski 1999, Lau and Rans 1993). Lee and Blaszczynski surveyed Fortune 500 executives regarding skills needed by entry-level accountants. Seventy-one respondents felt that accounting knowledge was most important, with communication skills second. Similarly, in a survey of accounting alumni, Lau and Rans reported that communication skills were ranked more important to career success than interpersonal skills, intellectual ability, technical accounting knowledge, and general business knowledge.

The surveys also indicate that the importance of communication skills to entry-level accountants is likely to grow (Lee and Blaszczynski 1999, Siegel 2000). For example, when asked about the future importance of accounting knowledge and communication skills to entry-level accounting graduates, Fortune 500 executives felt that accounting knowledge would decrease in importance while communication skills would increase. This expectation was confirmed by Siegel (2000) in two national surveys of management accountants. In 1995, Siegel reported that the three most important skills for a successful management accounting career were work ethic, analytical/ problem-solving skills, and interpersonal skills. In 1999, communication skills (oral, written, and presentation) were rated most important, followed by the ability to work on a team, analytical skills, accounting knowledge, and business knowledge. Siegel suggests that communication skills have increased in importance because the management accounting function is becoming increasingly less isolated from other parts of an organization.

The increasing importance of communication skills is not unique to accounting graduates. Regardless of specialty, employers of business graduates rank communication skills highly (Atkins and Kent 1988, Kane 1993, Maes *et al* 1997). For example, in a survey of employers of business graduates in the Gulf Coast area, Maes *et al* reported that 354 managers judged communication skills to be the most important competency for new graduates entering the workforce. This result was not sensitive to the industry, the number of employees, or the management

¹ The authors are grateful for the assistance of the AICPA and IMA in conducting this research.

level of the responding manager. In addition, the importance of communication skills is growing, regardless of business specialty. In a comparison of two studies that investigated the importance of specific qualifications to recruiters of business graduates, communication skills increased from not being in the top five skills in 1975 to the top ranking competency in 1983 (Buckley *et al* 1989).

The increasing importance of business communication skills may be attributed to several factors. Maes *et al* (1997) suggest that popular initiatives to decentralize decision-making, empower employees, and create work teams have increased the need for communication skills. Buckley *et al* (1989) suggest that the growth of service-oriented businesses has increased the need for communication skills. Anastas (1997) suggests that advances in information technology are reducing the accountant's role as the score-keeper, and pushing accountants into more internal consulting roles, where communication skills are paramount.

Regardless of the causes, survey research suggests that business schools have failed to adequately develop the communication competency, and challenges business schools to revise curricula accordingly (Siegel and Sorensen 1999, Albrecht and Sack 2000). However, our review of this literature shows little analysis of the specific communication skills that are needed by entry-level accountants. A few surveys have attempted to discover the communication skills needed by business graduates, but none has focused on the communication skills needed by accounting graduates. Moreover, in a survey 114 graduates from a business school in the Midwest, Quible (1991) reported that the importance of specific writing skills varied by the type of business and its size. Thus, it appears that the specific communication skills needed by an accountant may not be the same as those needed by other kinds of business graduates.

METHODOLOGY

We reviewed several lists of communication skills needed by business graduates (Adkins 1982, Lemley 1983, Quible 1991, Maes *et al* 1997, and Waner 1995). Of these, Waner's list of 50 skills was selected for a pilot survey of regional employers of our accounting graduates. Based on the results of the pilot survey, we reduced the list to 32 skills, and organized them into three categories (English skills, oral/interpersonal skills, and writing skills).

To gather information about the communication skills needed by newly-hired accounting graduates, members of the AICPA and IMA were asked to (1) rate the importance of selected communication skills and (2) indicate their level of satisfaction with how well entry-level accountants are being prepared by universities in these skills.

Knowing which communication skills are important for new hires is useful for determining the skills to emphasize in an accounting curriculum. Knowing the level of satisfaction with the college preparation in the important skills should help focus on problem areas. For example, "listening effectively" may be a very important communication skill, but if our respondents are satisfied with their newly-hired employees' level of college preparation in this skill, then it probably will not need additional emphasis in the accounting curriculum. Alternatively, if the respondents are dissatisfied with the level of preparation, we would focus on developing it more.

The survey instrument consisted of a cover letter and a questionnaire.² The cover letter described our purpose, requested participation, and contained a link to the questionnaire. Respondents accessed the questionnaire by clicking the link. Using drop-down menus, respondents rated each skill on two five-point scales. For the importance question, 1 = unimportant, 2 = somewhat important, 3 = important, 4 = very important, and 5 = extremely important. For the satisfaction question, 1 = very dissatisfied, 2 = somewhat dissatisfied, 3 = neither satisfied nor dissatisfied, 4 = somewhat satisfied, and 5 = very satisfied. Respondents could indicate that a skill was not applicable by leaving the drop-down menu in its default setting.

Demographic information was also collected to see if the ratings varied by the type of accounting career (tax/assurance, finance, other), and office size (small, medium, and large). Office size was defined by the number of employed accounting graduates in the office of the respondent, where small = 1 to 10, medium = 11 to 20, and large = more than 20. Although there were no *a priori* hypotheses related to specific skill differences by the type of

² A copy of the survey may be obtained from the authors.

accounting work and office size, knowing that significant differences exist may be useful in preparing students for their careers. For example, if the importance of communication skills is significantly higher for new hires in tax/assurance than for new hires in finance, then a student wanting a career in tax/assurance should place more emphasis on developing communication skills in college. Similarly, if the importance of communication skills is highest in small firms, then students intending to work for small firms should take more courses in communication skills than students seeking careers in large firms.

The survey was administered over the internet to approximately 90,000 members of the AICPA and IMA. The AICPA provided a random sample of 50,000 e-mail addresses from its membership list. The IMA provided e-mail access to approximately 40,000 members who were classified into four IMA job titles (Controller, Director/Manager, Supervisor, and Administrative). The survey to IMA members was sent in January, 2002. The survey to AICPA members was sent after tax season in May, 2002. Although we collected responses from each group until the end of May, most respondents took the survey within a few days of receiving the e-mail request. To avoid antagonizing the recipients of our e-survey, we decided against a second mailing. Respondents were given the option of providing contact information and comments. "Cookie files" were not used to collect contact information. All responses were considered confidential and not attributable to company names or individuals.

RESULTS

A summary of respondent demographics appears in Table 1. We received 2,181 usable responses, for a response rate of about 3 percent. About 20% of the e-mail addresses were returned as not deliverable. Most (87%) of our respondents were members of the AICPA. About 80% of these indicated that their work was in assurance and tax. Only 13% of the respondents were from the IMA. About 88% of these indicated that their work was in finance. Based on numerous comments from IMA members, the relatively few responses from IMA members may be due to a lack of entry-level accounting positions in finance.³

TABLE 1
RESPONDENT DEMOGRAPHICS

<i>Category</i>	<i>AICPA</i>	<i>Percent</i>	<i>IMA</i>	<i>Percent</i>	<i>All</i>	<i>Percent</i>
All	1,906	100%	275	100%	2,181	100%
Office Size						
• Small	946	50%	201	73%	1,147	53%
• Medium	240	11%	26	9%	266	12%
• Large	720	38%	48	17%	768	35%
Business Activity						
• Assurance/Tax	1,532	80%	25	9%	1,557	71%
• Finance	334	18%	242	88%	576	26%
• Other	423	22%	35	13%	458	21%

Importance

Table 2 shows the average ratings for each skill within each of the three communication categories. Each category of skills was rated as important for new hires to possess. English skills were rated significantly greater than the two other skill categories (Kruskal-Wallis test, $p = 0.000$). Oral/interpersonal and written skills were rated second and third in importance, respectively. "Listens effectively" was the most important skill, with an average rating of 4.51 (between very important and extremely important). Other skills with average ratings over 4.00 (very important) included the use of correct grammar and spelling, the ability to write well (clearly, concisely, correctly, completely), to organize information into effective sentences and paragraphs, to ask appropriate questions when talking to customers, and to use an effective business vocabulary.

³ The percentages in Office Size do not add to 100% due to rounding error. The sum of the percentages in Business Activity exceeds 100% because some respondents checked more than one business activity.

TABLE 2
BUSINESS COMMUNICATION SKILLS NEEDED BY NEW HIRES
(Arranged as presented on questionnaire)

English Skills	<i>Importance</i>			<i>Satisfaction</i>		
	<i>N</i>	<i>Mean</i>	σ	<i>n</i>	<i>Mean</i>	σ
Produces correctly spelled documents	2180	4.35	0.829	1992	3.47	1.137
Punctuates documents properly	2177	3.99	0.874	1992	3.26	1.112
Uses an effective business vocabulary	2181	4.16	0.803	1989	3.12	1.077
Uses correct grammar in both spoken and written communication	2172	4.48	0.657	1959	2.96	1.181
All English Skills	8710	4.25	0.816	7932	3.20	1.143
Oral/Interpersonal Skills						
Analyzes the audience before, during, and after an oral report	1867	3.36	1.039	1589	3.05	0.879
Asks appropriate questions when talking with customers	2068	4.22	0.805	1831	3.16	0.972
Asks appropriate questions when talking with supervisors	2119	3.97	0.823	1890	3.33	0.998
Establishes rapport with the audience	1889	3.59	0.950	1618	3.26	0.838
Is poised; controls nervousness	2043	3.39	0.904	1795	3.44	0.861
Listens effectively	2120	4.51	0.637	1883	3.04	1.107
Maintains eye contact	2089	3.58	0.866	1837	3.53	0.908
Objectively presents information in oral reports	1886	3.58	0.884	1626	3.35	0.848
Organizes presentations effectively	1892	3.86	0.849	1622	3.27	0.943
Uses appropriate body actions in interpersonal oral communication	2030	3.19	0.921	1767	3.40	0.821
Uses appropriate tone of voice – conversational or formal	2060	3.37	0.899	1810	3.45	0.880
Uses audiovisual aids effectively	1785	2.93	0.964	1471	3.49	0.881
Uses the telephone and intercom effectively	2058	3.39	0.966	1799	3.53	0.941
Uses voice effectively for emphasis (speech, pitch, volume)	2014	3.18	0.879	1756	3.46	0.824
All Oral/Interpersonal Skills	27920	3.59	0.980	26308	3.34	0.927
Writing Skills						
Composes at the keyboard	2083	3.47	1.151	1800	3.69	1.004
Creates bibliographies or finds references	1703	2.71	1.120	1360	3.16	0.841
Edits and revises documents conscientiously	2045	3.94	0.865	1811	2.91	1.065
Organizes information into effective sentences and paragraphs	2115	4.20	0.771	1876	2.86	1.072
Outlines material before composing techniques	1939	2.42	1.086	1488	3.06	0.811
Provides effective transition between ideas	2007	3.31	0.875	1752	3.07	0.882
Uses effective techniques in writing reports	1976	3.52	0.895	1713	3.03	0.907
Uses jargon in appropriate situations	1931	2.58	1.050	1552	3.20	0.765
Uses longhand to create draft of document	1791	1.23	0.628	955	3.24	0.706
Uses proper placement and format for letters and reports	1986	3.06	1.045	1695	3.26	0.897
Writes naturally and on the reader's level	2033	3.64	0.898	1781	3.02	0.970
Writes persuasively	1971	3.40	1.001	1682	2.90	0.892
Writes routine letters – order acknowledgement, inquiry, etc.	1919	3.11	1.044	1636	3.19	0.920
Writes well – clearly, concisely, correctly, completely	2110	4.42	0.713	1881	2.68	1.092
All Writing Skills	27609	3.25	1.225	25092	3.08	0.965

* Importance > 3 and satisfaction < 3

Importance was rated on a five-point scale, where

1 = unimportant, 2 = somewhat unimportant, 3 = important, 4 = very important, and 5 = extremely important

Satisfaction was rated on a five-point scale, where

1 = very dissatisfied, 2 = somewhat dissatisfied, 3 = neither satisfied nor dissatisfied, 4 = somewhat satisfied, and 5 = very satisfied

Satisfaction

Most of the respondents were between “somewhat satisfied” and indifferent (neither satisfied nor dissatisfied) with the preparation that new hires received in college. The respondents were least satisfied with writing skills, followed by English and oral/interpersonal skills. With respect to specific skills, the respondents were least satisfied with the preparation that new college graduates received in the “writes well – clearly, concisely, correctly, and completely” competency. Other skills with average ratings below 3.00 (dissatisfied) were the ability to organize information into effective sentences and paragraphs, to write persuasively, to edit and revise documents, and to use correct grammar.

Skills to Emphasize

As shown by the asterisks in Table 2, the respondents were dissatisfied with the college preparation of new accounting graduates in five important skills:

1. Uses correct grammar in both spoken and written communication
2. Writes well – clearly, concisely, correctly, completely
3. Organizes information into effective sentences and paragraphs
4. Edits and revises documents conscientiously
5. Writes persuasively

Each skill was rated below 3.00 on the satisfaction scale and above 3.00 on the importance scale. The first of these is classified as an English skill, because it pertains to both oral and written communication. The remaining four are written skills. Based on these ratings, we consider these five skills as appropriate targets for emphasis in preparing accounting students for their first career position.

Four additional skills were rated above 4.00 on the importance scale:

1. Listens effectively
2. Produces correctly spelled documents
3. Asks appropriate questions when talking to customers
4. Uses an effective business vocabulary

Although the respondents were reasonably satisfied with the college preparation of new hires in these skills, the high importance of these skills suggests that each should continue to receive emphasis in an accounting curriculum.

Difference Testing

Table 3 summarizes the results of the difference testing. Based on the Kruskal-Wallis test, the average ratings on importance and satisfaction varied significantly in each respondent organization (AICPA, IMA), office size (small, medium, large), and business activity (assurance/tax, finance, other). The only exception was respondent satisfaction with college preparation in English skills, where the average rating from each respondent organization was the same at 3.20 ($p = 0.842$).⁴

⁴ Most of the pairwise comparisons within office size and business activity were also significant. See Sheshkin (1996:402-405) for a description of the multiple comparison procedure.

TABLE 3
RESULTS OF DIFFERENCE TESTS

Panel A: Importance and Satisfaction by Organization									
<i>Importance</i>	<i>n</i>	<i>AICPA</i>		<i>N</i>	<i>IMA</i>		<i>Difference</i>		
		<i>mean</i>	σ		<i>mean</i>	σ	<i>mean</i>	<i>p</i>	
English skills	7611	4.26	0.812	1099	4.12	0.834	0.14	0.000	*
Oral skills	24283	3.60	0.981	3637	3.53	0.969	0.07	0.000	*
Written skills	24084	3.27	1.228	3525	3.11	1.195	0.16	0.000	*
All skills	55978	3.55	1.123	8261	3.43	1.108	0.12	0.000	*
<i>Satisfaction</i>									
English skills	6969	3.20	1.146	963	3.20	1.125	0.00	0.843	
Oral skills	21253	3.35	0.928	3041	3.26	0.912	0.09	0.000	*
Written skills	20139	3.07	0.976	2842	3.13	0.885	-0.06	0.023	*
All skills	48361	3.22	0.990	6846	3.19	0.936	0.03	0.019	*

Panel B: Importance and Satisfaction by Office Size											
<i>Importance</i>	<i>n</i>	<i>Small</i>		<i>Medium</i>			<i>Large</i>			<i>p</i>	
		<i>mean</i>	σ	<i>n</i>	<i>mean</i>	σ	<i>n</i>	<i>mean</i>	σ		
English skills	4585	4.25	0.813	1066	4.31	0.796	3059	4.21	0.827	0.002	*
Oral skills	14582	3.58	0.968	3376	3.57	0.996	9962	3.62	0.991	0.000	*
Written skills	14407	3.23	1.202	3399	3.26	1.250	9803	3.28	1.249	0.001	*
All skills	33574	3.52	1.109	7841	3.54	1.142	22824	3.55	1.133	0.000	*
<i>Satisfaction</i>											
English skills	3925	3.13	1.153	1030	3.18	1.141	2977	3.30	1.123	0.000	*
Oral skills	11775	3.29	0.934	3113	3.29	0.937	9406	3.42	0.909	0.000	*
Written skills	11185	3.06	0.957	2977	3.06	0.984	8818	3.11	0.968	0.002	*
All skills	26885	3.17	0.984	7120	3.18	0.995	21202	3.27	0.977	0.000	*

Panel C: Importance and Satisfaction by Business Activity												
<i>Importance</i>	<i>n</i>	<i>Assurance/Tax</i>			<i>Finance</i>			<i>Other</i>			<i>p</i>	
		<i>mean</i>	σ		<i>n</i>	<i>mean</i>	σ	<i>n</i>	<i>mean</i>	σ		
English skills	5051	4.25	0.819		1227	4.12	0.836	942	4.25	0.828	0.000	*
Oral skills	16001	3.57	0.982		4066	3.52	0.961	3040	3.66	0.990	0.000	*
Written skills	15793	3.25	1.229		3941	3.12	1.192	3049	3.37	1.230	0.000	*
All skills	36815	3.53	1.124		9234	3.43	1.102	7031	3.61	1.119	0.000	*
<i>Satisfaction</i>												
English skills	4721	3.18	1.144		1105	3.13	1.146	820	3.39	1.145	0.000	*
Oral skills	14338	3.35	0.914		3486	3.26	0.915	2533	3.51	0.949	0.000	*
Written skills	13492	3.05	0.964		3244	3.07	0.914	2497	3.25	1.007	0.000	*
All skills	32551	3.20	0.981		7835	3.16	0.955	5850	3.38	1.010	0.000	*

* Significantly different at alpha = 0.05 (Kruskal-Wallis Test)

Respondent Comments

We received over 500 comments⁵. In general, the comments were consistent with the ratings. Many of the respondents made the following observations:

1. Business communication skills are essential, regardless of accounting specialty.
2. Promising careers in accounting are impaired by poor communication skills.
3. Some newly-hired accounting graduates have an attitude that worrying about grammar and spelling errors is beneath them.
4. Accounting students should learn how to write a concise memo. Long term papers that are often assigned in college courses don't teach students this routine writing task.
5. Accounting students should learn how to proof-read. Work papers and analyses prepared by newly-hired accounting graduates are often full of spelling, grammar, and punctuation errors.

DISCUSSION

As targets for emphasis, these skills may be used as criteria for tailoring and evaluating communication assignments. It appears, for example, that more attention to English and writing skills is needed. At our university, communication skills are taught across the accounting curriculum, where each accounting course has an objective to develop the communication skills of the students. Instructors are free to implement the objective in any way they judge to be most appropriate. In general, each course requires each student to prepare at least one term paper, and most courses also require at least one oral presentation.

Based on our survey results, the communication emphasis in our accounting curriculum is on the right track, but there is room for improvement. Accounting instructors need to provide numerous opportunities for students to develop their communication skills. One end-of-course term paper and a formal presentation of it to the class are probably not enough to develop business communication skills, because the feedback to students is probably too late, and the assignments are not what new hires do on the job.⁶ Communication assignments need to be more frequent and more relevant. For example, assigning numerous short memoranda-type papers throughout the term would provide students with additional feedback regarding their written communication skills, and would be more like the writing tasks performed on the job. Evaluations should include a critique of the proper use of English, with special emphasis on the nine skills identified from the survey.

CONCLUSION

Based on its review of undergraduate education, the Boyer Commission (1998:23) recommended that instructors pay more attention to English, writing, and oral skills:

Unfortunately, today's students too often think of composition as a boring English requirement rather than a life skill; moreover, hardly any are exposed to courses or class requirements in oral communication. Faculty too often think of composition as a task the English or composition department does badly, rather than understanding that an essential component of all faculty members' responsibility is making sure that their students have ample practice in both writing and speaking. In evaluating exams and papers, faculty members are often willing to forgive grammatical and stylistic blunders, thinking such matters the responsibility of composition teachers, as long as they believe they can grasp the essence of the student's text; that behavior reinforces the assumption on the part of students that clear communication is not important.

Our results strongly support these recommendations. English skills were judged more important than oral and writing skills. Five communications skills were identified as targets for special emphasis (with mean importance

⁵ See the appendix for a sample of the comments. A copy of all comments may be obtained from the authors.

⁶ We recognize that term papers can have additional objectives, such as developing a research competency, and acquiring a greater depth of knowledge.

ratings over 3.00 and mean satisfaction ratings less than 3.00). Four additional skills were identified for continued emphasis (with mean importance ratings over 4.00).

In addition, the results show that communication skills are significantly more important for new hires in assurance/tax than for new hires in finance positions, and that the importance of communication skills increases as the office size increases.

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APPENDIX RESPONDENT COMMENTS

We received over 500 comments from the respondents. The comments supported the conclusion that communication skills are important and need more emphasis in accounting programs. The following comments were typical. The job title of the respondent is in parentheses.

- Many of the accountants I've hired/supervised not only lack reasonable communication skills, they have attitudes that correct grammar and punctuation is somehow beneath them. (Finance Director).
- Literacy is in general decline. Accounting graduates reflect this sad trend (Chief Accountant).
- Clear thinking and effective communication are as or more important than debits and credits. I am acquainted with many smart young people who accomplish little because of poor communication skills (Director, Financial Planning).
- Bad writing is bad thinking (Manager, External Financial Reporting).
- Most seminars I have attended identify written and oral communication as the #1 problem in "Corporate America" (Controller).
- Business vocabulary is more important in the "real business world" than you would ever thought imaginable (Manager).
- You can be the smartest person in your field, but if you cannot communicate your ideas efficiently and effectively, you will fail (Director of Finance).
- Some, but not all college graduates appear to be barely literate (Partner).
- You could be the most highly skilled person in your field but if you can't communicate with your client effectively, you'll come off looking like an idiot (Senior Accountant).
- Our written report is our final product. If it is not written effectively, the quality of the rest of our work does not matter (Internal Audit Director).
- I cannot think of a skill set that is more vital to the practice of public accounting than oral and written communications (Staff Accountant).
- They need to understand that poor communication skills translate into lost dollars (Audit Manager).
- Poor communication skills will taint all of our professional work, no matter how flawless it might be (Assistant Controller).
- A person with a perfect 4.0 that cannot communicate is less of an asset than an individual with a 3.0 grade point with good communication skills (Partner).
- Technicians do not become partners! Communicators do (anonymous).
- If they still don't have a command of spelling and grammar after 16 years of school, they are not trying and I would not want to hire them (anonymous).
- In our firm English skills are equal to or in greater importance than technical skills when hiring. The inability to speak or write has made us not offer positions to candidates who are otherwise excellent accounting graduates (Partner).

- Excellent communication skills generally separate the leaders from the rest of the pack (Director, Internal Review).
- I do believe communication is as important or maybe more important than almost any other skill in terms of advancement (Accounting Manager).
- Usually their writing effectiveness correlates to their work ethics and behaviors (Senior Associate).
- With over 10 years in public accounting, I have seen a lot of new staff come and go. Almost all have had a difficult time writing memos and effectively communicating a written point in their work papers. However, the largest degree of difficulty appears to be in their ability to proof read their own work (Audit Manager).
- Most of the students coming out of universities lack the ability to write an effective memo. Most often the memos lack any professional quality (Senior Tax Consultant).
- Communication skills are going to be one of the most important skills that our employees will have to possess in the coming years (Partner).
- I believe intelligent and effective writing and speaking skills are at least as, if not more important as the technical accounting education (Managing Partner).
- I do not hire people who aren't strong in written and verbal skills. It reflects badly on our firm (Branch Chief).
- We have accountants that are very good at being accountants, but have lost opportunities at becoming supervisors because of their inability to communicate orally and in writing (Senior Accountant).
- Spelling and grammar errors along with flaws in audio/visual materials unfortunately create uncertainty about all aspects of a presentation (Controller).
- The situation is beyond critical—it is in “meltdown” stage (Owner).
- Poor verbal, written and presentation skills have severely impacted our ability to grow our management consulting practice (President).
- I personally believe the oral and written skills are the most important to success in public accounting. The person comfortable with the numbers and analysis but also strong in communicating with clients will thrive and be in constant demand in the marketplace (President).
- The reports that we write are the final product the client sees. If they receive our bill and a poorly written report, no matter how much work has gone into the report, they will feel overcharged (Officer/Shareholder).
- The skill that is most important is effective listening. New hires do not listen to the whole conversation whether it is a supervisor talking or a client talking (Supervisor).