

**ACCOUNTING STUDENTS' REFLECTIONS ON A COURSE
TO ENHANCE THEIR INTERPERSONAL SKILLS**

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ABSTRACT

Communication skills are critical for an accountant's workplace success; however accounting education research to date has mainly focused on the writing and presentation skills aspects of communication skills. Research on developing accounting students' interpersonal skills has received scant attention. This paper provides an example of how to incorporate interpersonal skills into the accounting curriculum. Details are given on how to execute the course to promote effective, positive student outcomes. Examining students' learning journal responses to the initiated course highlights potential problems associated with teaching interpersonal skills to accounting students. This information may assist educators in avoiding common difficulties and in facilitating favourable student learning. The study finds students' experienced initial apprehension and concern when practising their interpersonal skills. However as time elapsed, confidence grew, class dynamics changed, and significant improvements in students communication and attitudes were evident. The importance of laying an appropriate foundation for interpersonal skills development is also discussed.

KEYWORDS: Accounting education, communication skills, interpersonal skills

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Introduction

It was 2005 and I was sitting in a café in inner Melbourne chatting with the partner of a chartered accounting firm. The irony was that I had worked with this partner 20 years previously supervising him as a junior member of staff. Now I was doing some auditing consulting work for his firm. He began to tell me about his interactions with his clients. He explained how he really wanted to know his clients, so he would chat to them and find out about their interests, hobbies and families. After the meeting he would write notes on these topics so that he could remember them when he next met with the client. He was exemplifying what Jones and Sin (2003, p. xiv) described as the need for accountants to ‘be able to deal comfortably with people from all walks of life, to put them at their ease, and to tread the fine line between intrusiveness and concern’.

Accountants work in a dynamic environment. Communication, teamwork and problem solving skills are at the core of what is needed as accountants face new challenges, markets, audiences and subject matter (Martin & Steele, 2010). Such skills form part of a repertoire of skills described as generic skills. Barrie (2006) notes a variety of terms has been used for generic skills including: graduate attributes, core or key competencies, personal skills and transferrable skills. Amidst the varied terms and definitions for generic skills, Barrie (2006) provides a useful definition:

the skills, knowledge and abilities of university graduates, beyond disciplinary content knowledge, which are applicable in a range of contexts and are acquired as the result of completing any undergraduate degree (Barrie, 2006, 217).

The importance of generic skills for accounting students has been discussed for a considerable time (Albrecht & Sack, 2000; American Accounting Association, 1986) and continues to attract attention, yet there are ongoing concerns about accounting students’ underdeveloped generic skills (Daff, De Lange and Jackling, 2012). It has been suggested that accounting education has focused too much on technical skills at the expense of generic skills (Kavanagh & Drennan, 2008). One particular area of concern within generic skills is communication skills. This is evident from studies around the world of both accounting graduates and employers of accounting graduates (Ameen, Jackson, & Malgwi, 2010; Gray, 2010; Hassall, Joyce, Montaña, & González, 2010).

Although accounting education research has addressed some aspects of

communication skills, the interpersonal aspect of communication skills has been largely overlooked (Daff, 2012b). While much has been written about the need to incorporate generic skills into the curriculum, specifically how to achieve this has received scant attention (De Villiers, 2010). This paper not only explains the need for accounting students to have well-developed interpersonal skills, it also provides information on how a program to develop students' interpersonal skills was implemented. After discussing the literature on interpersonal skills and accounting students, the prior research that guided the implementation of the program is reviewed. Using a research methodology, guided by an action research (Creswell, 2012), the approach taken in teaching the new curriculum is explained. Students' responses from their learning journals are also examined to provide insights into the learning experience. Finally, reflections and discussion provide assistance for accounting educators to enable them to tailor their curriculum to enhance their students' interpersonal skills.

Literature Review

Communication is a broad term that is used in a variety of ways. It can be used in an all-encompassing way to cover written, non-verbal and oral communication, or it can be used more specifically to refer to presentations to groups, with the term *interpersonal communication* being used to refer to conversations and discussions (Daff, 2012b). The interpersonal aspect of communication, as seen particularly in discussions between two people, is of interest in this study.

While there are a variety of reasons for the financial demise of companies like Enron and WorldCom, Dawkins (2005) asserts that due to shareholders' varied information requirements, proper communication may be the missing element in the practise of corporate responsibility. The importance of communication skills for accounting students can be seen in their inclusion in listings of skills required of graduates (see for example IES3 issued by the International Federation of Accountants, 2012). While a number of research papers have addressed improving accounting students' communication skills, the focus of those papers has been on writing and presentation skills (Craig & McKinney, 2010; Matherly & Burney, 2009; Sharifi, McCombs, Fraser, & McCabe, 2009) and not interpersonal skills¹.

Interpersonal skills have however been examined in the context of communication apprehension. The term 'communication apprehension' was coined McCroskey (1977, p. 82)

to explain ‘an individual’s level of fear or anxiety associated with either real or anticipated communication with another person or persons’. McCroskey (1984) went on to develop the *Personal Report of Communication Apprehension* (PRCA-24) to measure oral communication apprehension in four different contexts: public speaking, speaking in a meeting, speaking in a group and speaking in conversation. Studies, over an extended period of time in various countries, have shown accounting students exhibiting higher levels of oral communication apprehension relative to other university students and business majors (Arquero, Hassall, Joyce, & Donoso, 2007; Simons, Higgins, & Lowe, 1995; Stanga & Ladd, 1990). However the research is not conclusive, as other studies have indicated no significant difference in the oral communication apprehension of accounting students compared with other students (Ameen et al., 2010; Byrne, Flood, & Shanahan, 2009). Prior studies have shown however that business and accounting students, along with students from other disciplines, have less anxiety communicating one-on-one compared with public speaking (Byrne, Flood, & Shanahan, 2012). Byrne, Flood and Shanahan (2012) highlight the fact that previous studies of communication apprehension with accounting students have all taken a quantitative approach. They assert that their study is the first qualitative one (with business and accounting students) on this important topic. They conclude that ‘a great deal of care and reflection is required if educators are to adapt their teaching practice appropriately and design effective interventions’ (p. 577). They also warn that care needs to be taken so that interventions do not increase students’ levels of anxiety.

The importance of oral communication skills has also been highlighted in a US study of undergraduate and graduate accounting students, along with professional accountants (Smythe & Nikolai, 2002). All three groups expressed greater concerns about managing one-on-one discussions in the workplace compared with making presentations to groups. This is a different finding to the oral communication apprehension studies previously mentioned. The oral communication apprehension studies required students to complete self-ratings using the PRCA-24 (McCroskey, 1984) instrument. The Smythe and Nikolai (2002) study used an open-ended questionnaire to ask the respondents about their oral communication concerns. Additionally, De Lange, Jackling and Gut (2006) found that in terms of generic skills, the development of interpersonal skills was the greatest concern for students, and that this concern had not diminished over a ten-year period.

In spite of calls for accounting programs to enhance students’ interpersonal skills

(Daff, De Lange, & Jackling, 2012) it is difficult to find material suggesting how to incorporate interpersonal skills development into the accounting curriculum (Daff, 2012b). An additional concern is students' perceptions that accountants have less need for well-developed oral communication skills relative to other professions (Ameen et al., 2010). Improving accounting students' interpersonal skills provides benefits not only to the students themselves but also to their employers and clients. Accounting students with underdeveloped interpersonal skills may face difficulties in finding employment (Tindale, Evans, Cable, & Mead, 2005). On-the-job performance may be diminished when communication skills are poor (Štrbac & Roodt, 2007). Clients may be lost when communication misunderstandings lead to dissatisfaction (Daff, 2010; Ogilvie, 2006). On the other hand, when accountants display well-developed interpersonal skills, there are improved outcomes for their clients (Daff, 2011; McNeilly & Barr, 2006). A study of factors that contribute to clients' favourable evaluations of their accountants found, among other things, that clients appreciate their accountants getting to know them and taking a genuine interest (McNeilly & Barr, 2006). The study went beyond client satisfaction to examine *delight* and found that clients are delighted when accountants exceed their expectations. One group of clients showed they appreciated a more personal emotion-laden approach that demonstrated they were known and understood. Relating well, providing good explanations and encouraging involvement were all viewed as possible contributors to the delivery of exceptional service. When clients view their interactions with their accountants in a positive light they are more likely to refer their accountants to others (Daff, 2012b).

Researching for curriculum development

A number of approaches have been suggested for introducing interpersonal skills into the accounting curriculum (Daff, 2009) such as: a separate course in business communication, including interpersonal skills development within an existing accounting course² and using a training approach for interpersonal skills development. For example, at the University of Melbourne and at Victoria University students have the option of taking a communication elective (University of Melbourne, 2012; Victoria University, 2012). At the University of Tasmania the course Accounting Theory included a business communication component (Smith, 2006), where students used the *Communication Skills Handbook for Accounting* (Fleet, Summers, & Smith, 2006) alongside their accounting theory text.

The researcher had the opportunity to participate in a leadership program that

included interpersonal skills development and this provided the impetus for the current research. The leadership program was conducted by Caleb Leadership Ministries³ and was based on principles used at the Dale Carnegie Institute. Considerable anecdotal evidence from participants indicated they believed their skills were enhanced after participating in the leadership program (Woodall, 2003, 2004, 2005, 2006). The leadership program addressed a number of skills including: management, motivation, public speaking, training, decision-making and interpersonal. As the interpersonal skills component was of specific interest to the researcher, the effectiveness of this component was subsequently researched. This led to a quantitative and then a qualitative study of participants' views about their interpersonal skills development after attending the leadership program (Daff, 2012a; Daff & Dickins, 2010). The results indicated participants perceived that their interpersonal skills had improved after taking the program. Additionally, they continued to incorporate the improved skills into their conversations post-training. Participants viewed their conversations as more intentional, purposeful and meaningful, additionally conversation moved to a deeper level. Conversations were no longer random events, they now had a purpose: to get to know and to encourage others.

As there was limited information available about teaching interpersonal skills to accounting students the researcher looked to medical education. Research on developing the interpersonal skills of medical students has been ongoing for decades and extensively researched (Daff, 2012b). Burns and Moore (2008) suggest that medical discourse research may be useful in understanding accountant discourses. Doctors' discussions with their patients and accountants' discussions with their clients both involve professional conversations with laypeople (Daff, 2012b). The link between doctors undertaking interpersonal skills training and increased patient satisfaction has been shown in a number of studies undertaken in various countries such as Belgium (Delvaux et al., 2005), Finland (Hietanen, Aro, Holli, & Schreck, 2007) and the UK (Shilling, Jenkins, & Fallowfield, 2003). Role-plays stand out as the common approach to teaching interpersonal skills not only in medicine (Cegala & Broz, 2002; Lane & Rollnick, 2007) but generally as well (Holsbrink-Engels, 2000). While observing lecturers exhibit oral communication is important for students, students need to move beyond mere observation to practise skills (Paice, Heard, & Moss, 2002). Role-plays provide students with a safe and controlled environment to practise interpersonal communication and receive feedback (Lane & Rollnick, 2007). Joyner and Young (2006) provide a number of recommendations for successful role-plays. The

researcher had the opportunity to attend a medical communication class at the University of Newcastle and observed students practising interpersonal skills using role-plays.

One of the concerns that has been raised about introducing generic skills into the curriculum is the issue that there is no space in the already crowded curriculum (Paisey & Paisey, 2007). A reorganisation of content between courses provided some space in a course taught by the researcher (Business Systems) to incorporate interpersonal skills development. Approval was granted to implement the curriculum change. Drawing on the successful approaches in training doctors in interpersonal skills (Daff, 2012b) and first-hand experiences of interpersonal skills training with Caleb Leadership Ministries⁴ the curriculum was developed. Adding new material to a course creates an opportunity cost as some content usually needs to be taken out. This provides the instructor with an opportunity to explain the appropriateness of changes made to meet the educational objectives of the course (Bloch, Brewer, & Stout, 2012). In the current research project, this also proved to be the case and this is outlined in the Case Context section. Although a number of changes had been made to the course from the previous year, it was the interpersonal skills component that was the focus of the current study and the Research Questions section that follows details the issues that were explored.

Research Questions

The primary research question for this project can be stated as: ‘What can be learnt from students’ perceptions of learning interpersonal skills that can inform accounting educators to assist in future curriculum development?’ This question was explored through considering the following sub-questions as the students’ learning journals were reviewed:

1. What were the students’ initial perceptions about studying communication?
2. What were the students’ perceptions about interacting with their classmates and class dynamics?
3. What were the students’ perceptions about the out-of-class exercises?
4. In what ways did the students believe their conversations had changed as a result of taking the course?
5. What were the students’ responses to using learning journals?
6. What elements of the course did the students find particularly helpful?
7. What suggestions did the students have to improve the course?

Each of these sub-questions is addressed in turn under the Findings section.

Methodology

A form of action research was used for this project. Action research provides a tool for solving practical problems that allows the teacher-researcher to choose the focus of the research (Gay, Mills, & Airasian, 2009). Action research involves a systematic process of inquiry and is more closely aligned with qualitative approaches to research (Ary, Jacobs, Razavieh, & Sorensen, 2009). Some of the elements of action research include: seeking solutions, identifying local problems without concern for generalising the findings and focusing on participants' experienced reality. Participants are chosen based on the intentions of the study, and the research is undertaken by an insider (the teacher) (Ary et al., 2009). Creswell (2012, pp. 589-590), while noting that action research is dynamic and flexible, outlines eight steps that indicate a general approach to action research:

1. Determine if action research is the best research design for the project
2. Identify the problem that is to be studied
3. Locate the resources that will help address the problem
4. Identify the information that will be gathered
5. Implement data collection
6. Analyse the data
7. Develop a plan of action
8. Implement the plan and reflect.

These steps can be seen in the current project. Firstly, an action research approach was deemed appropriate as 'action research is often undertaken by teachers to determine the effectiveness of a specific teaching intervention in a particular setting' (Drew, Hardman, & Hosp, 2008, p. 12). The problem to be studied, 'how to enhance accounting students' interpersonal skills', has been outlined above. The resources to be used to address the problem have been developed through drawing on experiences with interpersonal skills training, and through referring to literature from other disciplines as was discussed in the Literature Review section. Information was gathered from students' learning journals, and the rationale for this is explained in the following section on Case Context. Thirteen of the 14 students enrolled in the course signed a consent form agreeing that their learning journals would be available for research purposes. This group comprised nine males and four females. The collection of the data (from the students' electronically submitted journals) took place after the semester had been completed and students had obtained their results in the course. The process of data analysis is shown below. The plan of action and its implementation are

also explained in the Case Context section, while reflections are provided in the latter part of the paper.

Evans and Cable (2011) note the difficulty in gathering evidence of improved communication skills and they advise careful consideration needs to be taken in ascertaining the appropriate approach. Because the purpose of the study is to describe understandings, experiences, meanings and beliefs, it lends itself to a qualitative approach (Wisker, 2008). Davies (1999, p. 115) also recommends the use of a qualitative approach to acquire evidence about the consequences of educational ‘activities on students’ ... sense of self and their sense of social worth and identity.’ The students’ learning journals provided the basis for gaining insight into their thoughts and feelings concerning learning interpersonal skills. NVivo software was used to store the de-identified student journals. Students’ responses to particular topics of interest, were coded to individual nodes that were later grouped together to address the different research questions (Guest, MacQueen, & Namey, 2012). The matrix framework function (Edhlund & McDougall, 2012) was then used to assist in analysing the reflective journal responses. This enabled the creation of tables to answer each research question. The cell of the tables showed the individual student’s responses that had been coded to the relevant nodes that were being examined for each research question. (Di Gregorio & Davidson, 2008). From this, a comparison was made between all of the students’ responses coded at each node as well as the individual student responses coded to a number of related nodes. While the researcher determined what was to be included in the matrix frameworks, a research assistant reviewed all comments and developed summaries of the issues by topic and by student. This added a level of rigour to the analysis as it enabled the researcher to not only reflect on what students were writing about a particular topic but also to compare that to the research assistant’s summaries while writing up the Findings and Discussion sections.

Case Context

The classes were run in a three-hour block once per week over 13 weeks. As mentioned earlier, the communication component was introduced into a Business Systems course. The course is scheduled for the first semester of the second year in a three year Bachelor of Business program that comprises 24 courses. The course in its entirety included advanced Excel as well as an introduction to information communication technologies in larger organisations. Several guest lecturers assisted with various aspects of the communication skills component of the program. Having just one three-hour block per week made it much

easier to secure guest lecturers. The guest lecturer for the first two weeks introduced students to the adapted Shannon and Weaver (1949) process model of communication. The model identifies a sender, a message, a receiver, feedback, channels, context or setting, and noise or interference (Dwyer, 2009). Students were also given an opportunity to complete a Keirseley temperament sorter assessment (Keirseley & Bates, 1998). After that there was a discussion about the influence of temperament on one's preferred communication style. In the third week a different guest lecturer spoke about communication within a professional consulting organisation. Week four moved from communication and focused on some advanced Excel concepts.

In the fifth week the researcher took responsibility for the ensuing classes on communication where the focus was on interpersonal skills. After setting the scene about the importance of communication for accountants, students were then introduced to the elements of good conversation. There are many commentators who discuss the importance of communication for accountants. For example, Dwyer (2009) sees that it is not only technical expertise that is needed for success but it is also important to be *communication-orientated*. This incorporates 'professionalism, empathy, awareness and concern for others ... good listening skills ... [and being] open, approachable and supportive of others' (Dwyer, 2009, p. 4).

Conversation was discussed in terms of five elements. These elements were addressed over a number of weeks with students being required to practise each element, firstly with their classmates and then in out-of-class conversations. The first element to be addressed was listening skills. Here the keys to good listening were discussed. The second element involved the non-threatening areas of conversation. Discussions centred on appropriate questions to ask and students were provided with visual cues to aid them in remembering. The third element of conversation addressed using conversation expanders. Rather than jumping from one topic to another, the conversation expanders help focus listening and provide the opportunity to explore a topic in depth. This is simply using open questions that start with: who, what, when, where, why, how and tell me. The fourth element of conversation to be covered was moving to the deeper issues. Here the focus was on moving conversation beyond the superficial using appropriate questions. Responding thoughtfully was the final element and this included affirmation as well as giving and receiving compliments.

Assessing students' learning

Learning journals were selected as the most appropriate tool to assess interpersonal skills for a number of reasons. Graduates require knowledge, skills and attributes not only to enter the profession but also to further their development through the professional accounting bodies (CPA & ICAA, 2012). Accounting educators need to consider preparing students for long term careers, not just their first job (Thomson, 2009). This calls for learning that allows students to recognise what they already know and determine 'how it can be transferred to other situations and adapted into different contexts' (Ling, 2005, p. 268).

Learning journals are a strategy that encourages deep learning and reflective practice, skills that are sought by employers. They provide an opportunity for students to narrate thoughts, feelings and experiences of the learning journey in a course as well as commenting on the course content (Bisman, 2011). They also increase self-awareness and enable students to increase their connection with the course material (Pavlovich, Collins, & Jones, 2009). Additionally, they are one way to promote critical self-awareness and they aid in translating theory into practice (Loo & Thorpe, 2002). Learning journals fit well with developing interpersonal skills as in 'understanding reflection, one is able to develop an ability to relate to others and form strong interpersonal relationships' (Pavlovich, 2007, p. 294).

Students completed learning journals each week. These comprised a number of questions for students to reflect on including: class activities, out of class activities and the set readings. November (1996) found that when guidance is given regarding journal writing, better results occur. Weekly journals formed 25% of the assessment for the Business Systems course. Assessment marks were awarded to students based on the depth and extent of their responses to the journal questions. Interpersonal skills were also addressed in the three hour, end of semester examination with a compulsory 30 minute question.

Findings

Students' initial perceptions about studying communication

Students' initial thoughts about studying communication showed an element of surprise, initial confusion and slight apprehension. Students were also excited about learning new skills or improving their skills. The uneasy feelings students expressed were largely due to

personal struggles with communication. However despite such feelings, many recognised the importance of studying communication in a business degree. One student said, ‘I was hesitant at first but it’s a topic that is very important.’ Another said, ‘Initially [I was] confused but as the class progressed it became more interesting and appealing.’

Students’ perceptions about interacting with their classmates and class dynamics

Each time students dialogued with their classmates they were encouraged to converse with different students. In their journals students reflected on both their initial thoughts on being asked to participate in the exercises and their thoughts at the completion of each exercise. It was at this point, in the fifth week, that greater variation in students’ positive and negative comments appeared. This may well have been due to the students now spending a significant time dialoguing with different class members. This moved students into the unfamiliar and as one student later admitted, ‘I tend to go with someone I felt that I could talk to and not go with someone that I felt like I didn't know and felt uncomfortable with.’ Nevertheless they were surprised when they found they had more in common than they had anticipated.

In the first in-class exercise, students used the non-threatening questions. While many students expressed an element of apprehension or uncomfortableness, they were surprised to discover ‘that the conversation started to flow’. Many students commented that the conversation became natural. Students realised that ‘having a trouble shoot list of questions’ provided them with a ‘starting point’.

With the second exercise the conversation expanders were used and some students still persisted with negative thoughts of apprehension, however a majority expressed an interest in the exercise. Students also found the conversation went into unexpected topics and became more personal. Students commented that thinking about the next question to ask interfered with the flow of the conversation, and that listening was the key. This allowed questions to easily and quickly come to mind without much deliberate thought.

Only eight students commented on the third in-class exercise of taking conversation to a deeper level. Greater apprehension set in as can be seen in the phrases ‘beyond uncomfortable’ and ‘worried’. With this particular exercise students’ reservations remained after the exercise. The majority of students felt uncomfortable and reserved about opening up and sharing personal information with other class members. Additionally, they felt that it was

unnatural to force questions and dive straight into deeper issues without much pre-conversation. Students noted that the degree of reservation depended on the mood, response and attitude of the partner. One particular student commented that they were, 'excited to do this exercise' until they discovered that their conversation partner was a lecturer. They noted though, in the workplace they would be confronted by people older than themselves and they would have to 'work on getting used to [it] in the future.' There were however several students whose later thoughts on the exercise were positive and they were encouraged by their partners' willingness to open up.

The final in-class exercise involved intentional affirmation. Some students found it difficult to affirm others saying such things as, '[it was] a little hard for me' and 'I thought it was not going to work'. Some expressed concern that the exercise felt contrived. The students appeared polarised in their views on this particular exercise, with those expressing positive comments being in similar proportion to those expressing concerns. Positive comments included, 'I thought this would fit perfectly into the whole conversation puzzle' and 'it was a good exercise'. The students recognised that to be effective, an affirmation must be genuine. A number commented that being on the receiving end of an affirmation felt good and encouraging. Some students also stated that affirming class members you know is easy, but it is much harder to affirm someone you do not know well.

The above discussion focused on considering students' views on each class activity separately. It is also useful to consider the individual students and any patterns in their initial thoughts and afterthoughts over all four activities. Two students stood out as viewing the exercises as a positive learning experience. The remainder of the students expressed concerns over the various exercises, however they did tend to see the value in the exercises to help improve their skills. Several students appeared to find all of the exercises a challenge with one saying, 'I wasn't really in the mood for having a conversation in class, I was getting a bit over it.' One of the concerns in a few cases was that some conversation partners appeared unwilling to genuinely participate in the exercises.

Students also reflected on the extent that they had come to know their classmates as a result of the in-class discussions. Students had come to know each other better, gain new insights about each other and engage with each other on a deeper level. As interactions increased, a greater comfort between class members was established and they were more

relaxed. There was a feeling of being ‘all as one instead of individual little groups’. One student observed, ‘Interaction has certainly increased both in the class and outside class.’

Students’ perceptions of the out-of-class exercises

In the same week that students participated in exercises in the classroom they were also asked to apply the concepts in conversations outside the classroom. Generally this involved a conversation with someone they knew, as well as a conversation with someone they hardly knew. After each conversation students reflected when and where the conversation took place, the topics discussed and how they felt after the conversation. They also reflected on the extent to which the conversation felt natural or contrived. The first conversations using non-threatening questions, with people they knew, were generally viewed as feeling natural and flowing well. One student commented that knowing they had to write about the experience made it, feel ‘a little unnatural or contrived’, nevertheless when they ‘got more involved in the conversation then ... [they] found it just flowed’. In the conversation with people they knew, using the conversation expanders, most commented on the conversation feeling natural. One commented that this exercise was less daunting than the previous one as they were building on from lessons learned in the previous class. The eight students who reported on a conversation that discovers deeper issues (with people they knew but seldom had deep conversations) reflected on it positively. Phrases used in reflections included: ‘I felt good’, ‘it felt natural’ and ‘I felt a greater connection’.

To have a conversation with someone you already know is one thing, but to practise these skills with someone you hardly know takes the conversation to a new level. Students found using the non-threatening conversation questions enabled ‘natural’, ‘fairly easy flowing’, ‘fulfilling’ conversations. Several commented that while conversations sometimes started a little awkwardly later they began to flow. Using the conversation expanders with a stranger revealed similar reflections to using the non-threatening questions.

Students were then encouraged to use all the principles in a longer conversation out-of-class. In conversations with people they knew, the conversations were fulfilling and barriers were broken down. Many commented that they had gained something greater from the conversation, for example a sense of assistance, the beginning of a greater friendship, understanding and compassion. One commented, ‘The conversation went better than I had anticipated and after the conversation I felt that my conversation skills had improved

considerably.’ Ten students commented on conversations aimed at using all the principles with a stranger. All but one student saw it as a positive experience. Positive comments included: ‘fulfilling’, and they ‘felt good’. Only one student commented ‘I kept thinking about my next question’, so the conversation had not worked as they had hoped.

Students’ perceptions on how their conversations had changed as a result of taking the course

In the final journal students were asked to comment on the exercises to engage in conversations out-of-class and about the extent they felt it had helped them develop their communication skills. Students alternated between feeling forced to engage in conversations, whilst noting at the same time that it encouraged them to communicate where they might not have otherwise. Some students commented that doing the exercises on a continual basis became a ‘drain’ and was ‘annoying’. Students also noticed that their skills had improved and they were communicating better. So while it was challenging, it was also useful. In addition, students were asked to specifically comment on the experience of talking with people they hardly knew. Students were divided in their thoughts, with most commenting that they had grown in confidence and felt relatively at ease talking to people they didn't know. As one student said it was ‘a little confronting and they felt forced’, but later on they discovered that ‘using the skills I have learnt in class made having conversations with people I hardly knew quite easier [sic] and not fake’.

Students also reflected on ways their conversations may be different after learning and practising interpersonal skills. Only one student commented they had learnt nothing, and found their skills decreased as they were ‘focusing more on the skills than on the actual act of communication’. The comments of only one student throughout the semester particularly stood out as negative. In contrast, the remainder of the class highlighted various aspects that had been helpful to them. They found the concepts and principles useful in providing structure to their conversations, responses and language. They also commented on the importance of listening. Many students have achieved more confidence and comfort in engaging in conversations and some highlighted that the use of questions and principles will remain in their knowledge and assist the flow of their conversations in the future.

Students' responses to using learning journals

Students' initial thoughts about using learning journals were generally positive as they envisaged they would be 'more engaging and help to refresh our memory'. One student commented, 'You think more about what you have done in class and what you can take away and use.' Another saw them as 'A good idea because it makes us communicate what we've learnt, what we did and didn't like and improvements that could be made.' Journals were also seen as 'more relevant to communications' as they involved sharing thoughts 'rather than doing tutorials.' One student was pleased that they would be able to express a 'personal opinion freely without fear of being penalised'. Three students expressed concerns over unclear expectations as to how the journals would be assessed. As there were no right or wrong answers, one student commented that assessment was 'more based on perceived effort'.

At the end of the semester students looked back on the experience of using learning journals. Two students commented that they did not get any easier as the semester progressed due to the level of 'in-depth analysis', insight and self-discovery that was required. In contrast, two other students commented that writing their journals became easier over time. While it was recognised that journals were quite demanding and increased the students' workloads, they were also seen as beneficial. As one student said, 'It pays off in the end because this is actually one of the classes where I remember most of the things that we covered all semester.' Several students commented that having to document so many conversations became cumbersome and tedious and they suggested the number of journals should be cut down. A number of students responded very positively about writing reflective journals. For example one said, 'I believe that using reflective journals is the best way to assess ... communication.' Another said, 'It aided learning because it required us to gain a deeper understanding of what we learnt in class by thinking deeply about how the topics have been useful to us.' Analysing conversations certainly assisted in improving them, as one student remarked, 'I felt that analysing how I spoke to people helped me to have better conversations and have a deeper understanding of how people deal with their problems but at the same time, I could also help them deal with it.'

Elements of the course that students found particularly helpful

One student mentioned that understanding different personalities and how to relate to them was helpful, while another commented on the practical applications and exercises. Comments

included, 'The whole topic of communication has been invaluable to me both in my study/work life [and] my personal life.' Another said, 'I thoroughly enjoyed the communication lectures because it helped me to have a deeper understanding of the importance of communication in our everyday lives.'

A number of students commented on readings they had found helpful. Two students mentioned the reading on encouragement (Maxwell, 2003), however each student focused on different aspects. Two different students mentioned an article about the power of words (Satir, 2009). Other readings mentioned addressed revealing ourselves to others (Johnson, 2009), communication in the workplace (Kangasharju & Nikko, 2009) and emotional intelligence (Manna, Bryan, & Pastoria, 2009).

Students' suggestions to improve the course

Students were asked to reflect on what could be done to improve the communication component of the course. Several students mentioned they would have also liked to develop their skills in presentations. One student suggested looking at conversations in retrospect and analysing them would have been more beneficial rather than 'forcing the conversation while thinking of so many components that you must fulfil'. Another student, while seeing the value in studying communication, didn't like the feeling of being 'obligated to' do exercises in class. They would have preferred to do them at their own pace over a week. Even so this student acknowledged that life isn't always planned and 'having the abilities necessary to function in pressurised situations on the fly is valuable'. While students generally appreciated the communication classes some felt there was too much focus and suggested the need for a separate class in communication. Two students had no suggestions for improvement but rather commented on how they had enjoyed the communication component.

Discussion and Reflections

Notwithstanding the localised nature of this study, analysing the learning journals revealed several issues that other instructors may possibly face when implementing such a program. If accounting educators are able to anticipate potential problems associated with teaching interpersonal skills, they can proactively address the issues to minimise students' negative responses. A review of the findings revealed several issues:

- Laying appropriate foundations for enhancing interpersonal skills

- Preparing students for the in-class exercises
- Preparing students for the out-of-class exercises
- Responding to students' complaints about the number of required exercises
- Recognising the changing class dynamic
- Evaluating the appropriateness of reflective journals for assessing interpersonal skills development

Each issue is discussed in turn below.

Laying appropriate foundations for enhancing interpersonal skills

Making students aware of the need for accountants to have well-developed interpersonal skills helps address students' initial surprise and hesitancy about learning interpersonal skills. Discussing the implications for both accountants and clients when communication breaks down⁵ assists in enhancing student interest in the material that follows. Once students can appreciate the need for interpersonal skills they become more open to learning the skills (Holsbrink-Engles, 2000).

Setting the scene through discussing communication theory and exploring factors that enhance or diminish communication worked well in providing a foundation for the practical exercises that followed. Understanding their own temperaments and the influences of temperaments on communication proved to be a popular topic with students. Introducing these issues early in the course seemed to enhance student interest in the material that was to follow. By the end of the second week there was general agreement among the students that studying communication was worthwhile.

Preparing students for the in-class exercises

To gain skills in interpersonal relations it is necessary to have an opportunity to practise skills (Crosbie, 2005). This was facilitated through students conversing with each other during the class periods as well as practising their skills in out-of-class conversations. The initial surprise turned to hesitation and anxiety as students participated in practical exercises in-class. Students often noted that doing the exercises with their classmates felt a little unnatural or contrived. A few students expressed disappointment that their classmates did not take the exercises seriously. As an instructor it is important to anticipate that students may feel anxious and apprehensive about participating in conversation exercises. Instructors can then

encourage students by recognising how they might be feeling. Through discussions, students can identify their emotions and realise that while they might be feeling anxious prior to an exercise, afterwards they will most likely be pleased that they participated. It is important for the instructor to create a safe, positive learning environment that facilitates students moving out of their comfort zones (Crosbie, 2005). Providing an opportunity for students to dialogue about doing the exercises helps them realise they are not alone in their feelings of anxiety. It is also important for instructors to emphasise the importance of showing respect to one's conversation partner and doing one's best to genuinely engage in the conversation.

Preparing students for the out-of-class exercises

Although students may have felt anxious about practising their skills with their fellow classmates, this did not stop students completing the out-of-class exercises. It was interesting to note that they seemed to respond more positively about the outcomes of the out-of-class exercises than the in-class exercises. The three students in the Byrne *et al.* (2012) study with high communication apprehension expressed their fearfulness about talking to strangers. In the current study however, all the students participated in a number of exercises requiring them to talk to strangers. The reason for their positive responses to these conversations may be that the first time one tries something new it can be a bit daunting, however the next time it becomes a little easier. Also the students were able to choose who and where they did the out-of-class exercises. Students not only took up the challenge to have conversations out-of-class with people they knew, but they also had a number of conversations with people they hardly knew. Byrne, Flood and Shanahan (2012) found that while communicating with strangers compared with friends led to increased anxiety for some students, apprehension levels reduced quickly. The results of the current study however, showed that it was interacting with classmates that appeared to cause greater initial anxiety for most students in the group. This can be differentiated from the Byrne, Flood and Shanahan (2012) study where it was found that only students with high levels of communication apprehension felt apprehensive about conversing with their fellow classmates. The current study also found a number of students expressed initial apprehension when starting conversations with strangers (or classmates), although they became more relaxed as the conversations progressed.

It may be that the incremental approach to skill building helped reduce student anxiety concerning the out-of-class exercises. Addressing the different elements of conversation over a number of weeks, and providing students with an opportunity to practise

their skills with fellow classmates prior to undertaking the out-of-class exercises, appeared to help reduce anxiety. Additionally, students were required to have conversations both with people they knew and people they hardly knew. This encouraged students, should they choose, to practise their skills with people with whom they were familiar prior to having conversations with strangers.

Responding to students' complaints about the number of required exercises

Another issue that students raised was the question of why they must repeatedly have conversations both inside and outside of class as it seemed repetitive. When students raise this issue it provides instructors with an opportunity to assure students that is only through practise that skills are honed. The more one practises, the more competent one becomes and there is less need to consciously think about putting the principles into practice.

Recognising the changing class dynamic

Some students noted that they tended to have conversations in class with fellow students that they felt comfortable with. The researcher also observed this phenomenon. To assist students to have successful conversations while undertaking the out-of-class exercises, it is suggested that students should be gently encouraged to change conversation partners for the in-class exercises, in order to help them move out of their comfort zones in a safe environment. This may give them greater confidence when they then undertake the out-of-class exercises. Students' reflections showed that continually having conversations with their classmates improves the class dynamics.

Evaluating the appropriateness of learning journals for assessing interpersonal skills development

Learning journals appeared to be the appropriate tool for assessing interpersonal skills development. While students felt that perhaps there were too many journals, nevertheless the use of journals enhanced their awareness about communication. In the following year the number of journals required was reduced by one third. As an instructor reads the students' journals they may be surprised at the students' candid responses and also discouraged by their negativity. When reviewing students' journals, Youssef (2012) noticed that no matter how hard she tried some students continued to be negative, and she needed to distinguish between feedback that related to the actual evaluation of the instruction and that which was due to other factors students were experiencing or their individual personality traits. She also noted

feeling discouraged by students who resisted participation and demonstrated negative attitudes, and that she needed to separate personal feeling from professional judgement.

Limitations and Future Research Directions

This study is based on thematically analysing the learning journals of a small group of students and as such the results may not be generalised to broader or different settings. An additional limitation is that the evaluation of the journals was performed by a single researcher, while this was supplemented with a comparison to the research assistant's summaries, the researcher made the final decisions about the interpretations included in the write up and so they are the researcher's interpretations. These limitations provide for the potential to undertake further studies with larger groups of students and more than one researcher to enable the determination of inter-rater reliability.

The approach to curriculum change in the current study was possible due to the smaller class size. Further research is necessary to consider how the approach might be adapted for larger numbers of students. While students expressed some anxiety about the exercises that they were required to undertake, their journals did not reveal extreme levels of anxiety. The Byrne, Flood and Shanahan (2012) study notes that it did not examine the impact of undertaking communication activities on communication apprehension. Further research may incorporate evaluating communication apprehension alongside students' reflective journals. The Byrne *et al.* (2012) study also suggested that communication apprehension may decrease with maturity. The current study was undertaken with second-year students, while first-year students were interviewed for the Byrne *et al.* (2012) study. Further research is required to determine where best to include interpersonal skills development in the accounting curriculum.

Students appreciated the input of the guest lecturers and the opportunity to gain insight into the workforce. Organising appropriate guest lecturers (and securing funding for them) may be difficult in some university settings. The current course was facilitated with the assistance of three guest lecturers from an organisation that was a corporate sponsor and so they donated their time.

Conclusion

This paper provided an overview of a program developed to enhance accounting students' interpersonal skills. A qualitative approach was used to review students' responses from their learning journals. Developing the interpersonal skills of accounting students is a challenging task for both students and educators. Exercises to develop skills take students away from the known and familiar into new levels of awareness. This requires a greater demand on instructors to encourage and support students in their learning.

A number of potential issues were identified that may assist educators who desire to develop or implement curriculum changes to enhance their students' interpersonal skills. It is important that students appreciate the need for accountants to have well-developed interpersonal skills. When instructors anticipate student anxiety about undertaking exercises inside and outside of class they can take appropriate action to minimise anxiety. Instructors may also explain to students the importance of practise in developing skills. When students work together on improving their interpersonal skills, this may potentially improve class dynamics. Learning journals appeared to be an appropriate assessment tool for students to reflect on their interpersonal skills development.

While incorporating such skill development into the curriculum may be a timely and challenging task, it is nevertheless very rewarding and has the potential to create sustained improvement in students' interpersonal skills. As one student summed it up, 'The ways in which I approach a conversation and discussion have certainly changed from doing this class. The words ... [I] use, the way in which I give an answer and response have changed. I really take time to think about what I am saying and how I am saying it and thinking about the person to whom I am talking to and what they are saying to ensure I am giving a thoughtful response.'

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Notes

¹ Notable exceptions are Burns & Moore (2008) and Jones and Sin (2003).

² The term 'course' used here refers to a single subject or unit within an undergraduate degree.

³ Caleb Leadership Ministries is now operating under the name Skill Builders Plus, the website skillbuildersplus.com is currently under construction.

⁴ The researcher completed the three-week leadership program, attended three trainer training programs and assisted as an instructor in the interpersonal skills component of the program on two different programs.

⁵ For a light-hearted commentary on successful and unsuccessful client-accountant communication see Daff (2010, 2011).