

LESSONS FROM SUCCESSES IN MEDICAL COMMUNICATION TRAINING AND THEIR APPLICATIONS TO ACCOUNTING EDUCATION

Abstract

Accountants interact with people from diverse backgrounds. While accounting knowledge and technical skills are essential, it is well developed interpersonal skills that will enhance their relationships with clients and staff alike. Similarly, patients want their doctors to have extensive medical knowledge and an agreeable bedside manner. To address this, professional communication training forms part of the education of doctors and has been extensively researched. Employers of accounting graduates are looking for students with well developed interpersonal skills, however concerns continue about how well accounting education has addressed this need. In addition research on approaches to improve accountants' interpersonal skills is limited. This paper seeks to raise awareness that successes in medical professional communication training may be drawn on to help frame an interpersonal skills training approach appropriate for accounting education. Also provided are two appendices that may assist accounting educators. One takes a medical communication model and suggests how it might be adapted to understand accountant-client interactions, while the second summarises the key issues to be considered in implementing interpersonal skills training including listing some helpful resources.

Key words: Accountants' communication, education of accountants, interpersonal skills, medical communication training

Introduction

Employers rate both oral and written communication skills highly. Communication¹ is one of the specific abilities often sought from job applicants. The accounting professional bodies also rate such skills highly and include them in their listing of generic skills required of graduates (ICAA & CPA, 2009). Despite their continued promotion, evidence suggests that such skills remain underdeveloped and accounting educators are remiss in not providing adequate opportunities for this skill development (Jackling & Watty, 2010). This paper suggests ways the interpersonal skills component of communication may be enhanced in accounting education.

While there are many differences between what doctors and accountants do, both face the issue of the complexity of professional communication. This includes asking appropriate questions and explaining technical concepts to lay people. Doing this well requires good interpersonal skills. Medical training has addressed the issue of interpersonal skills development for a number of years. The topic has been considerably researched and the successes of this training are well documented. This paper seeks to highlight the successes from medical training regarding professional communication and suggests how they may have application in the education of accounting students. Good communication between doctors and their patients is important for diagnosis and treatment and adds to patient satisfaction. Likewise, when accountants add good communication skills to their technical skills there are improved outcomes for those with whom they interact (Daff, 2011). Satisfied clients are more likely to make referrals and are less likely to bring about additional costs that may be arise in correcting miscommunications. Burns and Moore (2008b) highlight the lack of study into accountant interactions and they are among the few to note that research on medical discourses may be useful in understanding accountant discourses.

The paper starts with a brief overview of the importance of accountants' professional communication and currently perceived deficiencies. Next, juxtaposing elements of doctor-patient interactions and accountant-client interactions demonstrate similar elements in both types of professional encounters. The paper seeks to raise awareness of the medical professions' well-researched, successful actions to improve communication in medical encounters. After providing an overview of this literature, strategies from medical training are suggested that may be helpful for accounting educators who wish to enhance their students' interpersonal skills. Two appendices are also provided to assist accounting educators who desire to implement interpersonal skills training with their students. The first appendix draws on a successful model for teaching physicians interpersonal skills (Brown & Bylund, 2008; Bylund, et al., 2011) and shows how it might be adapted so it can apply to accountant interactions. The second appendix lists some helpful resources and summarises the factors to consider when implementing an interpersonal skills training course.

Interpersonal skills defined

The difficulty in defining interpersonal skills is lamented by many communication researchers (Greene & Burlison, 2003; Spitzberg & Dillard, 2002, p. 89). While different terms are used, social and interpersonal skills can be regarded as synonymous and have been defined as the means through which "relationships are initiated, negotiated, maintained, transformed and dissolved" (Spitzberg & Cupach, 2002, p. 564). While this explains the outcome of such skills, it does not explain what makes up those skills. Hargie (2006) conceptualises interpersonal skills as a form of skilled performance and compares socially skilled behaviour (such as interviewing or negotiating) with motor skills behaviour (such as operating a machine or playing a sport). Drawing on this he defines social skills as a "process in which the individual implements a set of goal-directed, inter-related, situationally appropriate social behaviours, which are learned and controlled" (p. 13). Skill is not just having knowledge but applying it appropriately.

While communication researchers differ in their definitions of interpersonal skills, studies of the generic skills of accounting graduates have also approached interpersonal skills in a variety of ways. Sin and Reid (2005, p. 16) define interpersonal skills as “securing outcomes through interpersonal interactions (e.g., ‘people’ skills, listening, empathy, communication, motivation, team management)”. Under the heading interpersonal skills, another study of generic skills (Ashiabor, Blazey, & Janu, 2006) included the ability to be outcomes focused, appreciate different cultural backgrounds and value systems, demonstrate teamwork and tolerate ambiguity. That study also had a distinct category of communication skills that included effective listening. Yet another study differentiated between communication skills, confidence and interpersonal skills and personality factors (De Lange, Jackling, & Gut, 2006).

The accounting bodies’ Professional Accreditation Guidelines for Higher Education Programs (ICAA & CPA, 2009) list six skills (based on the work of Birkett, 1993) under interpersonal skills:

1. listen effectively
2. present, discuss and defend views
3. transfer and receive knowledge
4. negotiate with people from different backgrounds and with different value systems
5. understand group dynamics
6. collaborate with colleagues.

The Guidelines note that communication skills are not listed as a separate skills area as they are an integral component of other areas of study.

The importance of various aspects of communication emerged when professional accountants (at

entry level, manager and partner level) from the USA offices of multi-national accounting firms were asked to rank the factors needed for effective communication in a professional accounting setting (Stowers & White, 1999). Factors deemed important, in order of priority, were attitude, sincerity, personality, teamwork, leadership, the ability to motivate, objectivity and forcefulness. This paper will consider interpersonal skills from the perspective of accountant and client interactions² but first it will explore why accountants need such skills.

Accountants and interpersonal skills

Why accountants need interpersonal skills

Accountants are constantly interacting with others as they meet with clients, work in teams and provide guidance and advice. Surveys of graduate employers demonstrate the importance they place on communication skills (Graduate Careers Australia, 2006; Graduate Management Admission Council, 2008; Ludwig, 2002). A recent study of management accountant position advertisements also revealed that communication skills were mentioned frequently and marginally ahead of technical skills (Davey, France, & Street, 2010). Studies of both employers of accounting graduates and graduates themselves have likewise demonstrated the importance of well-developed communication skills. This global phenomenon is illustrated in studies undertaken in various locations including: the UK (Hassall, Joyce, Arquero Montaña, & Donoso Anes, 2005), Australia (Ashiabor, et al., 2006; Hancock, et al., 2009; Kavanagh & Drennan, 2008), New Zealand (Bui & Porter, 2010; Gray, 2010), the USA (Blanthorne, Bhamornsiri, & Guinn, 2005), Singapore (Beck & Halim, 2008), Spain (Hassall, et al., 2005) and South Africa (Štrbac & Roodt, 2007).

Accountants need to be able to interact with diverse groups of people (Jones & Sin, 2003; Messmer, 2006) and the essence of the professional is the ability to build trusting relationships.

Some key behaviours required by accountants to build such trust include showing genuine interest, active listening, showing care and vulnerability (Walker, 2005). Clients want their accountants to be able to show rapport in understanding their changing needs (Belsey, 2005). The value of establishing rapport with clients was also revealed in a thematic analysis of USA accounting practitioners' communication concerns (Smythe & Nikolai, 2002). Many employers consider effective writing and communication as more important than student grades (Chiurri & Varaksina, 2006). While written communication is important, it is estimated that 90% of communication with clients is verbal (Rumney, 2006). This is why interpersonal skills are so important for accountants, and their future will be bright when they possess well-developed skills in areas such as communication, dealing with change and team work (Brent, 2006).

Perceived deficiencies in accountants' interpersonal skills

Discussion of accountant stereotypes has been ongoing for decades (Friedman & Lyne, 2001; Merino, 1981) and there is a common view that it is unusual for accountants to be good with people (Trounson, 2009). They have been viewed as fearing engagement with clients at an emotional level as they have not been trained for that (Switzer, 2006, p. 30). They have also been perceived as hiding their natural personalities. The reason for this is they are seen to be too task focused rather than people focused. This makes them seem impersonal, technical and remote (Belsey, 2005). In spite of the increased attention given to generic skills, graduates in Australia viewed interpersonal skills as the area with the greatest deficiency (De Lange, et al., 2006). Lack of skills in communication, including listening and speaking, are of major concern to employers of accounting graduates (Kranacher, 2007). Another Australian study showed listening and questioning skills were seen to be the greatest area of perceived deficiency for financial planners (Jackling & Sullivan, 2007).

A thematic analysis of the oral communication concerns of USA undergraduate and graduate accounting students as well as professional accountants (Smythe & Nikolai, 2002) showed all three groups were more concerned with managing one-on-one interactions with colleagues, clients or superiors than with making presentations to groups. The importance of building rapport emerged as important for professional accountants. The educational implications of the study are worthy of consideration:

- the need for a broader repertoire of interpersonal communication skills including projecting enthusiasm and commitment
- the need for leadership training in areas such as developing team building skills.

Smythe and Nikolai (2002) saw the need to expand students' exposure to oral communication training opportunities as well as to address a range of communication skills. Formal education as well as continuing professional training and experiences are recommended to contribute to the development of effective life-long communication skills (Stowers & White, 1999). It can be seen that issues about accountants' communication skills are not just localised but they are a global concern.

The implications of poor communications skills are significant as suboptimal decisions may be made and clients may be lost (Ogilvie, 2006). Accounting students with underdeveloped skills may find gaining employment more difficult (Tindale, Evans, Cable, & Mead, 2005). Poor communication skills also influence on-the-job performance (Štrbac & Roodt, 2007). Client dissatisfaction and misunderstandings may arise when accountants display poor communication skills (Daff, 2010). In contrast when accountants have well developed communication skills it may lead to better outcomes for clients as they feel understood and that their needs are addressed (Daff, 2011; McNeilly & Barr, 2006). Also, when clients receive improved outcomes they may be more likely to refer their accountants to others.

The need for accounting students to develop their interpersonal skills is well recognised. Nevertheless, recent studies demonstrating specific effective techniques for teaching interpersonal skills to accountants are few. Grace and Gilsdorf (2004) consider strategies for improving oral communication from a presentation, rather than a one-on-one perspective as do Fleet, Summers, & Smith (2006). Burns and Moore (2008b) along with Jones and Sin (2003) are lonely voices suggesting teaching strategies to improve students' one-on-one communication. Burns and Moore (2008a) also contend that the success of current training for accounting students in communication is restricted due to the lack of analysis of accountants' everyday interactions. In addition, they suggest (2008b) that prior research into the interactions between doctors and patients may provide helpful approaches to assist in understanding accountant-client interactions. The next section considers similarities and differences between doctor-patient and accountant-client relationships.

Parallels between doctors and accountants

Parallels can be drawn between doctor-patient relationships and the accountant-client relationships (Burns & Moore, 2008b). Client expectations may vary between concerns over the size of a tax refund to wealth creation. Likewise, patients experience diseases of varying severity (ranging from acute to chronic, mild to life threatening) and this may influence their expectations of the communication with their doctor (Ong, de Haes, Hoos, & Lammes, 1995). Some clients may see a visit to their accountant as purely a means to get their tax return done while others want to glean knowledge from their accountant. Similarly, some patients see a visit to the doctor as a means to an end, while others see it as an end in itself. The location of clients and patients may influence their expectations. Rural and urban clients have demonstrated differences in their selection criteria for accountants (Tidwell, Weekes, Scott, White, & Murphy, 2000). In a USA study, patients from rural areas reported higher level of positive

communication with healthcare providers than those in urban areas (Schouten, Meeuwesen, Tromp, & Harmsen, 2007).

While both clients and patients often have on-going interactions with their respective accountants and doctors there are some differences in their discussions. A visit to the accountant may take significantly longer than a visit to the doctor. While the motivation may be different, non-disclosure of information may arise in both settings. The impact of non-compliance differs too. If a client fails to implement her/his accountant's suggestions, poor financial outcomes may arise; in addition there may be fines or penalties. When a patient disregards a doctor's recommendations, poor health may either continue or arise. In both cases however, the effects may be terminal, financially or in terms of life span. Notwithstanding the differences, interactions with doctors or accountants have the common elements of professional communication. In a medical encounter these have been summarised as: open the discussion, gather information, understand the patient's perspective, share information, reach agreement on problems and plans, and provide closure (Bayer-Fetzer Conference on Physician-Patient Communication in Medical Education., 2001). It is contended that similar elements are involved when an accountant interacts with a client. Regardless of whether the professional is interacting with a patient or client there is a need to express technical concepts in a way that may be understood by a lay person. The professional also needs to be able to ask the right questions to gather the appropriate information. This is complicated by the issue that the lay person may not always be aware of what information is important. Understanding the patient's or client's perspectives is also necessary for effective communication to take place. In addition, in both situations they may be the bearer of bad news, albeit the doctor's news is of a personal nature.

The outcomes of effective professional communication will include an understanding of the important issues by both parties. While compliance with recommendations is the ideal, if the

client or patient should decide not to comply then they should be made aware of the associated risks. The ramifications for a patient will be the impact on their health. However if a client fails to meet necessary legal requirements then the accountant may be required to notify relevant authorities. Another evidence of effective communication may be gauged by the patient's/client's satisfaction with the elements of the interaction, notwithstanding that they may not like the issues discussed.

Patients' preferences concerning what they want from their physician are as unique and individual as the patients themselves (Schattner, Rudin, & Jellin, 2004). When considering the attributes patients desire in their doctors, not surprisingly, a major concern is that they be experienced and professional. A 30-year systematic review of the literature on patients' priorities when visiting their general practitioner revealed humaneness was most important followed by competence and accuracy (Wensing, Jung, Mainz, Olesen, & Grol, 1998).

Studies have also been undertaken on customer satisfaction in accountant-client relationships. One USA study went beyond client satisfaction to examine *delight* (McNeilly & Barr, 2006). Clients are delighted when accountants exceed their expectations. Activities and behaviours identified as having the greatest potential for delivering exceptional service included, relating well, providing good explanations and encouraging involvement. When another group of clients rated statements about their experience with an accounting firm, a more personal emotion-laden approach where clients are known and understood was required to delight clients. Two studies of accountants that considered the five dimensions of service quality (responsiveness, assurance, empathy, tangibles and reliability) revealed different results. Empathy was the only component statistically significantly related to customer satisfaction in a study into professional accounting firms in Northern Cyprus (Aga & Safakli, 2007). The biggest discrepancies between expectations and perceived delivery were in the areas of responsiveness and empathy. In

contrast an earlier USA study on accountants and service quality (Saxby, Ehlen, & Koski, 2004) found that assurance and reliability were the significant factors in client satisfaction. Differences in the responses clients give concerning the quality of accounting services may arise due to changing expectations in a highly competitive market (McNeilly & Barr, 2006). Notwithstanding the varied results of these studies, the importance of the interpersonal aspect in the provision of accounting services cannot be overlooked.

A variety of interpersonal skills is addressed in medical training and this includes: questioning skills, empathic communication skills and checking knowledge and understanding (Bonvicini, et al., 2009; Brown, Bylund, Gueguen, et al., 2010; Stein, Frankel, & Krupat, 2005). These common elements of professional communication are required in both doctor-patient interactions and accountant-client interactions. Given the extensive research about the former, the next section draws on that research to identify successes from the interpersonal skills training of doctors.

Lessons from the interpersonal skills training of doctors

The outcomes of interpersonal skills training for doctors

Research from teaching doctors communication skills in various countries such as Belgium (Delvaux, et al., 2005), Finland (Hietanen, Aro, Holli, & Schreck, 2007) and the UK (Shilling, Jenkins, & Fallowfield, 2003) has shown improvements in patient satisfaction. One USA study (Haskard, et al., 2008) not only considered improvements in patient satisfaction, it also discovered an increased willingness to recommend the physician. The ongoing retention of skills has also been demonstrated (Jenkins & Fallowfield, 2002). Doctors with poorer performance have shown the greatest improvements in their communication skills after attending (Alder, Christen, Zemp, & Bitzer, 2007). Also, additional skills not apparent after three months post-

training became evident during a 12-month follow up of communication skills training program (using a randomised controlled trial) (Fallowfield, Jenkins, Farewell, & Solis-Trapala, 2003).

A review of research that considered 27 trials where interventions occurred to alter the interactions between patients and doctors found increased satisfaction with care in 17 (63%) of the studies (Griffin, et al., 2004). However, not all writers view research into communication in health care in a positive light. It has been argued that although outcomes were either positive or mixed, much of the research was flawed due to factors such as small samples, single study location, use of non-validated measures and the absence of control groups (Chant, Randle, Russell, & Webb, 2002; Lane & Rollnick, 2007). Skelton (2005) laments that medical communication research has focused on what common sense tells us, that teaching works and repetition aids recollection. He sees that teaching skills only is restrictive and communication training should offer opportunities for reflection and deeper understanding as this leads to the discovery of things not previously articulated. While there are a few voices that question the research on the outcomes of communication training for doctors, an overwhelming number of studies have yielded positive results. The importance of training in these skills can be seen in the widespread acceptance of this training and the next section considers the varied approaches taken to such training.

Approaches to interpersonal skills training for doctors

Communication skills training that has behavioural, cognitive and affective components has been shown to lead to a more effective interviewing style. This may also lead to changed attitudes and beliefs, thus increasing the likelihood of such skills being used in a clinical setting (Jenkins & Fallowfield, 2002). The evaluation of patient satisfaction has been used to determine the extent doctors are employing interpersonal skills. Reviewing methods used in teaching and assessing such skills will be helpful to explain how such approaches may be used by accounting

educators. The timing of teaching communication skills has been shown to impact students' attitudes to such training. First year students were more positive about learning these skills than second and third year students. Female students were more positive about learning communication skills and were more likely to see their current skills as lacking competency (Cleland, Foster, & Moffat, 2005).

A combination of readings, lectures, panel discussions and small group activities is used for teaching interpersonal skills to medical students. Role plays with hypothetical patients, the use of standardised patients³, and analysis of audio taped or videotaped patient interviews are all typical small group activities (Haq, Steele, Marchand, Seibert, & Brody, 2004). Role plays feature as the most commonly used approach to teaching interpersonal skills not only in medicine (Bylund, et al., 2008; Hargie, Dickson, Boohan, & Hughes, 1998) but generally as well (Holsbrink-Engels, 2001).

Role plays address real-life situations and enable students to gain perspective from both a doctor's and a patient's point of view, which leads to greater awareness of the needs of both (Joyner & Young, 2006). While role plays with either standardised patients or fellow students are common, one study investigated the use of virtual patients (Stevens, et al., 2006). Practising doctors have shown their support for role plays when they were asked to reflect on the usefulness of role plays, working with actors and being videoed in learning communication skills while completing their medical training. All three methods were rated as either moderate or very useful by more than 70% (from a group of 96) of the medical graduates (Grant & Hawken, 2000). A review of 23 studies on the use of simulated patients and role-plays in communication skills training found that the majority showed significant improvement in the use of communication skills (Lane & Rollnick, 2007). Student perceptions of using simulated patients were mostly positive. The advantages of using simulated patients included the

opportunity to practise skills and to replay within the same session. Simulated patients could also be trained to assist with feedback to students and facilitate teaching. The main drawback was the expense. A similar way to practise skills is role plays with fellow students, though student resistance is a drawback as they complain about the artificiality; however this may also be due to their anxiety (Kurtz, Silverman, & Draper, 2005). Feedback is an important element of communication skills training. When using role plays or simulation, feedback can be verbal, or sessions may be videotaped for review. Grant and Hawken (2000) note that videotaping is only useful if it is part of a three-stage process: critical appraisal, a written report by students and review by staff members. One innovative method was to use an interactive CD-ROM to provide structured feedback (Roter, et al., 2004). While coding the recording took time, an added advantage of this method was the shorter time taken in conducting the training.

These approaches to learning communication skills could be described as active learning. This has been defined as learning which engages students in higher order thinking tasks such as analysis, synthesis and evaluation (Bonwell & Eison, 1991). Active learning is often contrasted to the traditional lecture format where students passively receive information. An active learning environment appears to be well suited to learning communication skills (Kember & Leung, 2005). Lepschy (2008, p. 331) notes that “learning processes in the field of oral communication can only be initiated by a high degree of individual participation and self-experience”. While experiential learning is critical to communication skills development, it is complemented by didactic teaching, as concepts, principles and research findings can illuminate that learning. Intellectual understanding can guide the use of skills and aid in exploring attitudes and issues (Kurtz, et al., 2005). Evidence also suggests the doctors who learn the most are those who attend short courses or residential workshops to improve their skills and then later have an opportunity to receive feedback in real consultations (Maguire & Pitceathly, 2002).

The next section moves from considering approaches to teaching skills, to the assessment of communication skills.

Approaches to assessment

Instruction is only part of the training process, the other key element is assessment. Epstein (2007) provides a helpful summary of commonly used assessment methods and their limitations and strengths. He notes assessments can be enhanced by considering the goals of the assessment, what to assess and how to assess.

Common approaches to assessing students' communication skills include Objective Structured Clinical Examination (OSCE)⁴, video assessment and rating scales (Hargie, et al., 1998). Focused observation and feedback as well as debriefing sessions based on recall, audio tapes or videotapes are also common (Haq, et al., 2004). The use of standardised patients has proven to be the most common method of assessing communication skills (Epstein & Hundert, 2002). Peer assessment is another approach that can be used to complement other forms of assessment and Norcini (2003) offers suggestions to increase the quality of such assessment. Evaluations by several colleagues are needed to produce reliable results (Ramsey, et al., 1993).

Addressing challenges

Educators of communication skills face various challenges. Some of their colleagues take communication skills for granted, while others see such training as a distraction and impractical due to the busy load of students. The view that some students have a natural gift for these skills while others do not may impact effective curriculum development (Haq, et al., 2004). Communication is more complex than simple procedural skills, and although it is not a personality trait, skills are bound to self-concept, self-esteem and personal style. This places added pressure on learners and teachers (Kurtz, et al., 2005, p. 4).

A review of medical communication skills training prior to 2002 (Cegala & Broz, 2002) revealed a poor linkage between stated goals and what was taught. This was thought to be due to communication skills not being well defined and lack of agreement between training and assessment tools. A later review (Brown & Bylund, 2008) found that while there was better alignment between training objectives and assessments, the skills taught were poorly defined. To overcome this, one School of Medicine established a multi-disciplinary physician-patient communication committee to gain consensus (Arnold, et al., 2009). It is suggested that this may be an effective way to educate faculty and promote a unified educational effort. The mastery of communication skills is more likely when expectations are explicit, modelled and systematically evaluated (Haq, et al., 2004).

While it is useful to suggest possible strategies to enhance the teaching of communication skills, the skills of faculty to teach such courses also need to be considered. Bylund et al. (2008) provide an excellent overview of training faculty to facilitate role plays using video recording for feedback. Eleven of 19 respondent medical schools in the UK indicated they offered staff training programs for the communication skills training tutors (Hargie, et al., 1998). While faculty may exhibit excellent communication skills, most were not familiar with current frameworks (Haq, et al., 2004). One way to overcome the lack of training faculty may have had in teaching communication skills is to invite the communication faculty to have input into the process.

Doctor-patient consultations and accountant-client interactions while having some distinct differences also share many common elements of professional encounters. After indentifying successes and approaches for the teaching of interpersonal skills to doctors, the next section looks at how these might have application to accounting education.

Lessons learned from medical communication training and their applications to the education of accountants

Milne and McConnell (2001) suggest accounting educators should consider the problem-based learning approach used in the training of doctors. This approach moves away from lectures and towards small discussion groups. While the acquisition of knowledge is important for interpersonal skills development, research studies provide evidence of the effectiveness of workshop-based training to improve communication skills. Encouraging students to discuss and explore why communication skills are important is an essential starting point in communication training. Maguire and Pitceathly (2002) use the following order to illustrate how the issues should be addressed in training:

- provide evidence of current deficiencies in communication (reasons for them and their consequences)
- provide evidence the skills can overcome these deficiencies
- demonstrate the skills to be learned and request responses to these
- provide an opportunity to practise skills in a controlled, safe, supportive environment
- give constructive feedback on performance and reflect on factors blocking open communication.

In addressing the issue that training objectives and assessments are aligned and well defined, a multi-disciplinary communication committee (Arnold, et al., 2009) can assist in defining skills. Elements of the Comskil model (Brown & Bylund, 2008) may be applied to assist in ensuring consistency between the skills being taught and assessed. Use of the model has been evaluated in a number of studies (Brown, Bylund, Eddington, Gueguen, & Kissane, 2010; Brown, Bylund, Gueguen, et al., 2010; Bylund, et al., 2011; Gueguen, Bylund, Brown, Levin, & Kissane, 2009), with participants reporting improved self-efficacy and confidence in discussions with patients.

Its application to an accountant and client interaction is explained. The model views consultations as comprising five integrated components: goals, strategies, skills, process tasks and cognitive appraisals. The communication goal relates to the intended outcome for the meeting or part of the meeting. For example, a goal might be to “gather appropriate information from the client”. Communication strategies are the plans that guide the interaction towards achieving the communication goal. For example, providing information in an understandable way is a strategy that might be used when the communication goal is to explain to the client different options available for business operation. Communication skills are the individual methods that can be used to achieve a strategy. In the model these skills are defined as “concrete, teachable and observable” (Brown & Bylund, 2008, p. 39). For example, the strategy of providing information in an understandable way may be accomplished through summarising information and checking client understanding. Process tasks consist of dialogue sets or non-verbal communications that help produce an effective communication environment. They can range from basic to more involved. For example, a basic process is having a private, distraction-free environment, whereas a more complex process might be the framing of information. The final component, cognitive appraisal, is the observation and processing of the client’s verbal and non-verbal behaviour. This is the surmising by an accountant of the inexplicit or unstated agenda and needs a client may have. Because clients may not articulate important information, these skills are critical to effective communication. It is cognitive appraisal that will lead to selecting appropriate communication strategies and the use of communication skills. Two important cognitive appraisals are highlighted: client cues and client barriers. Without these the accountant-client relationship may be weakened. Client cues consist of the indirect statements used by clients to prompt the accountant for more information. For example, a client may want to ask a specific question about how a trust works. They may be hesitant to do so because it has been previously explained. Rather than directly asking for information they might say, “I don’t really know a lot about trusts”. If the visit is about the distribution of assets due to a marriage

dissolution, they might hint at their emotions. Client barriers relate to unstated client perceptions that may hamper an effective meeting. For example clients may realise there is an error in their tax returns but they may be reluctant to raise the issue because they fear they may face a penalty.

When using the Comskil approach (Brown & Bylund, 2008) the breaking down of communication into the five components assists in guiding the teaching approach. A major proportion of time is devoted to role plays. Lectures that include video examples are used to introduce and describe strategies and skills. A didactic teaching approach and video examples are used for teaching cognitive appraisals. Emphasis is given to process tasks throughout the examples. Informal feedback is provided to participants from facilitators and peers as part of the small group role plays. In addition formal feedback is provided through staff who view video recordings of participants' role plays. Appendix 1 illustrates an adaptation of the Comskil model for account-client interactions. This appendix is helpful in identifying the different elements that arise in accountant-client interactions. While common strategies may be adopted to achieve communication goals these strategies often include embedded communication skills. The Comskil model seeks to present communication skills in a clear and organised manner. This aims to assist educators through providing an unambiguous presentation of skills and by facilitating accurate assessments, as goals and outcomes are matched (Brown & Bylund, 2008).

Because attitudes and beliefs are involved in the development of effective interpersonal skills, an active learning environment is well suited for the task. It is through students practising skills and thereby gaining increased confidence that attitudes about communication will be enhanced. The use of role plays is an important element in such training. While the cost of using trained actors to assist in role-plays is a drawback, students can be selected to act out predetermined scenarios and this will provide their fellow students with opportunities to develop their interpersonal skills. Videotaping scenarios for later reuse has also been used effectively (Losh, et

al., 2005). For faculty who would like to introduce their students to role plays for interpersonal skills training, both Holsbrink-Engels (2000) and Joyner and Young (2006) provides some helpful suggestions for their design and implementation. The work of Burns and Moore (2008b) and Jones and Sin (Jones & Sin, 2003) may be referred to for some useful examples specifically designed for accountants.

Feedback is important to maximise the effectiveness of role plays. This can be achieved in various ways such as feedback by an observer, or video or audio recording for later analysis. A relatively new innovation has been the use of an interactive CD-ROM for feedback (Roter, et al., 2004). While feedback can be provided by instructors and fellow students, for students on internships and accountants in the workplace the Communication Assessment Tool (Makoul, Krupat, & Chang, 2007) may be adapted to allow clients to evaluate their interactions with accounting staff. Once training has taken place, the receiving of feedback in real situations has been shown to enhance learning (Maguire & Pitceathly, 2002). A variety of approaches has been used to assess interpersonal skills and the work of Epstein (2007) provides a useful summary of the advantages and disadvantages of assessment methods that may be referred to when selecting appropriate methods. With any assessment method, the importance of linking it to the skills learnt cannot be over-emphasised. Appendix 2 provides a summary of the key issues that need to be addressed when implementing interpersonal skills training as well as some helpful resources. This listing will provide a useful starting point for accounting educators wishing to enhance the interpersonal skills of their students as it will help them in identifying the important issues to consider and enable them to easily locate some resources to assist them.

The Outcome of Interpersonal Skills Training for Accountants

Research on teaching accountants interpersonal skills is limited. However one such study (Ruchala & Hill, 1994) aimed at improving the oral communication apprehension (CA) of

accounting students, showed positive results. CA is defined as “an individual’s level of fear or anxiety associated with either real or anticipated communication with another person or persons” (McCroskey, 1984, p. 13). Meta-analysis has revealed a relationship between CA and communication skills (Allen & Bourhis, 1996).⁵ CA considers four different contexts: public speaking, speaking in formal meetings, speaking in small group discussions and dyadic interactions. Apprehensive speakers tend to generally speak less frequently and for shorter periods in comparison to less anxious speakers (McCroskey, 1984). In the study aimed at accounting students (Ruchala & Hill, 1994) the communication skills training involved group work, interactions with practitioners, student presentations, and interviewing management personnel at accounting firms. While the study did not measure skill increases per se, it reported reduced CA post-training, with the most significant change being in the context of public speaking. Another study has demonstrated that without specific intervention there was no significant change in the CA scores of accounting students entering programs and finishing programs (Aly & Islam, 2003).

A proposed interpersonal skills training for accountants anticipates a number of benefits. Improved skills may lead to reduced anxiousness about communication. Skills expected to develop from communication training include: enhanced listening skills, greater awareness of asking appropriate questions and seeking clarification to avoid misunderstandings. Enhancing the interpersonal communication skills of accounting students aims to address the problems that have arisen from the currently identified deficiencies. These include gaining employment (Tindale, et al., 2005) and improved on-the-job performance (Štrbac & Roodt, 2007). Accountants with good communication skills may also be able to minimise the potential damage to reputation and other costs associated with correcting miscommunication. With good communication, clients’ may experience increased satisfaction and positive outcomes as they perceive their needs are understood and addressed (Daff, 2011; McNeilly & Barr, 2006).

Satisfied clients may lead to increased referrals, so it is not only clients but accountants that benefit too.

Limitations of this Study and its Implementation

This study is descriptive in nature. While there are similarities between doctor-patient interactions and accountant-client interactions there are also differences. Doctors study full-time for at least six years, whereas accounting tertiary studies generally require three years of full-time study. The longer time for medical training allows more time for training in skills and for their practical application. Medical students attend placements during their studies but often accounting students do not. Teaching and practising interpersonal skills is best in a small group environment so this is more resource intensive than lectures to large groups. Typical doctor-patient interactions are well known and documented whereas there is limited research on accountant-client interactions. Accounting academics may not have the skill to teach interpersonal skills but communication specialists can be brought in to do this. The above limitations provide opportunities for future research to aid in greater understanding of accountant-client interactions, to develop educational resources and to study the effectiveness and changes that occur as accountants undertake interpersonal skills training.

Conclusion and Recommendations

Interpersonal skills training for doctors has been ongoing for several decades and is supported by a large body of research. While patients value technical expertise, a physician's interpersonal skills have an influence on patient satisfaction and compliance. The effectiveness of interpersonal skills training has been demonstrated in various ways and has been measured by increases in patient satisfaction. Skills have also been evaluated by a variety of approaches including observation and recording. Just as doctors' interpersonal skills can influence their

interactions with patients, accountants' interpersonal skills can also impact their interactions with clients. While there are some obvious differences between a visit to a doctor and a visit to an accountant, both share common elements of professional communication. Accountants and their clients will benefit from accountants developing their interpersonal skills. Clients' satisfaction is likely to improve when they interact with accountants who have not only excellent technical skills but also well developed interpersonal skills. The benefit to accountants is that clear communication reduces the time lost in correcting misunderstandings. In addition, satisfied clients are more likely to make referrals. Approaches taken in effectively developing the interpersonal skills of doctors can be adapted for use in accounting education. It is recognised that accounting graduates will never gain all the skills they require while at university, as it is inappropriate to regard universities as surrogate employment and training agencies. However, there are certain levels of skills, including interpersonal skills that employers require of graduates (Helliard, Monk, & Stevenson, 2009). Students need to develop communication skills while they are at university and these can then be enhanced when they are in the workplace (Krause, 2007). The appendices provide helpful information for accounting educators who would like to enhance their current curriculum by specifically addressing students' interpersonal skills. Appendix 1 provides a medical communication training model adapted for accountant-client interactions, while Appendix 2 provides a listing of factors that need to be addressed when implementing interpersonal skills training as well as some helpful resources.

While group work and presentations have been the focus of oral communication skills development in accounting education, there are limited resources available for the teaching of one-on-one interpersonal skills. Many of the successes from the interpersonal skills training for doctors can be utilised in accounting education. Understanding the need for accountants to have such skills is important for the effectiveness of communication training. Because enhancing skills goes hand-in-hand with attitudes and beliefs, an active learning environment is favoured.

Role plays with feedback provide a well-researched successful approach to teaching interpersonal communication skills.

This paper has sought to highlight that accountants need interpersonal skills and to provide evidence of the successes in medical training that may be applied to accounting education. It has also suggested some approaches to teaching and assessing interpersonal skills. Examples from the training of doctors provide a starting point for any accounting educator who desires to enhance students' interpersonal skills or for a trainer involved in professional development. Greater understanding of accountant-client interactions is needed so that appropriate resources may be developed for accounting education. Once resources are generally available they can be introduced into the curriculum and their use monitored. Enhancing the interpersonal skills of accountants will provide benefits for the accountants themselves and those with whom they interact, not only in the workplace, but in their personal lives as well.

Acknowledgements

The author wishes to acknowledge the helpful advice on earlier versions of this manuscript from the Editor, the two anonymous reviewers as well as Steven Dellaportas, Peter Morey and Nina Hearn. Thanks are also due to the author's physician Dr Clare van Rooy.

Notes

¹The term communication is used in various ways by different writers: some use it as encompassing all types of communication, written, non-verbal and oral; while others use it to refer to presentations to groups and use the term interpersonal communication to refer to conversations and discussions. In relation to medical studies the term communication is generally used in a narrower sense to describe interactions between health care providers and patients (i.e. interpersonal communication).

² Although communication issues are important for accountants in whatever setting they are employed, for the sake of brevity this paper will focus on public accountant-client interactions. The primary context for such interactions is considered to be face-to-face information gathering and advisory meetings.

³ A standardised patient is an actor or lay person trained to portray a patient scenario in a standardised and consistent fashion (Burrows, 1993).

⁴ While OSCEs vary, often they are an organisation of stations where students attend each station for 5-10 minutes and perform a standardised clinical task under the observation of one or two examiners (Newble, 2004).

⁵ That is high CA (high levels of communication anxiety) were related to low communication skills.

References

- Aga, M., & Safakli, O. (2007). An empirical investigation of service quality and customer satisfaction in professional accounting firms: evidence from North Cyprus. *Problems and Perspectives in Management*, 5(3), 84-98.
- Alder, J., Christen, R., Zemp, E., & Bitzer, J. (2007). Communication skills training in obstetrics and gynaecology: whom should we train? A randomized controlled trial. *Archives of Gynecology and Obstetrics*, 276(6), 605-612.
- Allen, M., & Bourhis, J. (1996). The relationship of communication apprehension to communication behavior: a meta-analysis. *Communication Quarterly*, 44(2), 214-226.
- Aly, I., & Islam, M. (2003). Audit of accounting program on oral communications apprehension: a comparative study among accounting students. *Managerial Auditing Journal*, 18(9), 751.
- Arnold, R., Losh, D., Mauksch, L., Maresca, T., Storck, M., Wenrich, M., et al. (2009). Lexicon creation to promote faculty development in medical communication. *Patient Education and Counseling*, 74(2), 179-183.
- Ashiabor, H., Blazey, P., & Janu, P. (2006). *Investigation, Integration and Implementation of Generic Skills within the Business Law Curriculum*. Sydney: Macquarie University.
- Bayer-Fetzer Conference on Physician-Patient Communication in Medical Education. (2001). Essential elements of communication in medical encounters: the Kalamazoo Consensus Statement. *Academic Medicine*, 76(4), 390-393.
- Beck, J. E., & Halim, H. (2008). Undergraduate internships in accounting: what and how do Singapore interns learn from experience? *Accounting Education: an international journal*, 17(1), 1-22.
- Belsey, P. (2005). Bored to tears. *Accountancy Age* (September 8), 10.
- Birkett, W. P. (1993). *Competency Based Standards for Professional Accountants in Australia and New Zealand*: ASCPA, ICAA, NZSA.
- Blanthorne, C., Bhamornsiri, S., & Guinn, R. E. (2005). Are technical skills still important? *The CPA Journal*, 75(3), 64-65.
- Bonvicini, K. A., Perlin, M. J., Bylund, C. L., Carroll, G., Rouse, R. A., & Goldstein, M. G. (2009). Impact of communication training on physician expression of empathy in patient encounters. *Patient Education and Counseling*, 75(1), 3-10.
- Bonwell, C., & Eison, J. (1991). *Active Learning: Creating Excitement in the Classroom ERIC Digest*. Washington, D.C.: George Washington University, School of Education and Human Development.
- Brent, P. (2006). Soft skills speak volumes. *CA Magazine*, 139(9), 12.
- Brown, R. F., & Bylund, C. L. (2008). Communication skills training: describing a new conceptual model. *Academic Medicine*, 83(1), 37-44.
- Brown, R. F., Bylund, C. L., Eddington, J., Gueguen, J. A., & Kissane, D. W. (2010). Discussing prognosis in an oncology setting: initial evaluation of a communication skills training module. *Psycho Oncology*, 19(4), 408-414.

- Brown, R. F., Bylund, C. L., Gueguen, J. A., Diamond, C., Eddington, J., & Kissane, D. (2010). Developing patient-centered communication skills training for oncologists: describing the content and efficacy of training. *Communication Education, 59*(3), 235-248.
- Bui, B., & Porter, B. (2010). The expectation-performance gap in accounting education: an exploratory study. *Accounting Education: an international journal, 19*(1-2), 23-50.
- Burns, A., & Moore, S. (2008a). Communicating in professional accounting contexts - unexplored territory. *Taxation in Australia, 43*(5), 315-317.
- Burns, A., & Moore, S. (2008b). Questioning in simulated accountant-client consultations: exploring implications for ESP teaching. *English for Specific Purposes, 27*, 322-337.
- Burrows, H. S. (1993). An overview of the uses of standardised patients for teaching and evaluating clinical skills. *Academic Medicine, 6*, 443-451.
- Bylund, C. L., Brown, R. F., Bialer, P. A., Levin, T. T., Lubrano di Ciccone, B., & Kissane, D. W. (2011). Developing and implementing an advanced communication training program in oncology at a comprehensive cancer center. *Journal of Cancer Education, on-line*, 1-8.
- Bylund, C. L., Brown, R. F., di Ciccone, B. L., Levin, T. T., Gueguen, J. A., Hill, C., et al. (2008). Training faculty to facilitate communication skills training: development and evaluation of a workshop. *Patient Education and Counseling, 70*(3), 430-436.
- Cegala, D. J., & Broz, S. L. (2002). Physician communication skills training: a review of theoretical backgrounds, objectives and skills. *Medical Education, 36*(11), 1004-1016.
- Chant, S., Randle, J., Russell, G., & Webb, C. (2002). Communication skills training in healthcare: a review of the literature. *Nurse Educ Today, 22*(3), 189-202.
- Chiurri, M., & Varaksina, A. (2006). End of the myth: CPAs do have to write. *The CPA Journal, 76*(5), 10.
- Cleland, J., Foster, K., & Moffat, M. (2005). Undergraduate students' attitudes to communication skills learning differ depending on year of study and gender. *Medical Teacher, 27*(3), 246-251.
- Daff, L. (2010). Confusing communication. *Critical Perspectives on Accounting, 21*(8), 771.
- Daff, L. (2011). The communicating accountant. *Critical Perspectives on Accounting, 22*(5), 529.
- Davey, A., France, A., & Street, T. (2010). Advertised skills and characteristics of management accountants. In N. Shil & A. Pramanik (Eds.), *Contemporary Research in Cost and Management Accounting Practices: The Twenty First Century Perspective* (pp. 128-137). Miami: North American Business Press.
- De Lange, P., Jackling, B., & Gut, A. (2006). Accounting graduates' perceptions of skills emphasis in undergraduate courses: an investigation from two Victorian universities. *Accounting and Finance, 46*(3), 365-386.
- Delvaux, N., Merckaert, I., Marchal, S., Libert, Y., Conrardt, S., Boniver, J., et al. (2005). Physicians' communication with a cancer patient and a relative. *Cancer, 103*(11), 2397-2411.
- Epstein, R. (2007). Assessment in medical education. *New England Journal of Medicine, 356*(4), 387-396.
- Epstein, R., & Hundert, E. (2002). Defining and assessing professional competence. *American Medical Association, 287*(2), 226-235.
- Fadlon, J., Pessach, I., & Toker, A. (2004). Teaching medical students what they think they already know. *Education for Health, 17*(1), 35-41.
- Fallowfield, L., Jenkins, V., Farewell, V., & Solis-Trapala, I. (2003). Enduring impact of communication skills training: results of a 12-month follow-up. *British Journal of Cancer, 89*, 1445-1449.
- Fleet, W., Summers, J., & Smith, B. (2006). *Communication Skills Handbook for Accounting*. Brisbane: John Wiley & Sons.

- Friedman, A. L., & Lyne, S. R. (2001). The beancounter stereotype: Towards a general model of stereotype generation. *Critical Perspectives on Accounting*, 12(4), 423-451.
- Grace, D., & Gilsdorf, J. (2004). Classroom strategies for improving students' oral communication skills. *Journal of Accounting Education*, 22(2), 165-172.
- Graduate Careers Australia (2006). Graduate outlook 2006: A snapshot.
- Graduate Management Admission Council (2008). 2008 Corporate recruiters survey—Asian regional outlook. Retrieved June, 2010, from http://www.gmac.com/NR/rdonlyres/CA809C36-6F8B-4881-B212-0C9018980EE9/0/2008CRS_Asia.pdf
- Grant, V., & Hawken, S. (2000). What do they think of it now? Medical graduates' views of earlier training in communication skills. *Medical Teacher*, 22(3), 260-264.
- Gray, F. E. (2010). Specific oral communication skills desired in new accountancy graduates. *Business Communication Quarterly*, 73(1), 40-67.
- Greene, J. O., & Burlison, B. R. (2003). *Handbook of Communication and Social Interaction Skills*. Mahwah, NJ: Lawrence Erlbaum.
- Griffin, S. J., Kinmonth, A.-L., Veltman, M. W. M., Gillard, S., Grant, J., & Stewart, M. (2004). Effect on health-related outcomes of interventions to alter the interaction between patients and practitioners: a systematic review of trials. *Annals of Family Medicine*, 2(6), 595-608.
- Gueguen, J. A., Bylund, C. L., Brown, R. F., Levin, T. T., & Kissane, D. W. (2009). Conducting family meetings in palliative care: themes, techniques, and preliminary evaluation of a communication skills module. *Palliative and Supportive Care*, 7(02), 171-179.
- Hancock, P., Howieson, B., Kavanagh, M., Kent, J., Tempone, I., & Segal, N. (2009). *Volume 1 Final Report: Accounting for the Future: More than Numbers*: Australian Learning and Teaching Council.
- Haq, C., Steele, D., Marchand, L., Seibert, C., & Brody, D. (2004). Integrating the art and science of medical practice: innovations in teaching medical communication skills. *Family Medicine-Kansas City*, 36(1; SUPP), 43-50.
- Hargie, O. (2006). Skill in theory: Communication as skilled performance. In O. Hargie (Ed.), *The Handbook of Communication Skills* (3 ed., pp. 7-36). East Sussex: Routledge.
- Hargie, O., Dickson, D., Boohan, M., & Hughes, K. (1998). A survey of communication skills training in UK Schools of Medicine: present practices and prospective proposals. *Medical Education*, 32(1), 25-34.
- Haskard, K., Williams, S., DiMatteo, M., Rosenthal, R., White, M., & Goldstein, M. (2008). Physician and patient communication training in primary care: effects on participation and satisfaction. *Health Psychology*, 27(5), 513-522.
- Hassall, T., Joyce, J., Arquero Montaña, J., & Donoso Anes, J. (2005). Priorities for the development of vocational skills in management accountants: a European perspective. *Accounting Forum*, 29(4), 379-394.
- Helliar, C. V., Monk, E. A., & Stevenson, L. A. (2009). The development of trainee auditors' skills in tertiary education. *International Journal of Auditing*, 13(3), 185-202.
- Hietanen, P., Aro, A., Holli, K., & Schreck, M. (2007). A short communication course for physicians improves the quality of patient information in a clinical trial. *Acta Oncologica*, 46(1), 42-48.
- Holsbrink-Engels, G. (2000). Designing role-plays for interpersonal skills training. *Performance Improvement*, 39(9), 32-39.
- Holsbrink-Engels, G. (2001). Using a computer learning environment for initial training in dealing with social-communicative problems. *British Journal of Educational Technology*, 32(1), 53-67.
- ICAA, & CPA (2009). *Professional Accreditation Guidelines for Higher Education Programs*: ICAA & CPA.
- Jackling, B., & Sullivan, C. (2007). Financial planners in Australia: an evaluation of gaps in technical and behavioral skills. *Financial Services Review*, 16(3), 211-239.

- Jackling, B., & Watty, K. (2010). Generic skills. *Accounting Education: an international journal*, 19(1), 1-3.
- Jenkins, V., & Fallowfield, L. (2002). Can communication skills training alter physicians' beliefs and behavior in clinics? *Journal of Clinical Oncology*, 20(3), 765-769.
- Jones, A., & Sin, S. (2003). *Generic Skills in Accounting: Competencies for Students and Graduates, update*. Frenchs Forest, N.S.W.: Pearson Education Australia.
- Joyner, B., & Young, L. (2006). Teaching medical students using role play: twelve tips for successful role plays. *Medical Teacher*, 28(3), 225-229.
- Kavanagh, M., & Drennan, L. (2008). What skills and attributes does an accounting graduate need? Evidence from student perceptions and employer expectations. *Accounting & Finance*, 48(2), 279-300.
- Kelly, M., & Murphy, A. (2004). An evaluation of the cost of designing, delivering and assessing an undergraduate communication skills module. *Medical Teacher*, 26(7), 610-614.
- Kember, D., & Leung, D. Y. P. (2005). The influence of active learning experiences on the development of graduate capabilities. *Studies in Higher Education*, 30(2), 155-170.
- Kranacher, M. (2007). The problem with communication. *The CPA Journal*, 77(7), 80.
- Krause, M. J. (2007). Assessing the 'new information professional' beyond college. *The CPA Journal*, 77(9), 68.
- Kurtz, S., Silverman, J., & Draper, J. (2005). *Teaching and Learning Communication Skills in Medicine*. Oxon: Radcliffe Publishing.
- Lane, C., & Rollnick, S. (2007). The use of simulated patients and role-play in communication skills training: a review of the literature to August 2005. *Patient Education and Counseling*, 67(1-2), 13-20.
- Lepschy, A. (2008). Communications training. In H. Strohner & G. Rickheit (Eds.), *Handbook of Communication Competence* (pp. 315-342). Berlin: Walter de Gruyter.
- Losh, D. P. M., Mauksch, L. B. M., Arnold, R. W. M., Maresca, T. M. M., Storck, M. G. M., Maestas, R. R. M., et al. (2005). Teaching inpatient communication skills to medical students: an innovative strategy. *Academic Medicine*, 80(2), 118-124.
- Ludwig, C. (2002). The value of interpersonal skills. *Today's CPA*, 29(2), 26.
- Maguire, P., & Pitceathly, C. (2002). Key communication skills and how to acquire them. *British Medical Journal*, 325(7366), 697-700.
- Makoul, G., Krupat, E., & Chang, C. H. (2007). Measuring patient views of physician communication skills: development and testing of the Communication Assessment Tool. *Patient Education and Counseling*, 67(3), 333-342.
- McCroskey, J. C. (1984). The communication apprehension perspective. In J. A. Daly & J. C. McCroskey (Eds.), *Avoiding Communication: Shyness, Reticence and Communication Apprehension* (pp. 13-38). Beverley Hills, CA: Sage Publications.
- McNeilly, K., & Barr, T. (2006). I love my accountants - they're wonderful: understanding customer delight in the professional services arena. *The Journal of Services Marketing*, 20(3), 152.
- Merino, B., D. (1981). Are accountants stereotypes? *Journal of Accountancy* 151(5), 114.
- Messmer, M. (2006). Finding commonalities in difference. *Strategic Finance*, 88(3), 13.
- Milne, M. J., & McConnell, P. J. (2001). Problem-based learning: a pedagogy for using case material in accounting education. *Accounting Education: an international journal*, 10(1), 61-82.
- Newble, D. (2004). Techniques for measuring clinical competence: objective structured clinical examinations. *Medical Education*, 38(2), 199-203.
- Norcini, J. (2003). Peer assessment of competence. *Medical Education*, 37(6), 539-543.
- Ogilvie, R. (2006). Conversation comes easy. *Charter* (July), 33-35.
- Ong, L. M. L., de Haes, J., Hoos, A. M., & Lammes, F. B. (1995). Doctor-patient communication: a review of the literature. *Social Science & Medicine*, 40(7), 903-918.

- Ramsey, P., Wenrich, M., Carline, J., Inui, T., Larson, E., & LoGerfo, J. (1993). Use of peer ratings to evaluate physician performance. *American Medical Association*, 269(13), 1655-1660.
- Roter, D., Larson, S., Shinitzky, H., Chernoff, R., Serwint, J. R., Adamo, G., et al. (2004). Use of an innovative video feedback technique to enhance communication skills training. *Medical Education*, 38(2), 145-157.
- Ruchala, L. V., & Hill, J. W. (1994). Reducing accounting students' oral communication apprehension: empirical evidence. *Journal of Accounting Education*, 12(4), 283-303.
- Rumney, I. (2006). A matter of linguistics. *Charter*, 77(2), 44-45.
- Saxby, C. L., Ehlen, C. R., & Koski, T. R. (2004). Service quality in accounting firms: the relationship of service quality to client satisfaction and firm/client conflict. *Journal of Business & Economics Research*, 2(11).
- Schattner, A., Rudin, D., & Jellin, N. (2004). Good physicians from the perspective of their patients. *BMC Health Services Research*, 4(26). Retrieved June, 2010 from <http://www.biomedcentral.com/1472-6963/4/26>
- Schouten, B. C., Meeuwesen, L., Tromp, F., & Harmsen, H. A. M. (2007). Cultural diversity in patient participation: the influence of patients' characteristics and doctors' communicative behaviour. *Patient Education and Counseling*, 67(1-2), 214-223.
- Shilling, V., Jenkins, V., & Fallowfield, L. (2003). Factors affecting patient and clinician satisfaction with the clinical consultation: can communication skills training for clinicians improve satisfaction? *Psycho-Oncology*, 12(6), 599-611.
- Sin, S., & Reid, A. (2005). *Developing generic skills in accounting: resourcing and reflecting on trans-disciplinary research and insights*. Paper presented at the Australian Association for Research Education Annual Conference.
- Skelton, J. R. (2005). Everything you were afraid to ask about communication skills. *The British Journal of General Practice*, 55(510), 40.
- Smythe, M., & Nikolai, L. (2002). A thematic analysis of oral communication concerns with implications for curriculum design. *Journal of Accounting Education*, 20(3), 163-181.
- Spitzberg, B. H., & Cupach, W. (2002). Interpersonal skills. In M. L. Knapp & J. A. Daly (Eds.), *Handbook of Interpersonal Communication* (pp. 564-612). Thousand Oaks, CA.: Sage.
- Spitzberg, B. H., & Dillard, J. P. (2002). Social skills and communication. In M. Allan, R. Priess, B. Gayle & N. Burrell (Eds.), *Interpersonal Communication Research. Advances Through Meta-Analysis* (pp. 89-107). Mahwah: Lawrence Erlbaum.
- Stein, T., Frankel, R. M., & Krupat, E. (2005). Enhancing clinician communication skills in a large healthcare organization: a longitudinal case study. *Patient Education and Counseling*, 58(1), 4-12.
- Stevens, A., Hernandez, J., Johnsen, K., Dickerson, R., Raij, A., Harrison, C., et al. (2006). The use of virtual patients to teach medical students history taking and communication skills. *The American Journal of Surgery*, 191(6), 806-811.
- Stowers, R., & White, G. (1999). Connecting accounting and communication: a survey of public accounting firms. *Business Communication Quarterly*, 62(2), 23-40.
- Štrbac, E., & Roodt, G. (2007). Psychological attributes of successful trainee accountants. *SA Journal of Industrial Psychology*, 31(1), 9-17.
- Switzer, P. (2006). Out of Africa. *Charter*, 77(9), 28-30.
- Tidwell, P. M., Weekes, D., Scott, M., White, R., & Murphy, A. (2000). Examining client/accountant relationships: rural versus urban consumer selection criteria. *Journal of Professional Services Marketing*, 20(2), 107-120.
- Tindale, J., Evans, E., Cable, D., & Mead, S. (2005, November). *Are our accounting programs preparing graduates for professional accounting work?* Paper presented at the Australian Association for Research in Education (AARE), Sydney.
- Trounson, A. (2009, 14 January). Study tour talks up accountancy. *The Australian*, p. 25.

- Walker, K. (2005). In practice: soft skills - the rounded professional. *Accountancy*, 135(1338), 52.
- Wensing, M., Jung, H., Mainz, J., Olesen, F., & Grol, R. (1998). Which aspects of general practice care are important for patients? A systematic literature review. *Social Science & Medicine*, 47, 1573-1588.

Appendix 1

The Comskil Model (Bylund, et al., 2008) adapted for an accountant-client interaction

Skill	Description	Example
Checking Skills		
Check client understanding	Ask the clients about their understanding of previously conveyed information or the current situation.	“Tell me what you know about record retention?”
Check client accounting knowledge	Ask the clients about their understanding of accounting/financial terms that are used.	“We’ve been talking about trust election status. What do you understand that to mean?”
Check client preference for information	Ask clients about the type of information that is desired.	“Some people like their accountants to provide lots of information at a detailed level, while others only want summary information. What do you prefer?”
Shared decision making skills		
Introduce joint decision making	Offer joint decision making and say why it is important.	“There are several ways this might be approached. What is your preference?”
Check client preference for decision making	Ask the clients about their preferred role in the decision making. Do they want to have an active role or follow advice given?	“I would like to understand how you like to make decisions. Would you prefer for me to give you what I believe is the best option or would you like me to present several good options and then you make the final decision?”
Establishing the consultation framework skills		
Declare agenda items	State what you would like to cover in the consultation.	“Today I would like to discuss strategies to ensure you meet your loan obligations.”
Invite client agenda items	Ask the clients what items they would like to discuss.	“Before we get started I would like to hear what you are hoping to address in today’s visit.”
Negotiate agenda	Acknowledge client’s agenda items and note when you can address them. Ask clients to help prioritise items.	“While you have more issues you would like discussed than we have time for today, how would you like them prioritised?”

Skill	Description	Example
Questioning skills		
Invite client questions	Make it clear you are willing to answer their questions and address their concerns.	“Do you have any questions you would like to ask or issues you wish to discuss?”
Ask open questions	Ask questions that allow clients to respond in the manner they choose.	“What else would you like to discuss?”
Endorse question asking	Express the importance of asking questions.	“Questions are a good way for you to get the information you need, or to help me say things more clearly. I will try to answer any questions you might have. Please feel free to stop me if you need me to answer something.”
Clarify	Ask a question to try to better understand what a client is saying.	“When you asked about..., was there a particular issue to which you were referring?”
Restate	State in your own words what you think the client is saying.	“So, if I understand you correctly, you find it difficult to... ?
Make a “take stock” statement	Pause in the dialogue to review the prior discussion. Seek the client’s permission to move on.	“So far we have talked about... if you are satisfied about that, shall we move on to...?”
Empathic communication skills		
Acknowledge	Make a statement that indicates recognition of the client’s emotion or experience.	“It sounds to me you have been quite worried about...”
Normalise	Make a comparative statement which expresses that the particular emotional response is not out of the ordinary.	“It’s not uncommon to feel this way, when you face those types of concerns.”
Validate	Make a statement that the client’s response is appropriate and reasonable.	“It is understandable you have been worried about that.”
Encourage expression of feelings	Express to the client that you would like to know how they are feeling.	“Please feel free to share how you have been feeling about this.”
Praise client efforts	Make a statement that attempts to validate the client’s efforts to address issues raised.	“It sounds like you have made some improvements in ...”

Skill	Description	Example
Information organisation skills		
Preview information	Give an overview of the main points you are about to cover.	“First I’d like to talk about... after we’ve discussed that then we’ll address...”
Summarise	Recap the main details covered.	“So to summarise...”
Review next steps	Go over with the client the next things they will do (e.g. collect some information. that is required)	“I’ll just go over what happens next in the process...”

Appendix 2

Factors to consider when implementing interpersonal skills training and some resources

a. Who will teach this?

Communication specialists may be brought in or accounting academics may teach the skills. Alternatively the two can work together. If accounting academics are involved they need to have adequate training (Bylund, et al., 2008).

b. Where will this be taught in the course?

Communication is not something that should be taught in one subject and then forgotten. In medical training students usually have opportunities to develop their interpersonal skills and accounting students need to be given opportunities throughout their courses to build on these skills as well.

c. What form of instruction will be used?

The overwhelming approach in medical training has been not just one format but a combination including, small group discussions, lectures and role plays.

d. What are the optimal approaches to using role plays?

Role plays can be done between fellow students or others (actors) can be brought in to assist. Role plays are most useful if feedback is provided. This can take the form of the

class viewing the role play and discussing it, individual feedback or video recording and feedback (Holsbrink-Engels, 2000; Joyner & Young, 2006). Burns and Moore (2008b) provide some scenarios for accountant-client role plays.

- e. What sequence should the instruction take?

First students need to be made aware of current deficiencies in communication, reasons for them and their impact on both accountants and their clients. Next evidence needs to be provided that these deficiencies can be overcome. After that, skills need to be demonstrated and opportunities provided for practising them. Finally feedback should be given with an opportunity to reflect (Brown & Bylund, 2008; Fadlon, Pessach, & Toker, 2004; Losh, et al., 2005).

- f. What are the optimal approaches to interpersonal skills assessment?

Firstly the goals of the assessment should be made clear, and then consideration needs to be given to what should be assessed. Using multiple methods will capture different aspects of the communication process (Epstein, 2007; Makoul, et al., 2007). Norcini (2003) outlines the advantages and disadvantages of peer assessment and suggests strategies to minimise the risks.

- g. What will the cost be?

The approach taken will influence the cost. Bringing people in to perform role plays adds to costs while having a communication specialist brings different costs. Kelly and Murphy (2004) provide an example of how one program was costed.

- h. How can the success of a program be measured?

Student assessment outcomes as well as student evaluations can be used to measure success; however post-study follow up will demonstrate the continued implementation of skills.