Enhancing the Interpersonal Skills of Accounting Students: Staff and Students’ Reflections

Abstract
There are not many who would disagree that accounting graduates need well developed technical and generic skills. Communication skills are an important component of generic skills, and accounting educational research to date has addressed mainly writing and presentation skills. Research on developing accounting students’ interpersonal skills has received scant attention. This paper aims to address the evidential gap in educating accounting students at university level; highlight its imperative importance and provide instructors with a guide for successful curriculum implementation. The paper provides an example of how to incorporate communication skills into the accounting curriculum. Details are given on how to execute it effectively to promote positive outcomes that will aid students in developing necessary interpersonal skills for their future careers as accounting professionals.

By examining students’ responses to the initiated program, expressed in the form of reflective journals, accounting educators can grasp an understanding as to the potential problems associated with teaching interpersonal skills to accounting students. Through understanding the potential problems, instructors can potentially minimise the negative responses from students and achieve a positive result. The study finds that initial apprehension and concern were apparent in students’ responses to practising interpersonal skill development. However as time lapsed, confidence grew, class dynamics changed and a significant improvement in student communication and attitude was evident. In addition it suggests the need to instil in students early on, the importance of undertaking communication training for their future career as accountants. By offering an example of a communication-orientated business unit, and students’ responses to their learning, it can be seen that the teaching of interpersonal skills to accounting students not only impacts on their performance as students, but can positively affect their work as accountants and how they communicate in the workplace and beyond.

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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 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 and so he would chat to them and find out about their interests, hobbies and families. After the meeting he would take notes about these topics so 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). While it has been stated that accounting education has focused too much on technical skills at the expense of other competencies (Kavanagh & Drennan, 2008) it has also been argued that the focus on generic skills, largely driven by employer demands, was misguided and leads to discrimination against applicants from the working classes who are underdeveloped in these skills (Jacobs, 2003). On the other hand it is also argued that employers’ demands of graduates continue to grow unreasonably quickly. In reality though employers have significant influence in the generic skills debate as they have the right to hire and fire (Chia, 2005). Questions have also been raised about whether the responsibility for interpersonal skills development lies with universities or employers. One study found respondents were almost equally split in their thoughts about where the responsibility lies (Kavanagh, Hancock, Segal, Howieson, & Kent, 2010).

Notwithstanding the generic skills debate, concerns continue to be expressed about accountants’ underdeveloped interpersonal skills (Jackling & De Lange, 2009; Kranacher, 2007). One study found that accounting students viewed interpersonal skills as the greatest area of perceived deficiency and this perception had not changed over a ten-year period (De Lange, Jackling, & Gut, 2006). While much has been written about the need to incorporate soft skills into the curriculum, specifically how to achieve this has received scant attention (De Villiers, 2010). Although writing and presentation skills have been addressed (Craig &
McKinney, 2010; Matherly & Burney, 2009; Sharifi, McCombs, Fraser, & McCabe, 2009), there is little material available to accounting educators to assist them specifically in developing accounting students’ interpersonal skills (Daff, 2012). Also of concern are students’ perceptions that accountants have less need for well-developed oral communication skills relative to other professions (Ameen, Jackson, & Malgwi, 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 as misunderstanding leads to dissatisfaction (Daff, 2010; Ogilvie, 2006). On the other hand, when accountants display well-developed interpersonal skills, there are improved outcomes for clients (Daff, 2011; McNeilly & Barr, 2006). A study of factors that contribute to clients’ favourable evaluations of their accountants found, amongst 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. 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 accountant to others (Daff, 2012b).

This story shares my experience of incorporating interpersonal skills development into the accounting curriculum. The approach taken and students’ responses from their reflective journals are all part of the story. Through telling my story it is hoped to inspire accounting educators to consider introducing interpersonal skills development into their curriculum while also providing them with insights into how to go about it. In addition, analysing students’ reflections of their learning experiences enables the approach to be tailored to meet both educators’ and students’ needs.

**Developing the curriculum**

Fewer than six months after the conversation in the café I returned to academia. I wondered what would be the best approach to enhancing the interpersonal skills accounting students.
Prior to returning to academia I had attended a leadership course conducted by Caleb Leadership Ministries. I knew that attending this course had helped me in developing my interpersonal skills and there was considerable anecdotal evidence from participants about skills enhancement (Woodall, 2003, 2004, 2005, 2006). Would it be possible to take this training model and adapt it for use with accounting students? The leadership course was based on principles used at the Dale Carnegie Institute. The first step was to think conceptually about incorporating interpersonal skills into the accounting curriculum (Daff, 2009).

I needed to move beyond anecdotal evidence to research participants’ perceptions of the changes in their skills and the use of the skills after attending the leadership course. This led to a qualitative study and then a qualitative study of participants’ views about their interpersonal skill development after attending the leadership course (Daff, 2012a; Daff & Dickins, 2010). The results indicated participants perceived their interpersonal skills had improved after taking the course. Additionally, they continued to incorporate the improved skills into their conversations post-training. Participants’ viewed their conversations as more intentional, purposeful and meaningful. Participants were intentionally using the skills they had learned. Conversations were no longer random events, they now had a purpose to get to know others and to encourage. Conversations would move to a deeper level more often and this was linked to the participants’ being intentional and purposeful.

As I continued to search the Internet for material on developing interpersonal skills I was continually finding information in the medical education literature. I discovered that Burns and Moore (2008) had also highlighted that medical discourse research may be useful in understanding accountant discourses. There are a number of commonalities between doctors’ discussions with their patients and accountants’ discussions with their clients. In both cases there are professional conversations with laypeople. The link between doctors undertaking interpersonal skills training and increased patient satisfaction was 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). The ongoing retention of skills was also shown (Jenkins & Fallowfield, 2002). When visiting my doctor for a regular check-up, we discussed my research and she offered to arrange for an introduction to staff involved with medical communication studies at the University of Newcastle. This experience was the impetus for exploring how lessons from the successes of
teaching interpersonal skills in the medical profession might be applied in accounting education (Daff, 2012b).

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). This too was a concern at my own institution. A reorganisation of content between units provided some space in a unit I taught and so I approached our Dean about the possibility of working with accounting students on their interpersonal skills. Six years on from the conversation in the café, I was able to finally incorporate interpersonal skills development for accounting students into the curriculum. I drew on the successful approaches in training doctors in communication (Daff, 2012) and my experience of interpersonal skills training with Caleb Leadership Ministries in developing the curriculum. 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 change to meet the educational objectives of the course (Bloch, Brewer, & Stout, 2012).

**My approach to teaching accounting students interpersonal skills**

The classes were run in a three-hour block once per week over 13 weeks. Communication was not covered every week and an outline of the topics covered each week is shown in Appendix 1. Realizing that I didn’t have all the necessary expertise to teach interpersonal skills, I sought out a guest lecturer to come in to teach 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 Keirsey temperament sorter assessment (Keirsey & Bates, 1998). Discussion then followed about the influence of temperament on preferred communication style.

In the third week I took responsibility for the ensuing classes on communication. After setting the scene about the importance of communication for accountants, I proceeded to introduce the students to the elements of good conversation. It is easy to find 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. The first element to be addressed was listening skills. Here the keys to good listening were discussed. The second element involved the nonthreatening areas of conversation. Discussions centred on appropriate questions to ask and students were provided with visual cues to aid them in remembering. Students were then given the opportunity to converse in pairs using the nonthreatening questions and paying particular attention to focused listening. The five elements of conversation were addressed over a number of weeks with students being required to practice the elements covered firstly with their classmates and then in out-of-class conversations. 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.

Students’ responses to their learning
Students completed reflective journals on their learning experiences each week. Questions focused on the in-class and out-of-class exercises as well as requiring responses to readings. Weekly reflective journals formed 25% of the assessment for the unit. Thirteen of the 14 students enrolled in the unit agreed that their reflective journals would be available for research purposes. This group comprised nine males and four females.

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). In spite of the ongoing emphasis on generic skills, researchers continue to highlight the need for accounting educators to refine their programs
and address overlooked areas of interpersonal skills (Daff, De Lange, & Jackling, 2012).

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 the 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 subject 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).

Each week students were provided with a number of questions that enabled them to reflect on activities during class time and outside of class time, as well as the set reading for that particular week. November (1996) found that when guidance is given regarding journal writing, better results occur.

**Research questions**

From reviewing students’ journals my aim was to answer the following questions:

1. What were the students’ initial thoughts about studying communication?
2. What insights about communication had they gained after the first two weeks of classes?
3. What were the students’ thoughts about in-class exercises where they interacted with their classmates?
4. At the end of the course did students feel the in-class exercises had changed the class dynamic in any way?
5. What were the students’ thoughts about the out-of-class exercises?
6. In what ways did they believe their conversations had changed as a result of the course?
7. In what ways did the students see that the guest lecturers and the assigned readings aided their learning?
8. What were the students’ responses to using reflective journals?
9. What elements of the course did the students find particularly helpful?
10. What suggestions did the students have to improve the course?
Methodology
Because the purpose of the study is to describe understandings, experiences, meanings and beliefs it lends itself to a qualitative approach (Wisker, 2008). The students’ reflective journals provided the basis for gaining insight into their thoughts and feelings concerning learning interpersonal skills. As mentioned earlier, the weekly journals provided a platform for the students to reflect on both the in-class and out-of-class exercises. NVivo software was used to store the de-identified student journals. Student responses to particular topics of interest, as stated in the research questions, were coded to individual nodes that reflected the items of interest. The matrix framework function was then used to assist in analysing the reflective journal responses. This enables the creation of tables where each cell of the table shows the individual student’s response which can then be compared with other responses by the same student to related questions. From this, a comparison can be made between all of the students’ responses to an individual question as well as to related questions. While I 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 me to not only reflect on what students were writing about a particular topic but also to compare that to the research assistant’s summaries of her reflections while I was writing up the results and discussion.

Results and Discussion
Students’ initial thoughts about studying communication
In the first week of classes the importance of communication, the communication model, and temperaments and communication were discussed. Students’ initial thoughts about studying communication in a class on business systems showed an element of surprise, initial confusion and slight apprehension. There was also excitement about learning new skills or improving skills. The uneasy feelings expressed were largely due to personal struggles with communication. However, despite such feelings, many could recognise 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’ insights after the first two weeks of classes
As students reflected on the first class period many commented they had gained a greater understanding of the importance of communication in a business context. This was expressed by one student saying, “communication skills [are] of paramount importance in any organisation”. This student also recognised that “there are many different facets of effective communication and in any situation there are skills and techniques that we can use to communicate effectively”. Another student commented on the topic of communication saying it “is a lot more in-depth than first meets the eye”. Some believed the concepts presented were already familiar, as one student said, “besides the Keirsey Four Temperament Sorter there were no wildly new concepts that I hadn’t heard of before. That being said, some things do bear repeating so I was happy to hear the same ideas presented with perhaps slightly different angles.” Many commented about understanding personality dispositions and their influence on communication. As one student said, “I have a better understanding about how we communicate, and how to effectively communicate with different personality types.”

In the second week the issue of temperament in communication was explored in more detail. This led into a discussion concerning the different ways people determine the meaning, order, priority and significance of information that they receive or give away. For example, some people will focus on the words that are said, others will focus on what they see and yet others will focus on the emotion. Stereotypes were also discussed. In the journals, students reflected on how their knowledge or beliefs about communication had changed as a result of attending the two workshops and how they saw that the workshops might help them in their everyday communication. Students commented on gaining further insights in the second week, this included an increased knowledge and a greater understanding of what communication really entails. Generally student comments were positive with one student saying, “It has blown my mind in a positive way; I’ve learned a lot and only wish that I can learn more”. Another student said, it has been “very insightful and [I] have enhanced my ability to communicate effectively.” Aspects of emotional intelligence were also mentioned. One student remarked about their awareness of “the importance of emotional intelligence and the part it plays in communication with others”. Another spoke of the “need to be more aware of my emotions when making decisions and not let them blur my view but to be more objective.” Yet another student spoke about previously thinking “communication was mainly about being a clear and confident speaker so that people understood you.” Their views however had changed to now say, “the most important thing about communication was connecting with people”. Generally the feelings about what students had learned were very positive however one student
commented, “I didn’t learn anything new” and “I haven't determined it’s [sic] usefulness yet, I haven't found a way to apply these theories into everyday life.”

*Students’ thoughts about the in-class exercises with their classmates*

In each class period that addressed communication, students were required to dialogue with their classmates to practise various facets of conversation. Each time students were encouraged to converse with different students. For these exercises students reflected in their journals on both their initial thoughts on being asked to participate in the exercises and their thoughts at the completion of each exercise. It is at this point that greater variation in students’ positive and negative comments appear. This may well be 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 anticipated.

It is interesting to contrast their initial feelings with those afterwards. The first exercise students participated in was concerned with using the nonthreatening questions. Many students expressed an element of apprehension, uncomfortableness, worry and weirdness expressed in such phrases as “awkward”, “out of my comfort zone” and “hesitance”. While it “felt weird at first”, they were surprised to discover “that the conversation started to flow”. Many students commented when the conversation became natural, as one student explained, “after a few questions I felt it became more natural”. Students realised that “having a trouble shoot list of questions” provided them with a “starting point”.

The second exercise involved using the conversation expanders. While some students still persisted with negative thoughts of apprehension, a large majority expressed an interest in the exercise, with comments such as “it became fun”, “a good exercise” and one even said, “I loved doing this exercise”. Two students who were hesitant initially commented feeling positive afterwards with such statements as, “it was fun and interesting” and “we just talked naturally”. Students also found the conversation went to unexpected topics and became more personal. Students found that thinking about the next question to ask interfered in the flow of the conversation and that listening was the key, allowing other questions to easily and quickly come to mind without much deliberate thought.
The third in-class exercise was concerned with taking conversation to a deeper level. Only eight students commented on this particular exercise and generally greater apprehension set in as can be seen in the phrases “beyond uncomfortable”, “worried”, “a bit nervous” and “uncomfortable and unnatural”. With this particular exercise there were similar after thoughts among the majority of students, with most feeling uncomfortable and reserved about opening up and sharing personal information with their class members. Additionally they felt that it was unnatural to force questions and dive straight into deeper issues without much pre-conversation. Some found asking the questions difficult. They noted that the degree of reservation depended on the mood and the response and attitude of the partner. One particular student commented 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; they were encouraged by their partner’s willingness to open up. This included comments such as, “asking my classmate questions was fairly easy and so was answering them”, “I didn't find it hard at all”. One student mentioned, “I felt OK with some of the questions, but I also felt reserved with some of them as well.”

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”, “a difficult task” and “I thought it was not going to work”. Concern was expressed about the exercise feeling contrived. For example, “forcing people to get into pairs and affirming others didn't feel genuine”. 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”, “it was a good exercise” and “a good class activity”. Students recognised that to be effective, affirmation must be genuine. A number commented that being on the receiving end of 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 after thoughts 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”. In reflections after the class exercises one student particularly mentioned about the “task-like” nature of the exercises, although conversation did become more natural. One of the concerns in a few cases was conversation partners’ unwillingness to genuinely participate in the exercises.

Students’ reflections on interacting with their classmates and class dynamics
Because students had experienced a number of conversations with their classmates, students were asked to reflect on the extent they had come to know their classmates as a result of discussions and if they believed the dynamic in class had changed in any way. Students got to know each other better, gain new insights about each other and had an opportunity to engage with each other on a deeper level. Many believe that the dynamics of the class had changed as the interaction had 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.” The exercises took them out of their comfort zones and “helped all of class members to get to know each other. Interaction has certainly increased both in the class and outside class.” One student noted while getting to know the classmates their knowledge of them would be better if there had been an, “opportunity outside class to build on those conversations.” In contrast another commented, “now when we meet in other places apart from classrooms, it seems that we acknowledge each other much better.”

Students were also asked to reflect on the experience of interacting with their classmates and any interaction they particularly enjoyed or found quite difficult. Students’ comments showed a mix of both positive and negative. Some individuals really enjoyed the experience of getting to know their classmates and the practical application of the theory. One student commented that they enjoyed the interaction because they “learn better with practical activities.” However, some felt the exercises were forced, making their conversations contrived and awkward. Additionally they struggled with sharing personal information with classmates they did not normally converse with. In the exercise of sharing the deeper issues, students were not asked about a particular issue but rather something that was a challenge,
frustration or concern to them. This provided an opportunity for them to share as little or as much as they wanted. Nevertheless, this was the area students found most difficult.

_Students’ thoughts on the out-of-class exercises_

In the same week as students participated in an in-class exercise 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. Firstly I will discuss conversations they had with people they knew. The first conversation when using nonthreatening questions was 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.” The second out-of-class conversation with people they knew related to using the conversation expanders. Here also, 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. There were two opportunities given to reflect on conversation that discovers deeper issues (with people they knew but seldom had deep conversations with). While eight students reflected on one conversation, only five students reflected on a second conversation. There were no obvious differences in the reflections of those who recorded one conversation and those who went to a second conversation. It appeared that all who engaged in this exercise and reflected on it responded positively. Phrases used in reflections included: “I felt good”, “it felt natural” and “I felt a greater connection”.

While students felt anxiety and apprehension about doing these exercises in class and expressed mixed feelings after the exercises, most took the opportunity to practise their skills outside of class. They actually felt good about the conversations and found them quite natural. To have a conversation with someone you already know is one thing, but to practise these skills with someone you hardly know takes conversation to a new level. Like the out-of-class conversations with someone they knew, students were also asked to reflect on the elements of a conversation they had with someone they hardly knew. Overwhelmingly students found using the nonthreatening conversation questions enabled “natural”, “fairly
easy flowing”, “fulfilling” conversations. Several commented while conversation started a little awkwardly later it began to flow. Using the conversation expanders with the stranger revealed similar reflections to using the nonthreatening questions, with one student finding “we never really clicked”. In contrast comments also included it “felt weird” and another said it was “slightly contrived … but … once a conversation begins and you get a bit more immersed it feels a lot more natural and goes a lot better.” Students also reflected on a conversation using both the non-threatening questions and the conversation expanders. Eight students reflected on the exercise and only one student expressed disappointment with their conversations. They felt it was “a dismal failure … very contrived” and concluded that asking such questions in the work place was not the best setting for this type of conversation. The remainder of the students describe their conversations in terms of: “felt good”, “fulfilling, “flowed really well” and “very natural”. Students were given the opportunity to reflect on two conversations where they intentionally affirmed others (known or unknown). Eleven students commented on one conversation but only five commented on a second conversation. When the students expressed that affirmation can come quite naturally, they found it is easier to engage in this type of conversation. The students generally felt the conversations were natural and flowed well. They also commented they felt good about the conversations and as one mentioned, “I had something to say that was helpful to the person”. Several commented that the affirmation flowed naturally out of a conversation.

Students were then encouraged to use all the principles in a longer conversation out-of-class. This exercise was done with both someone the students knew and someone they hardly knew. Firstly I’ll discuss conversations with someone the students knew. Students noted the conversations were fulfilling and barriers were broken down, making new friends and gaining a greater knowledge. However, some students were thinking about the questions too much and thus the conversation felt contrived. One student commented about feeling “like I’m constantly in a one-sided battle”, as she enjoyed taking an interest in others and listening enthusiastically and affirming them however she remarked about feeling “a bit angry” as conversation partners did not take much effort to take an interest in her. While she recognised that she prided herself on being a good listener (rather than a talker) she saw it as a “right for people to be interested” in her actions rather than only her focusing on them. A number of students specifically mentioned about connecting. Many have accomplished 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”, they “felt good” and they saw it as “natural”. Only one student commented “I kept thinking about my next question”, so it did not work as they had hoped.

**Students’ thoughts on how their conversations had changed as a result of 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 helped them develop 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.” One student expressed concern about the sincerity of the exercises while another saw it as “an annoying idea”.

Students were also asked at the end of the semester to reflect on what ways their conversations may be different now 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.” This student also expressed resistance to the topic of communication in the first week of classes stating they had already received training in communication and asking, “if we haven't learnt to communicate properly by the time we reach tertiary education, is there truly any hope?” While this particular student generally appeared negatively disposed to the communication element of the classes there were a few occasions when they commented positively about the exercises. In the out-of-class full conversation with a stranger his reflections revealed “I have made a friend. It was a totally natural conversation.” 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 helpful in providing structure to their conversations, their responses, the language and the importance of listening. Many students have achieved more confidence and comfort in engaging conversations and some highlighted that the use of questions and principles will remain in their knowledge and assist the flow of their conversations.

Students’ thoughts on guest lecturers and assigned readings

In the final week students were asked to reflect on a number of aspects during the semester including: guest lecturers, readings, what they found most helpful and suggestions to improve the course. With the exception of one student (“I dislike guest lecturers in that I prefer to have knowledge which I can use”), all the students had something positive to say about the guest lecturers as they enhanced learning and gave “real-life applications to the theory” as well providing a “variety of viewpoints”, and the experience prepared them for the future. Students varied as to which particular guest lecturers they had most enjoyed.

Mixed emotions towards the articles were evident in responses from students. Students felt that while some were very helpful, insightful, thought-provoking and provided new understandings, some were too wordy and difficult to follow. Some mentioned that the articles gave them a new perspective. One student mentioned that some of the articles tried to categorise people and he did not appreciate that. “I think the readings worked a lot on a subconscious level”, another student commented. This student found that later upon reflection, they had viewed something differently and it had “come from one of the readings”.

Students’ responses to using reflective journals

Students’ initial thoughts about using reflective journals were generally positive as they envisaged they would be “more engaging and help to refresh our memory”, in addition “you think more about what you have done in class and what you can take away and use.” They are “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.” One student said,” I think it is more relevant to communications to be writing a journal and sharing our thoughts to these questions rather than doing tutorials.” One student commented on being able to, “express my personal opinion freely without fear of being penalised.” Only three students expressed concerns such as
unclear expectations as to how it would be assessed. As there was no right or wrong answers, assessment is “more based on perceived effort”.

At the end of the semester students looked back on the experience of using reflective journals. Two students commented that they didn't 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 journals became easier over time. While it was recognised that journals were quite demanding and increased the workload, however, “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, 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 each one of us on the component of 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.” Another commented, “the class has made me more aware of how I should communicate in a conversation and how I can relate to different personalities to develop a deeper connection with that person [sic].” Several students thought it was difficult to remember about so many requirements while having a conversation.

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.”

While students had been asked to separately reflect on readings they had found helpful or thought-provoking, when discussing what they had found particularly helpful in the course
overall, a number of students mentioned specific readings. For example, two students mentioned the reading on encouragement, however each student focused on different aspects (Maxwell, 2003). Two different students mentioned an article about the power of words (Satir, 2009). Other readings mentioned were: 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 subject. 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.

*Limitations*

This study is based on thematically analysing the reflective journals of a small group of students and as such the results are not intended to 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 comparison to the research assistant’s summaries I made the final decisions about the interpretations included in the write up and so I must say these are my 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.
Conclusion and reflections
Analysing reflective journals helped pinpoint 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 then they can address the issues to minimise students’ negative responses. Students initially showed surprise concerning studying communication and wondered how it fitted with a business systems class. This shows the importance, in the first class, of making students aware of the need for accountants to have well-developed interpersonal skills. Discussion here should include the implications for both accountants and clients when communication breaks down.¹ Once students can appreciate the need for such skills they become more open to learning the skills.

To gain skill 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. As an instructor may anticipate students feeling anxious and apprehensive about participating in such exercises, they can encourage students by recognising how they might be feeling. Through discussions, students can identify their emotions and realise that while they might be feeling like that prior to the exercise, they will most likely be pleased they participated afterwards. It is important for the instructor to create a safe, positive learning environment that facilitates students moving out of their comfort zone. Providing an opportunity for students to dialogue about doing the exercises helps them realise they are not alone in their feelings of anxiety. Although students may have felt anxious in class, this however, 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 reason for this 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 they

¹ For a light-hearted commentary on successful and unsuccessful client-accountant communication see Daff (2010, 2011).
moved “out of their comfort zone” to have a number of conversations with people they hardly knew.

Another issue that students raise is the question of why they must repeatedly have these conversations as it does seem repetitive. This provides instructors with an opportunity to assure students that is only through practise that skills honed. The more one practises, the more competent one becomes and there is less need to consciously think about putting the principles into practice.

Continually having conversations with their classmates improves the class dynamic with students often noting that they interacted with their classmates outside class a little more than usual. Overwhelmingly 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. I was fortunate that three guest lecturers were from an organisation that was a corporate sponsor and so they donated their time.

In terms of assessing communications, reflective journals appeared to be the appropriate tool. While students felt that maybe there were too many journals, nevertheless the use of journals enhanced their awareness about communication. As an instructor reads the students’ reflective journals they may be surprised at the students’ candid responses and also discouraged by their negativity. When reviewing students comments in reflective 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 her need to separate personal feeling from professional judgement.

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. 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 sums 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.”

References


CPA, & ICAA. (2012). *Professional Accreditation Guidelines for Australian Accounting Degrees*.


### Appendix 1 Outline of topics for the semester

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<th>Communication Topics</th>
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### Appendix 2 Journals submitted by students

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