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Walden University

College of Management and Technology

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Tonja A Gardner

has been found to be complete and satisfactory in all respects,
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Walden University
2017

Abstract

Exploring the Importance of Soft Skills Training for Accountants

by

Tonja Annette Gardner

MBA, Dallas Baptist University, 2007

BS, Grambling State University, 1992

Doctoral Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

Walden University

May 2017

Abstract

Regional accounting firm leaders face challenges with employees who possess strong technical skills, but lack nontechnical communicating and teamwork skills. The purpose of this multiple case study was to explore strategies regional accounting firm leaders use to train technical staff on soft skills. The human capital theory was the conceptual framework supporting the study. Data were collected from semistructured interviews with partners, leaders, managers, and human resource personnel with 5 years or more of experience who participated in the hiring, training, and professional development process at 3 regional CPA firms. The review of company documents and company website postings triangulated the semistructured interviews. Data analysis entailed coding, conceptualizing concepts and ideas, identifying themes, and member checking to ensure the trustworthiness of interpretations. Based on the data collected, 3 themes emerged after the analysis including soft skills needed for success, mentoring and leadership programs, and team building initiatives. Findings from this study may contribute to social change by providing strategies regional accounting firms could use to provide soft skills training and mentoring initiatives to technical staff. Improvement in soft skills training may improve employees' lives by increasing their employability, career progression, and transition within the workplace, which may improve the economic wellbeing of local communities.

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Dedication

I thank God for allowing me to remain constant and giving me the strength to persevere through the circumstances of life, yet accomplish so much.

Acknowledgments

I would like to thank my Lord and Savior, Jesus Christ, for the grace to finish. I want to thank Dr. Roger Mayer for his generous assistance and unwavering support through this extensive, yet worthwhile journey. You encouraged me from the very first phone call, and continued to push me to finish. You were always available even at the last minute when I would just pick up the phone and call to ask for guidance and input. You are a great mentor!

I would like to thank my wonderful husband who encouraged me and inspired me to pursue my doctoral studies. I would like to thank my children for their encouragement and never quit mentality that kept me pushing forward. I would like to thank my mom and dad, family members, and friends for their support and encouragement. They share my accomplishment, my happiness, my joy, and my love.

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Section 1: Foundation of the Study

The employment outlook for accountants remains high through 2020 (Wessels & Sumner, 2014). While employers seek candidates with appropriate technical skills, they often complain that those they hire do not meet expectations because the employees lack the skills necessary to communicate and work with others (Cobo, 2013). Cobo suggested that employees' success depends on the ability to interact with others. Zautra, Zautra, Gallardo, and Velasco (2015) described this skill as *social intelligence*. Social intelligence or *soft skills* development occurs over time with practice and training (Daniels, 2011). Thus, employers have a role in the development of soft skills such as communication, critical thinking, and engaging with clients (Jackson, 2016).

Background of the Problem

Accounting firm personnel must change to meet the changing needs of clients. With the increase in the diversity of service requests, and the expansion of consulting activities, there is an increased need for accountants with communication and critical thinking skills (Bunney, Sharplin, & Howitt, 2015). Accountants must advise clients on the implications of complex accounting information (Howieson et al., 2014). The lack of soft skills creates a barrier that hinders accountants' ability to interact with clients and coworkers (Tran, 2013). Businesses need technical staff with soft skills, such as the ability to communicate, write, work with others as a team, and think critically (Tran, 2013). While employers acknowledge the importance of technical accounting skills, the high level of interaction accountants have with clients makes accountants with soft skills more valuable to their business (Cobo, 2013).

Recent graduates do not always possess the soft skills essential to interact with clients, work in teams, and solve business problems (Weaver & Kulesza, 2014). While technical accounting skills are very important, soft skills are critical for the employee to reach his or her career potential (Brill, Gilfoil, & Doll, 2014). Regional accounting firms lack resources to teach soft skills that are easily accessible to larger Big Four accounting firms. Regional accounting firms have lower fee structures, less technology and infrastructure, smaller offices, and fewer clients (Wines et al. 2013). One of the biggest challenges faced by regional accounting firms include the lack of professional staff training programs (Wines et al., 2013).

Problem Statement

Regional accounting firm leaders face challenges with employees who possess strong technical skills, but lack nontechnical communicating and teamwork skills (Wines et al., 2013). In a sample of senior staff from organizations that employ accountants, 75% of participants revealed that employers were concerned with the lack of soft skills including communication, teamwork, and critical thinking skills in current employees and new hires (Teodora, Emil, & Adriana, 2013). The general business problem is some accountants at regional accounting firms lack soft skills, resulting in the inability to meet the diverse needs of the clients. The specific business problem is some leaders in regional accounting firms lack strategies to train technical staff on soft skills.

Purpose Statement

The purpose of the qualitative multiple case study was to explore strategies regional accounting firm leaders use to train technical staff on soft skills. The population

for the study included partners and hiring managers of three regional CPA firms located in North Texas. The findings of the study may promote social change by stimulating growth in businesses. The study may be used by accounting firm leaders to provide more non-traditional client services, thereby creating opportunity for more long-term employment for accountants. The study of soft skills training for technical staff in accounting may also support domestic and international trade due to business expansions, which may increase economic and social growth.

Nature of the Study

Qualitative research approaches are beneficial when the researcher's goal is to explore a phenomenon, and the researcher wants to connect deeply with the participants (Halcomb & Hickman, 2015). My goal was to explore the phenomenon of soft skills training strategies in regional accounting firms, therefore the qualitative research method was appropriate for my study. Researchers using qualitative designs use open-ended questions to collect robust information regarding the experiences of participants (Montero-Marín et al., 2013). Researchers use quantitative methods to determine the extent of relationships among data (Leedy & Ormrod, 2013). The mixed method approach is sometimes appropriate when a researcher includes both quantitative and qualitative methods in a single study (Bishop & Lexchin, 2013). The purpose of this study was not to identify the relationship among variables which would be the reason why a researcher would consider either a quantitative or mixed method. I rejected both of these methods and decided upon a qualitative method.

There are numerous qualitative research designs (Marshall & Rossman, 2016). My primary focus was on three qualitative designs including (a) case study, (b) phenomenology, and (c) ethnography. Researchers who use a case study design explore single or multiple phenomena using several sources of data and in-depth data collection (Yin, 2014). Researchers using case study acquire information on the knowledge and insights of a limited number of individuals in bounded systems who are knowledgeable of the subject matter (Seidman, 2013). For this reason, I used a multiple-case study design to explore the strategies regional accounting firm leaders use to train technical staff on soft skills. Prior to deciding on a case study, I considered using a phenomenological design. Researchers use the phenomenological design to understand the lived experiences of people (Marshall & Rossman, 2016). However, I determined that the phenomenological design would not have been an effective design for this study since my focus was not on the lived experiences of participants. When using ethnographic design, researchers emphasize the culture and sociological lived experiences of participants (Moustakas, 1994). It was not my intention to explore the culture and sociological experience of participants. Rather, my goal was to explore the strategies regional accounting firm leaders use to train technical staff on soft skills. Therefore, neither ethnographic nor phenomenological designs supported the goal of the study.

Research Question

The overarching research question was: What strategies do regional accounting firm leaders use to train technical staff on soft skills?

Interview Questions

I posed the following questions to the participants. These questions addressed the main research topic.

1. What soft skills are lacking in your technical accounting staff?
2. What strategies have you utilized to address the training needs of your accounting staff who lack soft skills?
3. What coaching methods have you implemented to help employees effectively interact with clients and staff?
4. How do you mentor entry-level technical accounting staff in soft skills?
5. What effective team building programs have you found to be more effective in soft skills training?
6. What return on investment have you experienced from your training strategies?
7. Do you have any further comments or information you would like to add regarding soft skill training for employees?

Conceptual Framework

Human capital theory served as the conceptual framework supporting the study. Gary Becker originated the theory in 1962. According to Becker (1962), organizations and societies benefit from investing in people through education and training. The cost and benefits of human capital and how better training and education contributes to the companies' profitability is difficult to measure in terms of economic cost (Sweetland, 1996). However, the essence of the theory is that furthering the education and training of employees contributes to better skills, dexterity, decision-making, and job performance of

employees, which helps to extend the longevity of a business (Sweetland, 1996). The economic stability of the company depends on human participation to generate business as well as promote the income of the individual. Employees who continue their education increase their employment opportunities, wages, and economic productivity (Becker, 1994). Investing in the training of cognitive and technical skills contributes to increased competitiveness for employees and reduces turnover in organizations (White et al., 2016). Effective interpersonal skills allow an employee to adapt and adjust to internal and external changes in the business environment (Matteson, Anderson, & Boyden, 2016).

Operational Definitions

Accounting partner: Partners function as organizational executives, firm owners, and professionals in CPA firms organized as professional services partnerships (Bobek, Hageman, & Radtke, 2015).

Accounting technical skills: Accounting technical skills are traditional bookkeeping skills, basic accounting skills, and strong analytical skills (Howieson et al., 2014).

Census sampling: A sampling of the entire population of participants or data sources used in the study, based on the relevance of information and the focus of the study (Yin, 2013).

Communication skills: Communication skills are the ability to discuss, report, present and defend views using oral, written, formal, and or informal means of delivery to convey information (Thomas, 2015).

Employability skills: Employability skills are the skills needed to gain employment and increase one's ability to contribute to the organization (Bunney et al., 2015).

Hard skills: Hard skills are the ability to perform technical tasks requiring special knowledge, training, and practice (Marques, 2013).

People skills: People skills are the methods of developing oral and written communication, leadership, team skills, presentation skills, and interpersonal communication (Matteson et. al., 2016).

Regional accounting firms: Regional firms are medium-sized enterprises that employ between 20 and 199 workers (Adapa, Sheridan, & Rindfleish, 2013).

Soft skills: Soft skills are the nontechnical, intangible, personal attributes used to enable effective interactions with other people (Strauss-Keevy & Maré, 2015).

Assumptions, Limitations, and Delimitations

Assumptions

Assumptions are the underlying perspectives assumed true by the researcher in order to conduct a study (Merriam, 2014). I made several assumptions in my doctoral study. First, I assumed a sufficient number of individuals from my chosen population would be willing to participate. Second, I assumed participants would answer the questions truthfully and honestly. Finally, I assumed soft skills are critical to employees' and employers' success.

Limitations

Limitations are elements outside of the control of the researcher (Reeves, Peller, Goldman, & Kitto, 2013). The results from my study depend on the honesty of the respondents who participated in the study. Participants could have been bias and may have expressed comments not reflective of best practices. As technology advances, communication soft skills acceptable today may be different in the future. For example, as voice recognition software advances, the way professionals communicate in emails and memos will change (Krestar & McLennan, 2013).

Delimitations

Delimitations are boundaries and restrictions on the scope of the study that the researcher imposes including the sample, population, and instrumentation (Merriam, 2014). Researchers narrow the scope based on the setting and context of the inquiry and the participants (Simon & Goes, 2013). I collected data from participants who work in regional CPA firms. All participants worked for one of three CPA firms in North Texas.

Significance of the Study**Contribution to Business Practice**

Regional accounting firm businesses can benefit from this study by using my findings to develop strategies for training technical staff on soft skills. Soft skill training for employees may contribute to the sustainability of firms, which may affect employment in local communities and positively impact the economy by increasing employment. The study may increase accounting leaders' understanding of how accountants may be more prepared to meet the expectations of corporate recruiters and be

equipped with the training needed to excel in leadership and upper-level positions within the company. The ability to communicate, work in teams, and think critically increases accountants' value to an organization (Teodora et al., 2013). Therefore, recognizing the need for soft skill training may prove to be imperative for business longevity.

Acknowledging there is a need for strategies to train soft skills may benefit companies and increase employment.

Implications for Social Change

Society can benefit from the results of this study. Accountants trained in soft skills experience long-term employability, career progression, and easier transition within the workplace (Tran, 2013). Enhanced interpersonal skills and competitiveness aids in employability and adds value to industries and innovation (Tran, 2013). Improving the generic skills may prepare accountants to make better decisions and adapt to the changing environment of the needs of consumers and businesses. When employees demonstrate good business soft skills, their clients receive better service (Tran, 2013). Business owners must equip the company with viable employees who are able to contribute to the likelihood of success by training technical staff on skills necessary for positive social change. The success of employees and businesses improve the economic stability of local communities.

A Review of the Professional and Academic Literature

In this section, I provided a comprehensive review of academic literature pertinent to this study and a review of the conceptual framework. The review affirms the need for employee skills training in businesses, which supports the purpose of the qualitative,

multiple case study in addressing the research question: What strategies do regional accounting firm leaders use to train technical staff on soft skills? In this review, I discussed the relationship between human capital, education, and the importance of soft skills in regional accounting firms.

Included in the review were peer-reviewed articles, books, and government publications I obtained from the Walden University Library and academic and professional databases including Thoreau, various ProQuest databases, different EBSCOhost databases, Sage Publications, Academic Search Complete/Premier, and ABI/Inform Complete. The keywords I used in the literature search included various combinations of the following: *soft skills, generic skills, technical skills, human capital, training, expectancy theory, goal-setting theory, reliability, validity, member checking, dependability, creditability, data saturation, and triangulation*. I have organized and summarized varying perspectives for a nonbiased review on the topic.

I limited the search to peer-reviewed journals published within 5 years of my expected graduation date in 2017. The 218 references that contributed to the study consisted of 211 peer-reviewed articles, which represent 96% of all sources, exceeding the university's required minimum of 85%. Total references published between 2013 and 2017 equaled 197, which represents 90% of all sources.

A thorough examination of human capital theory, which guided this study, begins this literature review. Next, I included a review of primary opposing theories with explanations of why the theories are not beneficial to the study. I then focused on research related to soft skill training before discussing the benefits of coaching and

mentoring in organizations. Following this discussion, I presented research on the importance of communication skills, teamwork, and critical thinking skills for employees, and described how education contributes to an employee's career path and enhances the opportunity for promotion and higher levels of compensation and responsibility. In the review, I also addressed firm performance and how soft skills training contributes to customer satisfaction and sustainability of the business.

Human Capital Theory

Researchers using the human capital theory have suggested that society benefits from investing in people by providing professional development and education (De Jong, 2015). Becker (1962) described the traditional human capital theory as the basis for economic achievements. Poteliene and Tamasauskiene (2013) argued that soft skill training yields a return on investment in the form of productivity, and that the value of human capital increases with investments in education. Continued education for employees is necessary to positively impact the companies' performance. Employee knowledge, skill, and education represent capital because the costs associated with employee education are justifiable by increased productivity on the job, which leads to higher profits (Schulz, Chowdhury, & Van de Voort, 2013). Companies that staff highly-educated employees have proven to demonstrate higher productivity. With continued training, employees perform at higher levels, which positively impact's the company's health and the economy as a whole.

A company's inability to provide training compromises development of its human capital and has a negative effect on the growth of the business (Rauch & Rijsdijk, 2013).

If companies do not offer the additional training to keep up with changes in client needs, the companies may have to reduce the number of employees, cut funding to vital programs, and close locations due to poor performance. The reduction in labor allows other companies to capitalize and expand by acquiring skilled labor without having to incur the cost of entry-level staff training (Bhattacharya, Harold Doty, & Garavan, 2014). Researchers have found that employee knowledge and experience presents a competitive advantage for firm productivity (Schulz et al., 2013). Revenue and increased profit directly relate to the investment in human capital. The capabilities of skilled labor in the workforce created by an investment in human capital may affect the country's economic growth (Schulz et al., 2013). The differences in national output include the investment in human capital and leads to health migration, on the job training, and continuing education (Schulz et al., 2013). Revenue and increased profit directly relate to the investment in human capital. The capabilities of skilled labor in the workforce and the investment in human capital may affect a country's growth (Schulz et al., 2013). Training and further education may promote a more valuable workforce and add to the profitability of the company as well as the economy.

Investing in human capital promotes employees' leadership abilities; therefore, providing effective training is key to producing an environment where employees will use their talents and abilities to further the competitiveness of the company (Henry, 2013). Employees at all levels need to feel that their contributions matter. Employees should feel a sense of pride and team engagement in the standards a company sets (Parboteeah et al., 2015). When employees feel, they are an integral part of the company,

they tend to offer more ideas and time to make the company more profitable. Leaders are beginning to understand that the investment in highly-skilled employees and the job satisfaction of employees increases worker morale and the productivity of the team (Parboteeah, Hoegl, Muethel, 2015). When employees feel appreciated, there is less dependency on a few key employees, and all employees are not afraid to share knowledge to achieve the task. When employees can trust upper management, they are more loyal and tend to stay with the company. This loyalty allows companies to capitalize on educational and job training invested in the employee.

Researchers such as Kalfa and Taksa (2015) have recognized the bridge between effective use of human capital and the ability to adapt to economic changes and increase competitiveness. Employers recognize the importance of human capital investments in social and economic development. Education and training are the means for employees to reach their full potential (Kalfa & Taksa, 2015). Investment in human capital is an investment in economic growth for businesses. Investing in employee training is fundamental to understanding the human capital theory (Tan, 2014). When employees further their education, companies reap the benefits of higher productivity due to the added knowledge they have earned by successfully complete a higher degree. With higher productivity, companies earn higher profits, and higher profits for companies boost the economy as a whole (Tan, 2014).

Depending on the level of experience, nature of the tasks, costs, and level of commitment from leaders, companies must invest in specialized training that fits the employees' needs. Recognizing that all employees could benefit from additional

training, human capital theory encourages companies to seek out ways to improve skill levels, whether task-oriented or non-task oriented. Investing in soft skills training increases human capital and allows for knowledge transfer from firm to firm as well as between departments within the firm (Bae & Patterson, 2014). For individuals, human capital theory increases motivation and directly affects earnings.

According to the theory of human capital, training is an investment made by companies with the hope of increasing productivity and generating greater profits (Landeta et al., 2015). The economic stability of companies depends on effective use of human capital resources and management's clear understanding of how the employees' knowledge of the business and customers relate to each other (Fox & Royle, 2014). The relationship between clients and businesses is more relevant in businesses that provide services rather than products, such as accounting firms, because communication and understanding bridges the service with the demand (Fox & Royle, 2014). Therefore, investing in long-term human capital increases business innovation by creating new ways to meet the needs of clients (Fox & Royle, 2014).

Alternative Theories

Expectancy theory and goal-setting theory are two alternative theories that I could have used as the conceptual framework for the study. Although I considered using these two theories, the human capital theory supported my research goal more effectively.

Expectancy theory. In the development of expectancy theory, Vroom (1964) suggested that a person's ability to perform a task produces a particular result or level of performance. The potential of a reward motivates an employee to achieve a higher level

of productivity. Employees make decisions related to job tenure and career moves based upon the expected reward. Employees also consider the expectancy of return when deciding to develop new job skills (Frenkel & Bednall, 2016). If an employee does not continuously increase their skills and ability to comprehend business circumstances and developing economic conditions, then an increase in productivity is likely to be minimal.

Researchers use expectancy theory to frame students' career decisions prior to entering the workforce. If an individual has a low expectation of the possibility of a future job, the individual may not attempt to pursue further training, or higher education (Mahama, Silbereisen, & Eccles, 2013; Senko & Hulleman, 2013). Uncertainty about career opportunities may determine if the individuals will further their educations or settle for lesser goals in life. These depressed expectations affect employers' ability to hire qualified candidates, which affects the long-term sustainability and profits of the company. Moreover, expectancy and beliefs predict the kind of career an individual pursues, the persistence the individual will portray, and the outcome of a goal. Predetermined task-specific beliefs directly and indirectly affect the interpretations of expectancy (Yang, Liu, Zhang, Chen, & Niu, 2015). Therefore, it is important for individuals to have a strong understanding of goals and a positive outlook on the possibility of achieving those goals. Individuals' beliefs in themselves determine whether they will actually succeed at tasks and attain the goals they have set for themselves.

The employee-faculty relationship influences the positive outcome of a particular career. Staff and faculty who mentor and motivate students promote students' academic

success (Hartmann, Widner, & Carrick, 2013). Training and mentoring can positively affect students' beliefs that their aspirations are achievable. Mentors motivate and influence greater expectancies for achievement and success by furthering educational training, which increase career expectations (Plante, O'Keefe, & Théorêt, 2013). The more motivated an individual is to pursue goals; the more likely the individual's performance will lead to successful outcomes. Increased motivation will also help employees retain training material and apply it to their everyday work tasks. However, the expectancy theory does not answer the question of how employees already committed to a career continue to increase their knowledge of the soft skills needed to achieve customer satisfaction. For this reason, I did not use the expectancy theory for the study.

Goal-setting theory. Another major rival theory is the goal-setting theory developed by Locke in 1968. Researchers using the goal-setting theory have suggested that the intentions and commitment to goals of the individual determines the level of performance and accomplishments (Locke, 1968). Frenkel and Bednall (2016) suggested that weak capital markets decreased the available funds necessary to aid employees in reaching goals of furthering their education and advancing their career. A single, young, individual working in an entry-level position may be more prone to pursue an advanced degree due to limited responsibility and the desire to excel to the next level. However, older employees who have more responsibilities may not seek the challenge or feel the need to further their education because of the comfort level they have already reached in their career. Cost may be a significant factor in the decision to pursue an advanced degree for individuals at various levels and stages of life.

When the individual's circumstances preclude the pursuit of further training on one's own, employees look to the option of on-the-job training. The affordability of such programs affects incentive-based pay, selection, and training which, conversely, affects the firms' performance, leading to high-performer turnover (Kwon & Rupp, 2013). The company's performance will increase or decrease the performance level of the employees. The company's level of competitiveness is directly related to their employee's competence level in the products and services they provide (Kwon & Rupp, 2013). Companies who provide training to their employees keep them abreast of the changes in policies and procedures that help them excel. Research conducted by the U.S. Bureau of Labor Statistics showed that individuals with higher-level degrees earn more wages than individuals that have only a high school diploma (Henderson, 2015). The results of the study give credence to the human capital theory and the scholarly consensus that more education yields more wages with more stability for the company as well as the employee (Schulz et al., 2013). Therefore, goal setting was not, the best choice as the basis for this study.

Human Capital Theory and Soft Skills

Effective use of human capital in organizations may require continued educational and training support for employees. Investing in specialized human capital training provides added benefits for the economy, the firm, and the individual (Smith & Worsfold, 2015). Well-trained employees increase productivity and thus organizations reap increased profits (Smith & Worsfold, 2015). Training also affects individuals. Well-trained individuals have opportunities for promotion and career longevity (Bae &

Patterson, 2014). Individual employees contribute their services and time to the organization, in return for incentives such as wages and benefits as well as, non-monetary benefits, such as work environment and career development (Smith & Worsfold, 2015). Companies must commit to providing training and additional knowledge especially related to the organization. Companies leverage and deploy these training investments so the firm may reap the benefits of having skilled employees who perform well (Smith & Worsfold, 2015).

Investing in training for soft skills such as communication skills, working in teams, and critical thinking skills may be the basis for well-qualified employees and companies in good standing with customers. Soft skills training helps employees communicate with coworkers and clients and increases critical thinking skills (Strauss-Keevy & Maré, 2015). Soft skill attributes enable employees to contribute to the companies' goals, while simultaneously equipping the employee with additional knowledge and skills which accelerates the accountants' career. Human capital assets are viable to the company and increase through each stage of employees' career (Harris, Pattie, & McMahan, 2015). Whether the employee is entry-level, mid-level, or executive level, the individuals' human capital or their knowledge, abilities, and skills should garner more value as they advance through different stages of their career path. As employees gain more training, education, and experience, they invest in the development of their human capital and make themselves invaluable to the company.

To foster the success of the company, the scope of soft skill training must include generic skills (Leggett, 2013). In the four levels of workforce development, the bottom

level includes skill, motivation, and attitude. The next level is teamwork. The third level is recruitment, benefits, and performance management. The last level is the system level, which includes education, critical thinking, and partnerships (Leggett, 2013). Employers prefer these skills, therefore human resources must execute initiatives for managers to publicize the skills they seek in employees (Leggett, 2013). Technological changes, training and education have also increased visibility for highly skilled employees who provide higher investment return (Thomas & Qiu, 2013). When hiring for entry-level positions, the return on investing in human capital is greater, given the time it takes to cultivate and be able to utilize the specialized talent in the leadership roles of the firm. The development of leaders depends on the value of knowledge and skills, and the relationship between the employee and the organization (Leitch, McMullan, & Harrison, 2013). The relationship between human capital and performance is the catalyst for training leaders and driving the economy upward for future growth. Soft skill training provides personal growth in careers and these employees become great assets to the company.

There are several types of soft skills needed in accountants, yet communication, teamwork, and critical thinking skills remain the most desired soft skills by recruiters. Recruiting and choosing the right staff with the necessary hard skills and soft skills are a major challenge in businesses (Dalaya, Ishaquddin, Ghadage, & Hatte, 2015). The ability to communicate, work in teams and think critically increases accountants' value to an organization (Teodora et al., 2013). Human capital investors, suggests that additional

training garners additional productivity and added productivity produce greater profits for the company.

The Importance of Soft Skills

Accountants, who possess soft skills such as communication skills, critical thinking skills, and the ability to work in teams, are highly sought after by corporate recruiters (Walker, 2016). The possession of soft skills will make or break the career of professionals (Strauss-Keevy & Maré, 2015). The ability to communicate effectively is essential to being successful in the job market. Employers seek graduates who possess the soft skills as well as the traditional basics in the business field (Walker, 2016).

Employers consider skills, such as critical thinking, problem-solving and negotiation skills, communication skills, as well as leadership and managerial skills essential to promoting employee effectiveness and longevity in the career of accounting and business professionals (Strauss-Keevy & Maré, 2015). Leaders are realizing the relationship between the hard skills and soft skills and are seeking candidates and employees who have both.

In a study performed in 2015 by the Association of American Colleges and Universities, employers called for better educational outcomes from graduating students in colleges and universities. According to the study, most employers prioritize candidates with strong soft skills over technical skills learned in different majors (Hart Research Associates, 2015). The study listed teamwork skills, critical thinking, and communications, as skills accountants should have when entering the workplace. Accountants who acquire the technical skills as well as the soft skills are able to convey

information to clients and meet the needs of employers. These individuals are able to identify and assess risk and help customers deal with uncertain times in their businesses (Wilson et al., 2013). By providing soft skills training, employers may better prepare employees with skills to meet client expectations. Moreover, soft skills will enable employees to maintain the confidence of the consumer. Understanding the rules and regulations, and having the interpersonal skills to convey and interpret the rules and regulations to clients is key to being a successful employee and meet promotional goals (Wilson et al., 2013).

Employers seek candidates with soft skills such as teamwork, communication and leadership skills, which are attributes that are critically important for the employability and long-term success of candidates (Jackson, 2013a). Training entry-level accountants in practical environments may help them attain professional soft skills. The ability to communicate and use critical skills in decision-making may allow accountants to advise clients in making critical decisions about their business. Employers stated the ability to work in teams and communication skills were dominate attributes needed for new hires (Jackson, 2013b). Communication skills increase the individuals' ability to network in teams, to build trust, and utilize critical thinking skills to negotiate within any industry (Jackson, 2013b). Only preparing graduates with the technical competence, creates a societal barrier that inhibits the accountants' need to be able to make moral and ethical decisions and use critical reasoning. There is a need for graduates to exemplify generic skills as well as task- specific knowledge to be employment ready (Crawford, Helliari, & Monk, 2011). While the core competencies of accounting are essential, accounting

practitioners and business owners convey the need for oral and written communication skills as crucial necessities for successful professionals. Technical skills are a key asset, but their comparative value decreases when being considered for higher-level positions, which require communication, interpersonal skills, and leadership (Crawford et al., 2011). Graduates skilled in generic skills such as communication, teamwork, and negotiation skills add value to their employers and excel in business.

The role of individuals in the accounting profession is branching out and becoming more appreciated as the economy changes. The accountant's role has changed and continues to change with the relationships with clients and services they perform to ensure growth for successful practices (Hartstein, 2013). Future accountants, who aspire to succeed in leadership, should have soft skills such as self-awareness, empathy, and social skills. Accountants must have both hard skills, such as measurable technical skills, as well as, soft skills such as interpersonal skills to be leaders. The ability to communicate and deliver timely information to clients, aids in the reduction of failures in decision-making. Communication and the ability to interpret a broader context of financial as well as non-financial information are among the top soft skills needed for accountants (Jackson, 2016). These skills are fundamental to adapt to the changing environment of accounting. Consequently, soft skills are necessary to set candidates apart from other candidates who only encompass technical skills learned in formal education.

Hard skills are referred to as technical skills, whereas soft-skills are referred to as intrapersonal or one's ability to manage oneself; and interpersonal skills, or how one

handles one's interactions with others (Marques, 2013). Hard or technical training is known to be of less importance when seeking higher-level positions and excelling, up the career path (Marques, 2013). When accountants are aspiring to executive level positions and management, one must be dexterous in soft skills. Employers' expect accountants to have soft skills as well as hard skills. Most employees agree that additional training is essential. Most on-the-job employees agree that additional training leads to salary increases and promotions within the company (Al Khoury et al., 2014). The author found that most employees believe that more training leads to increased responsibility and increases employee loyalty to the company. Employers and employees agree that the skills necessary to get the job such as academia, and work experience decrease in importance. Once an employee has spent years on the job, soft skills such as critical thinking, communication, and teamwork become prevalent (Messum, Wilkes, & Jackson, 2015). These soft skills becoming increasingly important as employees aim to enhance leadership abilities and seek promotion opportunities.

Soft skill competencies are in high demand for employers. However, there are few tools provided for soft skill training and soft skill training assessment. Group projects where there is an interaction between peers work effectively in analyzing soft skills but does little to assess the soft skills of each individual member of the group, which is necessary to judge individual performances (Fay, Shipton, West, & Patterson, 2015). Soft skills allow for better business relationships and longevity among employees and clients. The author mentions that without cooperation, coordination, and collaboration, the effects of talents or hard skills are not enough. Moreover, the

cooperation of upper-level management is important to the success of the team (Ainsworth, 2013). If everyone in the company is not cooperating with programs and training available to benefit the improvement of cooperation, coordination, and collaboration, the results of the company goals, are usually not as promising as they could be. The lack of upper-level management cooperation may affect the level of success of the employees and may hinder the business relationship needed to maintain the expectations of the clients. Management should support the initiatives of employees, and invest in their employees by supporting professional developing and education advancement training.

Communication. Communication skills are interpersonal skills that enhance the employee's ability to understand the needs of the client (Walker, 2016). Communication harnesses encouragement among employees within the company as well as being able to meet customer needs efficiently outside of the company (Brink & Costigan, 2015). Employees who can motivate teams are leaders and promoted for their productivity and collegiality. Companies may foster relationships between employee engagement and business success by providing training in soft skills.

Face-to-face, as well as virtual meetings, team skills, email, and formal presentations, are communication skills that leaders consider essential (Brink & Costigan, 2015). Companies that engage their employees in real world simulated training with real cases that affect the business will help their employees excel in communicating with customers. Making sure the team comprehends the goals of the company and their individual contributions motivate employees to perform well (Parboteeah et al., 2015).

Communicating the importance of the role effectively to employees helps them to understand that their participation is essential to the success of the goal. Communication is one of the most important skills in job seekers and is consistently, lacking in qualities found in candidates during interviews and on the job activities (Tran, 2013). Work ready graduates in accounting must have the specific knowledge of accounting, but also soft skills such as problem-solving and communication skills that advance the business. One of the most cited soft skills for new employees is the need for communication skills (Ramos, Ng, Sung, & Loke, 2013). The author's study revealed that having communication skills does have an impact on employees' ability to earn higher wages. Soft skill training in communication provided during the initial employment period could allow new employees to propel themselves into leadership positions that require higher wages over time.

Although oral and written communication skills are lacking in new graduates and entry-level accounting candidates for hire, oral and written communication skills are one of the most desired soft skills employers look for in candidates (Brink & Costigan, 2015). Communication skills may be the determining factor between two potential candidates with similar levels of technical skills and experience. The candidate, who has exceptional communication skills, and is able to better articulate orally and written, may have a better chance of landing the job. Communication includes speaking, writing, listening, and comprehension (Sharp & Brumberger, 2013). Accountants study these attributes during the beginning years of education. To present detail presentations to

board members, leaders, and clients, accountants need public speaking and writing ability.

Accountants should have listening and comprehension when an accountant encounters a client with specific needs that have to be articulated by the client and understood by the accountant to provide guidance and direction in the business. Communication skills, both oral and written are soft skills important to the success of accountants in the workplace. Moreover, graduate level students must have the basic technical skills; however, communication skills are a top attribute by corporate recruiters (Walker, 2016). When accountants have these skills, they may obtain employment easier and faster than others without the skills obtain. Candidates who are able to respond and understand client needs are in high demand. The National Association of Colleges and Employers recognized that the ability to communicate inside and outside of the organization ranked higher in a survey of important skills for new hires than the ability to write reports (Brink & Costigan, 2015). However, if employees acquire both, written and oral communication skills, the skills could prove to be very beneficial to the employee's performance and productivity.

Oral and written communication skills, whether formal or informal are necessary to discuss, report and defend views (Jackson, 2013a). Organizing thoughts and sentences, writing clearly without spelling errors, accurate documentation, grammar integrity, preparing, editing, and revising accurate supporting documents, and effectively communicating via email were considered top written communication skills sought after by employers (Jackson, 2013a). Moreover, employers are testing for writing skills

efficiency when considering accountants for employment. Recent findings show that scores on these writing tests are unsatisfactory, yet the ability to write and communicate orally is critical to achieving higher-level positions (Vijayasathy, Gould, & Gould, 2015). For this reason, it is important for employers to invest in training programs to bridge the gap between entry-level accountants' and their ability to write and speak fluently. To achieve long-term success and obtain long-term employment, accountants must have opportunities for soft skills training in a professional setting with similar client and team interactions (Jackson, 2013a).

Both educators and practitioners agree that competence in communication is essential for strong professional performance and promotions (Jackson, 2016). Competence in communication enables accountants to gather information and articulate accurate advice to customers. Competence in communication also increases the accountants' ability to analyze industry markets, study current trends, and provide financial planning advice for the future. With new advances in technology, retreating boundaries between the quality of personal life and work life balance, changing markets, and increase globalism, entry-level accountants must have more experience in business communication prior to entering the workplace (Viviers, 2016). Increased globalism has caused some researchers to suggest communication skills in accountants should include the understanding of international languages and cultures (Ainsworth, 2013). Companies are increasing trade globally and the workforce is increasing nationalities, languages, and cultures (Ainsworth, 2013). The use of advanced technology has given companies the ability to interact and perform business transactions globally. Increasing communication

skills as well as, international communication will help accountants develop a level of competence to handle client concerns and resolve business issues. Being able to communicate and understand clients domestically and internationally is important.

Accountants must be able to comprehend information, formulate critical thoughts, and construct appropriate responses to clients (Etter & Ross, 2013). Employees with this level of soft skills in communication stand out among other accountants. With increasing international business, accountants are finding that pragmatic assumptions and their perceptions of normal behavior when communicating in different countries needs improvement (Yates, 2015). What may be correct in one country may not be acceptable in others. Therefore, if the accountant will encounter multinationals, there will be a need for enhanced communication skills, to effectively, provide services to these international clients. Oral as well as writing effectively may distinguish a well-qualified accounting employee from average employees in the accounting field. Well-qualified accounting employees tend to advance more rapidly and continue further within the accounting field, as well as within the company. Customer loyalty usually lies with the accountant, rather than with the firm because of the accountants' effectiveness, knowledge, and understanding of the customers' business (Korschun, Bhattacharya, & Swain, 2014).

Communication between clients, accountants, and leaders is required to maintain the balance of the company (Viviers, 2016). Managers' relationship with accounting employees makes a difference in employee performance (Geertshuis, Morrison, & Cooper-Thomas, 2015). The avenues of communication between leaders, followers and the overall organization must be coherent and cohesive. For accountants to perform their

roles effectively, expectations must be clearly, communicated (Geertshuis, Morrison, & Cooper-Thomas, 2015). Whether domestic or international, the relationship that arises between leaders, employees, and clients has a profound effect on the positive outcome of successful negotiations and collaboration efforts. For this reason, communication skills may rate as the number one soft skill necessary for accountants.

Working in teams. Teamwork is another soft skill that employers look for in accounting employees. Teamwork is the ability to coordinate work efforts to reach the goals of a group of people with common interests (Brill et al., 2014). Teamwork also defines a way to reach goals and aspirations that would be impossible to achieve without the collaboration of each member working toward a common goal (Rowthorn & Olsen, 2014). Working in teams is important in preparing accountants for the workplace. Team oriented employees help each other and learn from each other (Fall, Kelly, MacDonald, Primm, & Holmes, 2013). Helping each other to attain common goals promotes unity and may build stability among working relationships within companies. Dependability and loyalty among employees working in teams are encouraged and sharing of knowledge increased.

Individuals who have worked in teams exhibit higher performance than individuals who have not (Mastin & Yoon, 2013). Higher performances are a product of leaders and aspiring leaders working together to present the best possible outcome of a common goal. The individuals' ability to work in teams could have a positive or negative impact the outcome of the task or project. When all members of the team are able to communicate with each other and use critical thinking skills to contribute constructive

feedback, then the finished product is usually satisfying. In contrast, when some members of the team have different agendas present, their attention is on many different tasks, therefore hindering the productivity of the outcome. Teamwork includes each member, contributing to the goal and focus on the imminent tasks and steps to complete the goal efficiently (Hobson, Strupeck, Griffin, Szostek, & Rominger, 2014). The increased emphasis on working in teams and workplace diversity in changing markets has increased with skills development and team projects (Trees, 2015). Collaborating with others allows members of the team to include different cultural experiences. Including several cultures and ideas from the team, when making decisions, may empower the team to reach viable audiences through collaborative resources.

When management brings together different members of the team with various skills and creativity, this breeds powerful new ideas that create a culture where team members may thrive (Brill et al., 2014). Cross-trained teams with clearly communicated goals, timelines, and measurable outcomes may support and increase the profitability of the company (Trees, 2015). Therefore, the emphasis on teams and working in teams is a soft skill that may be crucial to the success of the individual as well as the company. The teamwork and diversity of upper-level leaders have a direct effect on promoting innovation and networking (Jackling, & Natoli, 2015). Diversity in management provides networking opportunities, which promote new projects, ideas, and avenues for increased earnings (Jackling, & Natoli, 2015). Working in teams is usually very beneficial to increasing profits and building a larger, more diverse customer base.

Human resources have a huge effect on teams, departments, and producing employees whose skill levels will increase the effectiveness of the team (Davenport, 2015). Role factors and human resource management have a responsibility to employ highly motivated and highly skilled employees whose vision works well within the mission of the company. Without competent management systems in human resources, it is impossible to bridge the ties between upper and lower level management, employers and employees, as well as building the integrity of the company (Davenport, 2015). Human resources ability to identify these candidates for hire is imperative to managing effective teams.

The extent of contribution to team building is dependent upon the management of human resources. Attitude, skills, and knowledge are the reinforcing skills of team building and influence the employer-employee relationship of the organization (Parratt et al., 2016). Team building helps to enhance soft skills such as information sharing, problem-solving in the workplace and is measurements of team building efforts. Teamwork, agreeableness, conscientiousness, openness, extraversion, and emotional stability, are traits that relate to not only success for the employer, but also for the accountant (Levy et al., 2011). Due to substantial turnover in the accounting field, it is imperative that accountants are comfortable working with others. Teamwork is one of the personality traits that lead to job satisfaction in work environments in a constantly changing market.

Historically, the field of accounting was well suited for introverted people, who wanted very little contact with clients and who appreciated the solidarity necessary to

supply information to leaders, who made decisions. Today, the job of the accountant demands the need for interpersonal communication and requires more interaction with teammates, as well as internal and external clients (Levy et al., 2011). Unfortunately, for entry-level accountants, these interpersonal skills, lack of job-related knowledge, poor personality traits, and the inability to work with others lead to poor job performance and low job satisfaction (Levy et al., 2011). Honoring commitments, sharing responsibilities, conferring and sharing ideas with others, as well as helping others complete tasks are all characteristics of teamwork (Lazarus, 2013). Accountants who prefer to work alone and rather not work in teams are usually not prepared for the work environment. Working in teams prepares accountants for the ever-changing work environment and increased diversity, which makes it a necessity to be team-oriented and work well with others.

More than 78% of companies in the United States agree that their businesses are more productive due to individuals working in teams to achieve the goals of the company (Crutchfield & Klamon, 2014). Competent members form effective teams by having similarly clear goals and a high level of knowledge, abilities, and hard skills in all members of the team. An accountant who learn the soft skill of working in teams, develop a sense of responsibility to participate and contribute to the desired end-results. Moreover, enhanced people skills contribute to job success and longevity (Crutchfield et al., 2014). This is why training is so important in the early stages of an accountants' career. Accountants trained to understand the value of teamwork and the consequences of the inability to build effective working relationships when completing a task as a team is invaluable (Rowthorn & Olsen, 2014). Understanding the role of each team member,

communication, and awareness, and expertise in individual roles promote effective teams (Rowthorn & Olsen, 2014). When each member of the team knows, understands, and respects their roles, goals, and actions, employees may accomplish the goals of the organization with fewer disagreements and conflict.

Involving accountants in team projects with educational guidance on developing teamwork skills are essential (Hobson et al., 2014). Team-building efforts produce better performances, better responses, and better products when accountants have good communication skills, a higher level of critical thinking abilities, and allowed to exchange and understand the needs of the business (Trees, 2015).

Interacting with teammates require communicating effectively with team members as well as management to ensure clear understandings, and achieve timeliness for completing the projects (Parratt et. al., 2016). Developing relationship skills heighten the awareness of the entry-level accountants and promote their affiliation for community and client services (Jackling, & Natoli, 2015). Working in teams requires communication to also resolve conflicts and find solutions to problems that may arise (Lazarus, 2013). Therefore, working in teams is a soft skill that accountants must expand in conjunction with the ability to communicate and apply critical thinking effectively.

Critical thinking. A third soft skill deemed as critical by employers is critical thinking skills. Being able to communicate and work in teams are two of the top employability skills, but employers also prefer critical thinking skills (Aman & Sitotaw, 2014). The graduates' ability to exercise high order thinking, critical judgment, think independently, and adopt problem-solving methods is highly sought after and makes

accounting graduates more competitive (Aman & Sitotaw, 2014). According to Weaver and Kulesza (2014), there is a gap between what faculty is teaching in a school in accounting education and the desire of employers. A change in core competencies that allows students to have a dialog on research problems and provide critical answers to consequential problems is missing (Weaver & Kulesza, 2014). It would be beneficial to employers as well as accountants if academia and practitioners put efforts together to ensure adequate training for accountants seeking employment. Universities should incorporate critical thinking skills in learning objectives in educational activities to better prepare candidates and meet the needs of employers (Aman & Sitotaw, 2014).

Exposures to examples of real-world events help broaden the critical thinking abilities of the accountant. Individuals exercise critical thinking from determining the business risk of financial and nonfinancial interests, to debriefing clients and partner learning environments and produce work-ready graduates (Aldhizer, 2015). Not only are negotiation skills and problem-solving skills, enhanced but also research and analysis skills are well adjusted. Employers are seeking prepared graduates by academic colleges and universities that have both technical and generic skills and meet the needs of the employer (Natoli, Jackling, & Seelanatha, 2014). Working together in-group activities strengthen cognitive skills and help students critically interpret issues and provide collaborative solutions. Therefore, while maintaining technical knowledge, critical thinking skills must be included.

The push to produce more, well-rounded accounting graduates weakened as the Enron and WorldCom fervor diminished (Ghosh, 2016). Little change has occurred in

terms of broadening the generic skills in accountants and there continue to be significant inefficiencies in accountants who are entering the workplace. Graduating accountants entering the workplace should be able to examine, theorize, and ponder alternatives to problems and provide creative ways of dealing with the issues of clients. Accountants must learn critical thinking skills in the classroom as well as in the experiences of the workplace (DeSimone & Buzza, 2013). It is the responsibility of both academia as well as the business world to prepare individuals for accomplished careers. Both worlds benefit from providing these benefits to candidates since the educational arena produces students who can solve problems and the business world hires employees who provide solutions to clients. Therefore, participation from both academia and the business world is necessary.

The concept of critical thinking consists of skepticism, judgment, originality, sensitivity, rationalization, and self-reflection (Moore, 2013). Critical thinking is not an easily identifiable cognitive ability, but a multidimensional form of critique (Moore, 2013). To gain a clearer understanding of what critical thinking really mean, in different situations, at different times, and to different individuals, the author suggests that students identify how critical thinking affects work, how to use critical thinking in specific situations and how they feel about how to apply critical thinking when situations arise. With the growing international trade and investment, it is important that accountants are able to think critically. Curriculum changes to include critical thinking courses may significantly reduce the lack of these skills in accountants. Cooperation between universities and professional accounting associations is vital to educating accountants

(Hong, Russell, & Jing, 2013). The cooperation is vital to businesses and accounting careers. When university business programs and business practices work together, real world practical issues are matched with well-qualified candidates who can provide answers using critical thinking to clients (Dostaler & Tomberlin, 2013). Instead of focusing on only research and technical skills, there is a need for critical thinking skills and other soft skill education and training for accountants. These changes could have a relative impact on practice, theory, as well as how accountants solve problems in the business world.

It is imperative that accounting professional development programs incorporate generic skills in students that meet the standards of the profession (Cameron, Brimble, Knutsen, & Freudenberg, 2014). Education standards have failed to keep up with the complexity of technical and soft skills required, therefore student self-efficacy to properly apply skills as well as possess the skills needed is necessary (Cameron et al., 2014). The author revealed that tasks impeded by the employee's inability to figure out what to do or do next in circumstances where problems were outside of normal activity for clients. This is where the need for critical thinking escapes most candidates and employers are at a loss (Cameron et al., 2014).

The ability to reason, think creatively, be innovative, solve problems, and make decisions are competencies needed to produce work-ready graduates (Moolman & Wilkinson, 2014). Education that includes generic skills, as well as technical skills, may significantly benefit employment opportunities for graduating accountants. Critical thinking, working in teams and communication skills are among the top essential

attributes needed for career advancement (Moolman & Wilkinson, 2014). Therefore, if professional firms, colleges, and university business programs work together, this will establish a better future of accountants to deal with the changing world of accounting.

Soft Skill Training

Soft skill educational training helps to promote better understanding and increases client to firm performance. The training helps to promote the income and status of the individual role in leadership as well as helps to increase the profits of the company (Becker, 1994). Due to the disparity of resources, sometimes the ability to attain the additional training and education is limited, and therefore companies must consider developing plans to supplement the education and training for employees. The essence of continuing education, and how it contributes to better skills, dexterity, and judgment in the job performance of employees, entails economic costs that are difficult to measure (Sweetland, 1996). Yet, only about 10% of continuing education programs, as well as MBA programs teach programs on soft skills (Marques, 2013). The lack of soft skill training limits the potential of individuals receiving higher educational training and entering the workforce.

Education. Students invest in higher levels of education, in hopes of rewards of higher wages. Employers hope to hire employees with higher learning degrees, in hopes of breeding higher productivity for the company (Bae & Patterson, 2014). Yet, the link between education and being on the job is missing the soft skills needed to be successful. Investing in the soft skill training and education for accountants will enhance the accountants' ability to ensure that the output meets the needs of the clients. Technical

skills are virtually useless without the use of soft skills, such as the ability to communicate (Karan, 2011). The author explains that soft skills are teachable and companies need to invest more in these skills. Soft skills are one of the main qualities that separate the average accountants, from the exceptional ones (Karan, 2011).

For the past few years, accounting education has been under scrutiny for not preparing well-trained accountants. Employers reveal that the quality of accounting candidates' communication and problem-solving ability has been dissatisfactory (Cappelli, 2015). The author revealed that the expectations of educators, students, and employers seem to be very different in terms of who is responsible for the skill level of the workforce. Traditionally, human resources have been responsible for assessing the needs of the employee and internally developing skills necessary for future roles within the company. Conversely, some reports suggest that publicly funded education and employees' themselves are responsible for attaining and producing skills employers are looking for to obtain employment (Cappelli, 2015). When asked what kind of continuing education appealed to employees, 71% of respondents cited that on-the-job training appealed to them most (Drobosky, 2013). Commitment from the company in the form of continuing education motivates and challenges the employee to further their goals and reach for higher opportunities within the company according to 70% of employees in accounting and finance (Drobosky, 2013). The ability to use soft skills such as teamwork, communication, and professionalism can lead to outstanding promotions and job success (Lazarus, 2013). Investing in technical training as well as nontechnical

training provides accountants with lifelong skills and enhances their professional development (Chambers & McDonald, 2013).

Employers and graduates have different perspectives on what skills are vital to be successful in accounting. In a study conducted by the Center for Professional Excellence at York College of Pennsylvania, over 400 human resource personnel and business leaders believed most, new hires lack professionalism, personal interaction skills, courtesy, respect, the ability to listen and the ability to communicate (Polk-Lepson Research Group, 2014). Studies find that employers are looking to hire graduates who have a wide range of non-technical, soft skills (Viviers, 2016). However, recent graduates perceive that technical skills secure their future in the job market (Klibi & Oussii, 2013). Graduates have a misconception that employers are only interested in candidates who have top grades and high academic achievements (Dalaya et al., 2015). Other studies reveal that students perceive that the cognitive skills they acquire in college are adequate to meet the needs of employers. Unfortunately, coaches have had a tough time convincing graduates that soft skills are relevant to their successful performances and must accompany hard skills to have a successful outcome (Marques, 2013). Consequently, although new hires have excellent academic qualifications, employers are concerned that new hires do not have the applicable combination of interactive, personal attributes, and generic skills and are, therefore, not prepared for the job market.

Accounting training and education plays an important role in developing soft skills for accountants. Employers feel that the major constraint to the development of soft skills in graduating accountants is the lack of real world experience of academic

professors (Low, Samkin, & Christina Liu, 2013). If the instructors do not have hands-on experience from employment in accounting, it is difficult to understand the need for soft skill training and education. Academic curriculums for accounting scholars should provide the basic soft skills training to help accounting students prepare for the workforce. When accountants have a lack of soft skills, recruiters may consider them under qualified. With budget cuts continuing to impede employers from providing the needed training for employees after entering the workforce, students must acquire necessary soft skill training and education while in college, to be ready to, successfully engage in the workforce (Bedwell, Fiore, & Salas, 2014). Incorporating soft skills training and education in academic courses will help to prepare college students to enter the workforce and be able to thrive in a variety of capacities on the job.

A key determinant of graduate unemployment and poor labor market outcomes may be the lack of soft skills. Generic skills such as communication skills and analytical skills have a profound effect when there are limited job opportunities (Lim & Mustafa, 2013). Training and education prior to entering the workforce prepare graduates to be more qualified for the jobs they are seeking. When there is not cohesiveness between the labor market and the education system, the economy is affected. The educational system must pay close attention to the needs of the market to prepare students for employability within the field (Alpaydın, 2015). Employers in the market must be consulted and provide advice to educators in preparing educational curriculums for accounting students that include soft skill training. This consultation will help to close the gaps in the

expected skill set and provide what is necessary to propel graduates seeking employment into prominent careers.

Coaching and mentoring. Mentoring and coaching are methods that may enhance career development and implementation of soft skills training (Lyons & Pastore, 2016). Companies should choose the kind of mentoring programs to utilize, based on the staff level of needs and the companies' goals when deciding the kind of mentoring design for their employees (McManus & Subramaniam, 2014). The objectives of mentoring should dictate the design, communication, and study of the mentoring program (Dawson, 2014). In most cases, successful mentoring occurs when the mentoring design method is one-to-one rather than a group environment and benefits the mentors as well as the mentees (Dawson, 2014).

Coaching and mentoring provides influential social context that negates tension, relieves uncertainty, and provides accountability in team building (Maritz, Visagie & Johnson, 2013). External group coaching and mentoring encourage planning for meetings, which promotes research activities to train on more specific topics of competence such as writing, coaching tools, mock conferences, interactive discussions, assignment pairing, sharing and discussion of challenges and online participation (Maritz et al., 2013). Mentoring also promotes social interaction where participants may share similar values and experiences on how to handle challenging situations such as dealing with complaints and communicating with clients (Lyons & Pastore, 2016).

Moreover, mentoring performed between peers also improves communication and interaction while working in teams (Dawson, 2014). Leaders and peers, in a career-

mentoring role, help new staff learn the job, manage their time, and better understand the profession (Lyons & Pastore, 2016). Learning from peers and hands-on experiences with assignment pairing will help staff understand and use critical thinking skills to be able to satisfy the client needs (Lyons & Pastore, 2016).

A company that provides mentoring programs to their employees create a career-focused environment that increases the employees' personal commitment to the company (Dawson, 2014). Accounting firms who offer mentoring and coaching provide new accountants with greater clarity on their roles at the company and foster better professional goals in the interest of the accounting profession (Maritz et al., 2013). Mentoring also helps the company decrease turnover and develops employees who possess integrity and the core values of the business (McManus & Subramaniam, 2014).

Methodologies Considerations

The purpose of this qualitative, case study was to explore strategies regional accounting firm leaders use to train technical staff on soft skills. The academic literature review supports the chosen design and aligns with other researchers who examined similar phenomena. To further support my methodology and design, the section includes a discussion of selected articles from my literature review.

Landeta et al. (2015) conducted a qualitative study using focus groups, nominal groups, and the Delphi method to explore contributions from 12 human resource (HR) managers at 12 Basque companies to increase initiatives for improving continuous management training. By linking training and development with culture and strategy, the author's aim was to identify ways to increase company investments in management

training by providing market transparency and improved commitments between leaders and companies. The authors used the human capital theory among other theoretical referents, to focus on the problems between companies, employees, and training providers. According to the 12 HR managers, the company would benefit from investing in management training. Moreover, agents providing training should increase the quality of internal and external training to eliminate information deficiencies, include international training, but are also economical in cost and time. The findings from Landeta et al.'s study provide a perspective on the need for investment in management training.

Ainsworth (2013) conducted a qualitative case study to determine if business schools and universities provide sufficient intercultural communication training. The researchers used two surveys and an interview with the international business coordinator to analyze the need for students to understand other nations, languages, and culture. The trends revealed by the participants included adequate preparation for graduates for the international workplaces, other languages, intercultural competence in the workplace, and strategies to integrate international and intercultural dimensions into the curriculum. Some of the challenges were the consequences of the lack of language, ethnic, and linguistic diversity. The author concluded without the willingness of staff, senior leaders, and faculty, the awareness of students to international culture and languages could not succeed. The findings from Ainsworth's study identify the need for the commitment from all levels of management for additional education and training programs to benefit the company.

Tempone et al. (2012) conducted a qualitative study to examine the views of employers on the need for work-ready graduates who have generic attributes such as communication, teamwork, and self-management. In the areas of (a) recruitment, (b) training, and (c) ongoing employment, the authors noted employers in different sectors have different meanings of what they consider generic attributes. Interviews with employers and accounting professionals determined relevant themes from recorded, transcribed analysis using NVivo 11 software. The findings from Tempone et al.'s study revealed accountants are required to meet a more complex set of skill demands at recruitment and in their ongoing careers, however, graduates do not possess the skills to readily obtain and maintain employment. According to the author, the five learning outcomes desired by employers in different sectors are communication skills, the ability to exercise judgment, the ability to work in teams, and self-management. These findings also provide challenges for higher educators to examine the learning outcomes for degrees that meet the needs of employers.

While most of the studies I reviewed in the literature review were qualitative, there were some with a quantitative approach to understanding the need for accountants to have both hard skills and soft skills. Landeta et al. (2015) reported results consistent with Tempone et al. (2012) and Ainsworth's (2013) qualitative studies. The alignment in the findings from the literature supports my goal of exploring strategies regional accounting firm leaders use to train technical staff on soft skills.

Transition

In section 1, I identified the research design as a qualitative case study. The research population was all leaders and human resource personnel who participated in the hiring, training, and professional development process for three CPA firms in the North Texas area. The review of the literature began with an in-depth discussion of the conceptual framework, human capital theory, along with alternative and rival theories. The purpose of this study was to explore the strategies regional accounting firm leaders use to train technical staff on soft skills. A thorough review of current and historical literature further supported the study. Section 2 provides detail about the project, research method, and design, sample of the population, and data collection techniques and analysis. The information in Section 3 includes an overview of the data results of the study. In Section 3, I also provided an application to professional practice and implication for social change along with personal recommendations.

Section 2: The Project

Purpose Statement

The purpose of this qualitative multiple case study was to explore the strategies regional accounting firm leaders use to train technical staff on soft skills. The population for the study included partners and hiring managers of three regional CPA firms located in North Texas. The findings of this study may promote social change by stimulating growth in businesses to provide more non-traditional client services, and by creating opportunity for more long-term employment for accountants. The study of soft skills training for technical staff in accounting may also support domestic and international trade due to business expansions, which may increase economic and social growth.

Role of the Researcher

My role as researcher was to gather and analyze data (Wahyuni, 2012). In addition, I worked to network, collaborate, evaluate results, and publish research findings (Kyvik, 2013). I designed a case study that enabled me to collect, analyze, and interpret data related to my research question. I have direct experience in the phenomena. My career as an accountant started over 20 years ago. In addition to maintaining my own practice, I have taught undergraduate and graduate accounting and management courses at a local university. My experience working with other accountants and business clients has provided me with insight into the advisory and consultant roles that accountants assume in business relationships.

The Belmont Report (1979) called for three principles of ethical research: respect, beneficence, and justice. A researcher should protect the dignity and autonomy of all

participants (Halse & Honey, 2014; Laukkanen, Suhonen, & Leino-Kilpi, 2015).

Researchers have an obligation to minimize risk and harm to participants while maximizing the benefits of participating in a study (Halse & Honey, 2014). Researchers must also treat participants fairly and keep participants abreast of the benefits and risks involved with the research (Nijhawan et al., 2013). I adhered to the principles of the Belmont Report and communicated the purpose of the study to ensure participants fully understood the risks and potential benefits of participation. By completing the National Institution of Health (NIH) training on protecting human research participants (see Appendix A), I gained a better understanding of the principles of ethical research.

When collecting data, the researcher must be unbiased and should not sway the participant to answer questions (Yin, 2013). Researchers must not allow their roles or biases to limit their ability to ask additional open-ended interview questions (Hanson, 2013). A notable bias was my belief that most accountants feel they do not have sufficient soft skill training. To mitigate my bias, I revealed my personal knowledge of the subject to the participants before beginning an interview. As recommended by Chan, Fung, and Chien (2013), I bracketed my biases to alleviate the possibility of tainting participants' responses during the interview process.

A technique to reduce bias is to conduct interviews using the same procedures with little deviation for each participant (Turner, 2010). The researcher must carefully plan interviews, especially when dealing with a sensitive topic (Ashton, 2014). Hanson (2013) recommended using an interview protocol to standardize interviews and limit researcher bias. In keeping with these recommendations, I used an interview protocol for

all interviews (see Appendix B). Although structured interviews conserve time and alleviate researcher bias, structured interviews do not allow for flexibility (Doody & Noonan, 2013). Unstructured interviews provide rich data; however, these can be time consuming and difficult to link (Doody & Noonan, 2013). Therefore, I used semistructured, open-ended questions during the interviews with the participants.

Participants

Moustakas (1994) suggested including participants with experience in the research topic. A participant with several years of experience working in the research topic area will have an in-depth understanding of that area (Loes, 2015). Participants must also be able to allocate appropriate time for interviews and follow-up (Rowley, 2012). Therefore, I recruited study participants who were partners, managers, and human resource representatives at three CPA firms, and who had a minimum of 5 years experience and were involved in professional development and employee education. The firm partners, managers, and human resource personnel had the necessary knowledge and insight about employees' technical skills and soft skills. I focused on regional CPA firms in the Dallas/Fort Worth area that had experienced the problem. I contacted the managing partner or human resource director by telephone and email to introduce myself. Once I identified a key individual in the organization, I requested a meeting to discuss the purpose of my study.

After meeting with a key individual at each firm, I reviewed the goals and requirements of the study and asked the key contact to sign a letter of cooperation. Once the official consented to participation, the official helped identify key personnel with the

knowledge and experience necessary for the study. Potential participants then received a letter of invitation. Participants understood that I valued their opinions, perceptions, and experiences, and that I maintained the highest standard of confidentiality. I obtained voluntary written consent from each participant. The written consent forms will remain in a private file for 5 years.

A key factor in gaining access to participants for interviews is their willingness and availability (Rowley, 2012). Interviewers must be able to build a rapport and establish an understanding with the participants (Seidman, 2013). Developing a rapport with the participants allows interviewees to be at ease and more willing to disclose pertinent information for the study (Seidman, 2013). Rowley (2012) recommended establishing a clear time limit, accommodating their location requests, and requesting permission to record the interview. Therefore, I requested interviews at the convenience of participants and clearly defined the purpose and time requirements prior to starting the interaction.

Research Method and Design

There are three viable methods of research including qualitative, quantitative, and mixed methods (Moustakas, 1994). Each research option presents feasible options for use and researcher preference. After evaluating the three, I chose a qualitative method and a multiple case study design.

Research Method

I used a qualitative research method to explore the strategies regional accounting firm leaders use to train technical staff on soft skills. Qualitative researchers aim to

understand aspects of social experiences, and usually use individual interviews or focus groups, written text, or visual forms such as pictures and drawings to collect data (Wilson et al., 2014). The qualitative method focuses on the *why*, *what*, or *how* of a phenomenon, whereas quantitative methods are used to collect statistical data and focus on *how much* or *how many* (McCusker & Gunaydin, 2015). Mixed methods are a combination of both qualitative and quantitative methods (Venkatesh, Brown, & Bala, 2013).

Qualitative methods provide researchers with the ability to understand the beliefs, perceptions, and values of participants (Montero-Marín et al., 2013). Early researchers did not regard qualitative research as robust and rigorous as quantitative research. However, qualitative researchers have addressed issues such as validity and reliability by ensuring trustworthiness and completely understanding and describing the topic of the study (Hammer & Berland, 2014). Qualitative methods provide greater depth and are useful when generating a hypothesis, whereas quantitative methods provide more objectivity and are useful in hypothesis testing (Halcomb & Hickman, 2015).

My primary intent of conducting this study was not to test a hypothesis; therefore, the quantitative methodology did not meet the goals of the study. Researchers who utilize a quantitative method are usually looking to collect numerical data to use for statistical objectives (McCusker & Gunaydin, 2015). McCusker and Gunaydin (2015) suggested that the use of statistical data helps the researcher maintain neutrality in the study. Roos, Thakas, Sultan, Leeuw, and Paulus (2014) noted that quantitative researchers usually try to quantify a phenomenon by examining the relationship between variables. Given that my goal was to explore the strategies regional accounting firm

leaders use to train technical staff on soft skills, I was not looking to quantify the phenomenon under study.

Mixed methods are a combination of qualitative and quantitative methods in a single study that integrates data at one or more sequential stages of the research (Halcomb & Hickman, 2015). Mixed methods allow researchers to discover a substantive theory that not only expose statistical elements related to the phenomenon, but also unveil interrelations among these elements and reveal boundaries surrounding the interrelations between the outcomes (Venkatesh et al., 2013). Because the purpose of this study was not to quantify results and I did not require that added quantitative complexity, a mixed method approach did not serve my intention, which was to explore the strategies regional accounting firm leaders use to train technical staff on soft skills.

Research Design

Given my research goals, a case study design satisfied the intent of the study. A case study design allows the researcher flexibility in the types of research questions and data collection methods while still maintaining credibility (Pearson, Albon, & Hubball, 2015). Researchers use the case study design when the goal is to answer *how*, *what*, and *why* questions about a bounded system or interests of the researcher (Stake, 2010). The case study design allows for the use of multiple data sources, which enables in-depth analysis and provides rich detail (Wahyuni, 2012).

While I chose a case study design, I considered using both phenomenological and ethnographic designs as well. The phenomenological design is one in which researchers explore participants lived experiences of the topic (Moustakas, 1994). Phenomenological

researchers focus on the shared experiences of large groups of individuals, and study the complexity and ambiguity of lived experiences (Gill, 2014; Miles, Huberman, & Saldana, 2013). Although phenomenology would have provided insight to participants lived experiences, it was not the most effective option for my study given my inclusion of participants from three companies. Similarly, ethnographers gather documentary data, interviews, and participant observations to produce detailed, comprehensive accounts of various phenomena (Reeves et al., 2013). Ethnography is the study of human culture in which researchers discerns and observes the cultural phenomena of people (Denzin & Lincoln, 2011). Ethnographic researchers focus on cultural groups over time (Goldstein, 2016). This research design would have been appropriate if my goal was to study the interactions and lives of a specific group or culture. However, my goal was to explore the strategies regional accounting firm leaders use to train technical staff on soft skills. For this reason, I did not select an ethnographic method.

A case study allows the researcher to explore a bound system using multiple data sources (Yin, 2014). A case study researcher focuses on the real-life context of *what*, *how*, and *why* (Pearson et al., 2015). For instance, Weil, De Silva, and Ward (2014) used a case study to explore the relationship between online learning and traditional learning approaches and to determine students' reaction to the implementation of these programs. Alman (2015) used a case study design to investigate how budgeting is instrumental in designing services used in local government.

Data saturation may depend upon the experience and knowledge of the participant (Marshall & Roosman, 2016). Roos et al., (2014) noted that in qualitative research, data

saturation and sample sufficiency are vital research criteria. Researchers define data saturation as the point at which the study can be replicated using the accumulated data (Fusch & Ness, 2015). If the researcher does not achieve saturation, the research is not complete (O'Reilly & Parker, 2013). A researcher achieves data saturation when additional data no longer provides new insights (Seidman, 2013). Interviews should continue in a study until a point where the discovery of new insights is remote. The point of saturation is where no new themes could come from additional interviews or collected data.

Population and Sampling

The goal of the study was to explore the strategies regional accounting firm leaders use to train technical staff on soft skills. The target population was three CPA firms in the Dallas/Fort Worth area. Study participants included a census of all leaders and human resource professionals, with at least 5 years of experience who participated in the hiring, training, and professional development of accountants. Marshall, Cardon, Poddar, and Fontenot, (2013) noted factors that may affect the sample size, including participant characteristics, the number of interviews per participant, and the quality of interviews. Census sampling is selecting all participants from the statistical population (Azodi, Mohammadipour, Dehghani, Hamedani, & Shafiee, 2016). Researchers use a census sampling technique when the goal is to gather data from all participants in a small population (Charman, Petersen, Piper, Liedeman, & Legg, 2015). A census sample adds credibility and encompasses the complete range of activities (Yin, 2014).

In a qualitative study, the researcher must determine the adequate number of participants, the focus of the study, and the data to gather (Cleary, Horsfall, & Hayter, 2014). According to Bornstein, Jager, and Putnick (2013), an adequate sample size for qualitative research is between five and 50 participants. I conducted interviews with 5 participants at the firms that met my participant criteria.

By interviewing all leaders and human resource professionals with at least 5 years of experience who participated in the professional development and employee education process in three regional CPA firms, I attained an ample sample size. The participants had at least 5 years of experience working in the accounting field and were willing to participate in the study. Experience working in the research topic area are a critical requirement for participants (Loes, 2015). The experience criteria increases the quality of collected interview data (Moustakas, 1994). Participants were also willing to allocate appropriate time for interviews and follow-up (Rowley, 2012). The interview location is a decision that must be made by the researcher (Synnot, Hill, Summers, & Taylor, 2014). As suggested by Woodyatt, Finneran, and Stephenson (2016) when the interview occurs in front of the participant, the researcher has the ability to extend the interview to capture additional insights. I conducted face-to-face interviews with participants in their work environment. Thus, all participants agreed to the time required for interviews and follow up.

A consideration of saturation does not help determine who to interview (Marshall et al., 2013). However, once I choose the sample and begin interviewing, I did consider the point of saturation. A researcher achieves data saturation when additional data

produces no new insights (Siedman, 2013). The researcher generally notes a point of saturation when comments become repetitive (O'Reilly & Parker, 2013). If the participants share the same experiences, the researcher may find that fewer interviews are necessary (Girotra et al., 2014). Interviewing all of the personnel that participated in a single phenomenon at three separate CPA firms was a strategy that enhanced saturation in the study. I continued interviews until I reached a point where participant comments revealed no new information.

Ethical Research

Walden University provides a well-defined guideline to use when conducting ethical research. Included in the guidance is that a key person for each organization signs a letter of cooperation. I also obtained a signed participant consent form indicating their voluntary willingness to participate in the study. A participant consent form is required for social behavioral research and focuses on the judgement and privacy of the participant (Udo-Akang, 2013). As indicated in the informed consent form, consenting participants participate on a voluntary basis. Participants may withdraw from a study at any time and for any reason (Martinez et al., 2015). In reaffirming the informed consent and privacy, I informed the participants that they may voluntarily withdraw from the study at any time and for any reason without consequence. To withdraw from participating in the study, a participant could have spoken with me orally or provided a written statement to inform me of their decision to no longer participate in the study. I did not provide any compensation to participants in the study.

For maintaining the ethical boundaries, and participant privacy, Walden guidelines required me to conduct the study with the highest standards as to comply with the Institutional Review Board (IRB) procedures. Researchers must be mindful of ethical boundaries as they maintain the protection and privacy of participants (Gibson, Benson, & Brand, 2013). For this reason, I also ensured the final documents did not include names or any other identifiable information of individuals or organizations. Adhering to Walden guidelines, I locked the research data in a secure location, and the data will remain in the secure location for a period of 5 years to protect the confidence of the participants. Before I collected data, I completed a web-based training concerning the protection of human subjects while conducting research. After I received IRB approval, I started to collect data for my study.

Data Collection Instruments

As the researcher, I was the primary data collection instrument. I collected data from three sources including (a) semistructured, face-to-face interviews with participants from three CPA firms in the Dallas/Fort Worth area, (b) review of internal documents, and (c) casual observation. Data collection instruments include observations, interviews, focus groups, and document reviews (Marshall & Rossman, 2016). Interviewing is an effective way of collecting data and supports both quantitative research and qualitative inquiry (Poole & Mauthner, 2014). Personally, interviewing participants allows the researcher to obtain the participants full perspective on specific topics (Farrelly, 2013). Moreover, interviews allow participants and researchers to have a face-to-face dialog that

allows the participant to reflect on and discuss information about lived experiences (Poole & Mauthner, 2014).

The interview protocol served as a guide for all of the interviews in the study (See Appendix B). When interviewing participants for data collection, using an interview protocol standardizes the interview process and establishes consistency (Fassinger & Morrow, 2013). Interview protocols are useful when conducting interviews and deter deviation from the projected plan (Ivey, 2012). The interview questions focused on the research goals of the study. Using multiple sources, such as company documentation, and semistructured interviews, I supported credibility through data triangulation (Marshall & Rossman, 2016).

Yin (2014) identified four types of triangulation: data, investigator, theory, and methodological used to substantiate the same phenomenon and ensure validity and reliability. Data triangulation includes strategically gathering samples; investigator triangulation involves multiple researchers gathering and interpreting data; theory triangulation refers to using more than one theoretical focus, and methodological triangulation multiple ways of gathering data (Denzin, 1970). Using supported documentation and semistructured interviews allowed me to explore the research topic and gain rich insight into strategies regional accounting firm leaders use to train technical staff on soft skills. I used follow-up questions as needed. I recorded all interviews, in order to transcribe and code the information.

The interview protocol is important to qualitative research (Vance, 2015). Interview protocol coupled with semistructured interview questions help to identify

trends and themes that require further information from responses (Benson & Powell, 2015). Interview protocols assist the researcher in exploring the research question using a systematic approach (Eslamian, Moeini, & Soleimani, 2015). Thus, I developed an interview protocol for my doctoral study (See Appendix B).

Member checking provides rigor to qualitative research (Eslamian et al., 2015). Member checking are validation techniques used to improve accuracy and reliability of the study to determine if descriptions and themes are reflected accurately (Schaik, O'Brien, Almeida, & Adler, 2014). Member checking allows participants to validate the researchers' interpretations of the experiences (Yilmaz, 2013). Therefore, after I identified a preliminary description of themes and conclusions, I asked participants to review my results.

Before beginning interviews with participants, I restated the purpose of the study and the benefits the study may provide to CPA firm leaders and society. Prior to beginning each interview, I reviewed the consent form and explained that a signed consent form is a condition of participation in the study. For the participants who were willing to sign the written consent, I recorded the entire interview with my audio recorder. I asked open-ended interview questions which enabled to me to take detailed field notes. Field notes provide the researcher the ability to capture the observance of impressions about the setting, interaction, and any non-verbal behavior, posture, and facial expressions (Ivey, 2012). Field notes supported the evidence collected and helped me determine if more questions needed to be asked or if another interview was warranted

(Saufi, O'Brien, & Wilkins, 2014). Thus, I used field notes while conducting the study to support the research goal of the study.

Data Collection Technique

For the study, I created an interview protocol to conduct interviews to explore the strategies regional accounting firm leaders use to train technical staff on soft skills. I collected data from the review of company documents and participant interviews and used an audio recorder to collect rich data. The interview protocol lists open-ended questions relevant to the study and utilized when asking participants about their experiences (Ivey, 2012).

There are three types of interviews, including (a) structured, (b) semistructured, and (c) unstructured. In structured interviews, the same question, order, and wording are the exact duplicate for each participant (Doody & Noonan, 2013). Although structured interviews use less time, prevents researcher bias and easier when coding information, the technique leaves little or no flexibility to explore questions deeper when there is a need for additional information. In addition, in unstructured interviews, the questions are broad and unstructured and the participant may defray and deviate from the topic of discussion (Doody & Noonan, 2013). Hence, the process would not fit into the time constraints of the study and would not be sufficient to support the goal of the researcher.

In semistructured interviews, the questions are open-ended and allow for rich, thick descriptions of the topic. The researcher may explore additional answers to questions and inquire deeper into the subject (Doody & Noonan, 2013). Written interview protocols help to draw out thoroughly, profound responses from the participant

and they are able to express their thoughts in their own words (Turner, 2010). A case study protocol consists of data collection questions, data collection procedures, and an interview guide (Yin, 2014). Using the interview protocol helped me to achieve reliability, validity, and consistency of the semistructured interviews.

To support my decision to use case study, I referenced the case study performed by Kusari, Hoeffler, and Iacobucci (2013) where the author utilized in-depth interviews to explore the role of trust in the life cycle of business partner relationships. The authors conducted 12 hour-long interviews with managers where participants provided details about their relationship with suppliers. The results of the interviews revealed that monitoring trust over the course of the relationship was essential to buyer-supplier relationships. In a separate case study, Rippner (2015) used semistructured interviews to explore potential barriers to education agencies and council collaborations in preparing students for college readiness and completion. The authors conducted 30 interviews and reviewed documents such as council agendas, memos, minutes, and strategic plans.

As outlined by Marshall and Rossman (2016) I used member checking to allow participants to review their information for verification. Reliability assertions ensure repeatability through observations, interviews and member checking (Caretta, 2016). Member checking is a technique to ensure credibility and trustworthiness of the interpretation of the participants' responses (Morse, 2015). After completing my summary and interpretation of the collected data, I sent a copy of to each participant. I requested each participant to verify my interpretation and provide feedback. I also followed the interview protocol and asked the same questions for each participant for my

study (Benson & Powell, 2015). After completion of the interview, I thanked the participants for their participation and reassured them that I would protect their privacy by not using names in the final study.

Data Organization Technique

Data organization techniques are a critical component of interpreting research data. I used company websites, brochures, and field notes as sources to document notes to supplement data as described by Colbert, Sereika, and Erlen (2013) for the study. Each participant had their own file that contained the signed consent form, transcribed notes from the interviews, field notes, and other information gained from each open-ended question, during the interview (Barnham, 2015). Codes or aliases allowed me to interpret and gather the data while protecting the privacy of the participants (DeLyser et al., 2013). I transcribed the data and stored the data on a portable flash drive, as well as a password-protected laptop. In addition, I will retain hard copies that will be in a locked file for 5 years. After 5 years, I will destroy the hard copies and the USB device.

Data Analysis

Data analysis involves collecting, organizing, and interpreting the underlying meaning of data elements (Rahman & Areni, 2016). The research question was what strategies regional accounting firm leaders use to train technical staff on soft skills. I utilized semistructured open-ended interview questions (see Appendix C) to gain an understanding of the research topic. As recommended by Yin (2014), I also collected triangulated data from interviews with additional sources.

The four types of triangulation included (a) data, (b) investigator, (c) methodological, and (d) theory (Yin, 2014). Using alternative strategies for gathering data increases the credibility of interview data (Marshall & Rossman, 2016). The use of methodological triangulation to verify patterns in information, validate the same phenomenon, and support conclusions from multiple sources ensures the overall quality of the study (Drie & Dekker, 2013). Accordingly, I collected data from internal company documents, observations, and using semistructured interviews.

Interpreting data is important to help identify the meaning of ideas and words of the participants (Saufi et al., 2014). I performed the five stages of data analysis as suggested by Yin (2013) which were (a) compiled the data, (b) dissembled the data by grouping them into categories, (c) reassembled data into themes, (d) interpreted the information, (e) and created conclusions. I entered all data (audio from interviews, artifacts, and information from my journal) into NVivo software to aid in data analysis as suggested by Yin (2013). Researchers use NVivo software to develop codes and to identify themes (Bernard, 2013). NVivo software also allows researchers to upload raw data, code, and organize the data for easy retrieval (Erlingsson & Brysiewicz, 2013). With NVivo software, researchers are able to use query tools to explore different perceptions from interviews (Sotiriadou, Brouwers, & Le, 2014). I used the five stages of data along with NVivo software. Furthermore, I used codes to label and organize my data for summarization. In assembling and interpreting data, coding helped to develop the analysis of the data and conceptualize emerging patterns and identify themes in the

data. I listened to the audio recordings and transcribed the information by each participant into groups.

Data analysis refers to the processes associating understanding and meaning to various data sets (Rowley, 2014). Themes also materialize as the reader receives more information from the interviews (Bernard, 2013). Sotiriadou, Brouwers, & Le (2014) suggests the use of NVivo facilitates coding, and conceptualizes ideas and concepts while identifying themes in the data to explain the phenomena under study and correlates information with the literature and conceptual framework. I allowed themes to materialize, which assuaged the need to develop themes. I used NVivo software to analyze the data. I used an audio recorder to record the interview conversations and submitted my interpretation to the participant for review which ensured the validity of the data and alleviated researcher bias.

Reliability and Validity

Reliability and validity ensure that relevance, impact, and rigor exist in qualitative research (Marshall & Rossman, 2016). The three components of validity include credibility, transferability, and confirmability, and the component of reliability is dependability (Lincoln & Guba, 1985). These elements increase the researcher and audience confidence and are an important step in design, implementation, and dissemination of research (Oleinik, Popova, Kirdina, & Shatalova, 2014). I used the measures specified by Lincoln and Guba (1985) to ensure the thoroughness of the study.

Reliability

Reliability is a critical step in researching and is necessary when performing qualitative research. Elo, Kääriäinen, Kanste, Pölkki, Utriainen, and Kyngäs (2014) suggested that reliability is the consistency and repetition of the research procedures, required in a case study. To ensure reliability, the information should be replicable and duplicable by different researchers, at different locations (Oleinik et al., 2014). Assessing reliability by dissecting the statements obtain during the interview process in a case study allows the researcher to remove all unrelated information from the data and allows themes to materialize in the information from the interviews (Wahyuni, 2012). In addition, the process of triangulation also enhances reliability by obtaining and using different data sources such as records, interviews, observation, and artifacts of data to add relevance (Yin, 2013). I conducted semistructured interviews and retrieved company documents.

Reliable research means that the research techniques are dependable (Wood, Gilbreath, Rutherford, & O'Boyle, 2014). Dependability increases when the researcher checks for errors in collecting, interpreting, and reporting the data results (Oleinik et al., 2014). Dependability obtained through data collection and records provides evidence for consistency after interviews and data compilation (Yin, 2014). Strategies to establish dependability include, accurately capturing and depicting the phenomenon under study and structuring a coding system that maintains the integrity of the information through data analysis (Friginal, Martínez, de Andres, & Ruiz, 2016). A database will store the transcripts of interviews and digital recordings.

Validity

Focusing on validity provides rigor, increases credibility and congruence in qualitative research by enhancing the trustworthiness of qualitative research (Darawsheh, 2014). Darawsheh emphasized the process of validation must be applied when conducting research and analyzing data. Validation is the degree to which the variables of the research concept are measurable and accurate (Lub, 2015).

The criteria for establishing credibility include authentically presenting facts and presenting research outcomes accurately from the perspective of the participants (Venkatesh et al., 2013). Likewise, using methodological triangulation enhances qualitative research credibility (Lincoln & Guba, 1985). Triangulation includes verifying facts through resources used to develop a coherent depiction of reality (Yilmaz, 2013). Triangulation involves analyzing all of the data and then sorting it to explore similarities and themes across all participants (Thomas & Magilvy, 2011). As recommended by Yin, 2014, I triangulated interview data by including other data collection methods. Additional data came from documentary evidence and casual observations.

To achieve data saturation, I conducted interviews until I reached data saturation where no new themes emerges. Marshall et al. (2013) suggested sample adequacy is evidence of a quality criteria related to data saturation. Researchers should cease gathering information after interviews reveal no new idea emerges (Cleary et al., 2014). As noted by Morse, Lowery and Steury (2014) in a qualitative research study, data saturation is an essential component of rigor.

Credibility. Credibility is the value and believability of the research findings (Houghton, Casey, & Murphy, 2013). The researcher must ensure that the results of the study are truthful and credible by implementing steps to maintain reliability and validity (Yilmaz, 2013). Triangulation assures internal credibility and consistency, which helps to establish completeness using multiple data sources (Houghton et al., 2013). Adhering to the Walden University IRB research guidelines, combined with methods applicable to case study research, strengthens credibility and consistency (Frels & Onwuegbuzie, 2013).

Transferability. Transferability refers to how other organizations in similar fields may benefit from the results of the information and address the lack of soft skills in their organization (Morse, 2015). The provision of thorough details using raw data and context help the readers to discern their interpretations (Houghton et al., 2013). Marshall & Rossman (2016) suggested to achieve transferability, one should provide a thorough description of the study findings to allow similar firms to make comparisons and foster change. Specifically, CPA firms and companies will receive the information to assess the transferability of findings and conclusions of strategies to overcome accountants' lack of soft skills.

Confirmability. Confirmability is the extent to which research outcomes are verifiable by others (Venkatesh et al., 2013). Using an external researcher to evaluate whether or not the data supports the researchers' goals also aids in establishing confirmability (Houghton et al., 2013). In addition, Houghton et al., (2013) refers to how companies provide accuracy and leave clear audit trails of the information as evidence of

confirmability. The audit trail includes a detailed outline of how to make decisions and a rationale for making such judgments and decisions (Black, Palombaro, & Dole, 2013). Interview recording will provide a clear audit trail for verifying and validating the data interpretation (Seidman, 2013). The researchers' goal is to be able to confirm findings when performing research (Yilmaz, 2013). Black et al. (2013) recommended performing maintaining an audit trail which performing research and collecting data to enhance conformability.

The process of member checking allowed participants to verify my interpretation of responses to the interview questions to minimize misunderstandings (Sotiriadou et al., 2014). For this study, I used a census sample of all accounting leaders and hiring leaders who participated in the training and professional development process to explore the strategies regional accounting firm leaders use to train technical staff on soft skills. In addition, collecting company documents and literature to corroborate information obtained from the interviews provided additional support. To ensure internal consistency while conducting interviews, it is important not to speak while the participant is speaking and not to interrupt their thoughts and responses and cause external influence (Seidman, 2013). I asked the same questions of each participant using the interview guide establishing reliability and validity.

Transition and Summary

In Section 2, I explained how I conducted the study. To explore the strategies regional accounting firm leaders, use to train technical staff on soft skills, I conducted a qualitative multiple case study. The population consisted of a purposeful sample of

accounting firm leaders who were willing to participate in the study. I conducted semistructured interviews and triangulated interview data with documentary evidence and casual observations. NVivo 11 software was my primary tool to organize themes. I used member checking to aid in providing validity and reliability.

In Section 3, I began with a review of the purpose of the study. I also provided the presentation of the findings, the applications to professional practice, and implications for social change. Next, I discussed recommendations for action, and reviewed what I learned in the study. I concluded this section with a summary of the implications of my study to business and society.

Section 3: Application to Professional Practice and Implications for Change

In this section, I provide an overview of the study, present the findings, and identify and discuss the themes. Further, I discuss my study's application to professional practice and implications for social change, and I offer recommendations for further study and action, reflections, a summary, and conclusion. This section contains discussions of how the themes I have identified apply to professional practice, and of how the findings connect to the conceptual framework.

Introduction

The purpose of this qualitative multiple case study was to explore strategies regional accounting firm leaders use to train technical staff on soft skills. The data came from documentary evidence, casual observations, and interviews with managers, human resources professionals, and hiring leaders at three CPA firms in Dallas/Fort Worth, Texas. Three themes emerged after the analysis including soft skills needed for success, mentoring and leadership programs, and team building initiatives.

Presentation of the Findings

The overarching research question was: What strategies do regional accounting firm leaders use to train technical staff on soft skills? Each face-to-face interview lasted roughly 20 minutes. I used the following pseudonyms: PP1, PP2, PS1, PS2, and PG1 for each of the participants and their corresponding firm to protect the privacy of each individual and to keep the data confidential. Of the three CPA firms that I contacted, the leaders who participated in the hiring and training of employees consented to participate, thus achieving a census sample for this multiple case study.

The findings from the study aligned well with the human capital theory in that the findings from the emergent themes aligned to assist CPA firms in providing further soft skill educational and training to employees. With the increase in the consulting services requested from customers and changing business regulations, the need for accountants with communication and critical thinking skills have increased (Bunney et al., 2015). The focus of the human capital theory is on how organizations and societies benefit from investing in people through education and training (Becker, 1962). Investing in the training of cognitive and technical skills contributes to increased competitiveness for employees while reducing turnover, improving services, and supporting longevity in organizations (White et al., 2016).

I confirmed that I had reached data saturation after the analysis, member checking, and review of company documents became repetitious and no new information was gained. From the analysis, three essential themes emerged related to how leaders train technical employees on soft skills. These themes include (a) soft skills needed for success, (b) mentoring and leadership programs, and (c) team building initiatives. Each of the emergent themes aligned well with the conceptual framework used for the study, the human capital theory. CPA firm leaders needing to train technical staff on soft skills can utilize each of the themes.

Emergent Theme 1: Soft Skills Needed for Success

The first theme to emerge was the need for soft skills that were lacking in entry level employees with technical skills. The soft skills participants mentioned were communication skills, professionalism, and interacting with clients. Each participant

identified the soft skill concerns they had observed based on their experiences and awareness among staff members. There were 81 references to the theme of soft skills needed for success in the participant interviews. The most common soft skills needed participants mentioned appear in Table 1.

Table 1

Frequency of Soft Skills Needed Subthemes

Subthemes	<i>n</i>	% of frequency of occurrence
Communication skills	32	40
Professionalism	15	18
Interacting with clients	34	42

Note: *n* = frequency.

Communication skills. Participant responses expressed the importance of soft skills needed for success. The findings aligned with the conceptual framework, in which technological changes, along with training and education, provide increased visibility and demand for highly-skilled employees (Thomas & Qiu, 2013). Dalaya et al. (2015) stated that recruiting and choosing the right staff with the necessary hard skills and soft skills are a major challenge in businesses. The findings from my study align with those in prior research. Thomas and Qiu (2013) and Dalaya et al. (2015) found that the relationship between human capital training and performance provide personal growth opportunities for accountants and make these employees more valuable to the company.

Comments from participants confirm the alignment with prior research. For instance, PP1 explained, “Some of them have good communication skills, but I would say, half of them do not.” PP2 noted that soft skills are “a very important thing for

professional staff in an accounting firm to learn,” because even if employees are technically adept, “if they can’t communicate well with their staff [and] they can’t communicate well with a client. it’s not going to work.” PS1 reported “the biggest challenge [especially for new staff] is just overall effective communication. Like understanding appropriate methods of when to use email, when to pick up the phone, when to go see someone face to face, and just how to effectively get our messages across in an appropriate manner.”

Likewise, PS2 mentioned the importance of choosing the appropriate form of communication for a given situation, and PG1 reported finding basic communication styles an issue. PG1 mentioned that employees needed training in knowing “How to explain what you want, how you want it, and when you want it in a way that is not condescending, or demeaning, or demanding.” PG1 noted that another issue was, “People not knowing how to communicate with other people with different communication styles, and [not knowing] how they come across to someone who communicates in a different manner.”

Professionalism. Clark, Downen, and Bain (2016) suggested that society, employers, and customers are affected by poor professionalism. Therefore, when participants discussed soft skills lacking in accountants, they also emphasized the lack of professionalism. The findings aligned with the study by Strauss-Keevy and Maré (2015) who aluded that the possession of soft skills will make or break the career of professionals. Jackson (2016) also said both practitioners and educators agree that competence in communication is essential for professional performance. PP1 said, “as

the younger ones come into positions, many of them are lacking, what I would call professionalism . . . knowing how to present themselves . . . how do you dress professionally, and still be casual?” PS1 explained, “it’s a very delicate balance of being able to go in there and be professionally skeptical and push back on them when we need to push back on them, but being able to do it in a manner that they’re still happy to hire us again the next year. That’s a delicate balance that I think, is really difficult to grasp coming right out of the gate, and right out of college.”

Interacting with clients. As previously noted, Etter and Ross (2013) emphasized that when consulting and interacting with clients, accountants with communication skills are in great demand. Chydenius and Gaisch (2016) expressed that interaction skills can include a variety of skills such as use of appropriate communication channels, different written communication genres, being able to evoke trust in customers, and finding solutions to customer needs. Similar to the conclusions of Etter and Ross (2013) and Chydenius and Gaisch (2016), participants in this study noted that the ability of accountants to be able to interact with clients is a critical soft skill.

Selected feedback from participants such as PP1 posed the question, “how do you deal, one on one, with a client, particularly if you’re coming in your entry level? You may be dealing with people much older than you. So, how do you do that and come across so that you may know what you’re doing, but how do you project that?” PP2 mentioned, “I would say some of the skills that we see lacking have more to do with dealing with clients and how to handle upset clients.”

Emergent Theme 2: Mentoring and Leadership Programs.

The second main theme that developed from the data was providing mentoring and leadership programs. In discussing this theme, participants identified strategies to improve soft skills in accountants, and to establish relationships among peers that strengthen the level of competencies for entry level accountants who have technical skills but lack soft skills. The participants noted that mentoring and leadership programs developed by managers and leaders to aid in the professional development of entry level staff provided hands-on training and valuable experiences. There were 10 mentions from participant interviews containing the theme of mentoring and leadership programs. Table 2 displays the frequency of responses related to Theme 2.

Table 2

Frequency of Mentoring and Leadership Programs

Name	<i>n</i>	% of frequency of occurrence
PS1	1	10
PP2	3	30
PS2	1	10
PG1	2	20
PP1	3	30

Note: *n* = frequency.

The findings of this study support existing literature performed by Lyons and Pastore (2016), which suggested that mentoring enhances career development, promotes social interactions with coworkers and improves communication. Dawson (2014) suggested mentoring performed between peers improves interaction among teams, improves how new staff handle workflow, manage time, and handle challenging situations. New studies on soft skills training continue to provide information on how to

train technical employees on soft skills using mentoring because the technique is beneficial and helpful in furthering careers. In addition, for the purpose of training, mentors provide mentees with suggestions on how to handle tasks in the work environment (Lim, Clarke, Ross, & Wells, 2015). Mentoring supports the transition of new staff into the workplace. Mentoring provides encouragement for communication, problem-solving, role preparedness, and professional growth in different roles (Jakubik, 2016). Leadership programs facilitate informal and formal leadership development by identifying leadership opportunities for mentees while providing ongoing resources, socialization, support, and opportunities to step into leadership roles (Eliades, Jakubik, Weese & Huth, 2017).

Participants specifically addressed mentoring and leadership initiatives during interview. PP1 said, “we have managers mentoring seniors and seniors mentoring entry-level staff, and they’ve got a really good mentoring program . . . one of the people that I am mentoring. . . I’m going to, try to help her with, how do you interact with people, and get them to do what you want them to do, and how do you teach and train them. So, we’re kind of doing a mentoring program across the board right now.” PP2 stated, “we have matched up people in the emerging leaders group with senior level leadership group and they meet once a month and have breakfast and lunch, you know, spend an hour just talking about ways that they can improve their soft skills within the firm.” PS2 mentioned, “the mentoring training has decreased our turnover.” PG1 exclaimed, “we’ve hired an outside consultant. She originally started with a leadership program which took a half a dozen of the senior level and the junior staff that they saw, had potential to

become the senior or managers. She talks about communication, personality styles, work skills, a lot of different things, and how to develop your career.”

Emergent Theme 3: Team Building Initiatives.

The final main theme that developed from the data was team building initiatives. In discussing this theme, participants boasted that the company has several team building activities and initiatives during each month and at least twice per year. There were 22 mentions from participant interviews containing the theme of team building initiatives. The coded frequency of Theme 3 appears in Table 3.

Table 3

Frequency of Team Building Initiatives

Name	<i>n</i>	% of frequency of occurrence
PS1	3	14
PP2	5	23
PS2	2	9
PG1	4	18
PP1	8	36

Note: *n* = frequency

The findings of this study corroborate previous literature performed by Jackson, (2013a) that states that for accountants to achieve long-term employment and success, opportunities for soft skills training in a professional setting with similar client and team interactions is imperative. Interacting with teammates also require communicating effectively with team members and management (Parratt et. al., 2016). More than 78% of company leaders in the United States agree that working in teams increases productivity while also achieving the overall goals of the company (Crutchfield &

Klamon, 2014). Research on team building initiatives continues to provide information on how to train technical employees on soft skills (Aga, Noorderhaven, & Vallejo, 2016). Team building interventions such as goal-setting, problem solving, and interpersonal relations, empowers and motivate teams and positively influence project success (Aga et al., 2016). Although employers identified effective outcomes of teamwork such as work satisfaction, professional development, career advancement, cost-effective service delivery, and the enhancement of corporate reputation, there is concern that many university curriculums lack education on developing teamwork skills in accounting graduates (Paguio & Jackling, 2016).

The participants confirm the firms' acknowledgment of the investment needs in team initiatives with statements such as, PG1 said, "we are probably at our best at team building. We do have a couple of team building exercises each year. Also, we do have monthly team meetings. One of the games was where, the consultant gave us multicolored pens and paper, and we had to answer 6 of 10 questions by drawing on this paper and we have them outside our door, to try to get some internal communication going." PP1 mentioned, "through the year, we have team building activities. Some of them are just fun activities. During busy season, we bring in lunch and we have survival bags that we pass out to the staff. We have had an Olympics team building event this past year during the Olympics where people were divided into teams and we had competitions, like calculator contests. We also have a starfish fund, that people contribute to, so if someone has a personal situation where they really need some help, we help."

Likewise, PP2 explained, “our emerging leaders group just did a team building event within their group. They all went to, some sort of Maze, where you’re in this room and you have to figure out how to get out by working together as a team. It does help interdepartmentally to keep us cohesive and keep communications open between the departments.” Moreover, PS1 said, “we try to do group activities twice a year where we all grow and we all go do something fun outside of the office. I think it kind of bring us together and builds those relationships with each other that then makes those coaching sessions more effective.”

Summary

The research findings were consistent with the purpose and significance of the study. The findings also align with the study conceptual framework, the human capital theory. The main themes emerged, as presented in Tables, 1, 2, and 3, were soft skills needed for success, mentoring and leadership programs, and team building initiatives, which addressed the central research question and played a critical role in helping to understand the research phenomenon. The findings from this study may contributed to the understanding of strategies regional accounting firm leaders used to train technical staff on soft skills. Employers find that there is a gap between the skills desired in accountants and the skills being taught in university and other higher learning institutions (Weaver & Kulesza, 2014). Therefore, employers of accountants and universities must work together to provide a better future for accountants and the industry as a whole (Hong et al., 2013).

Furthermore, Marques (2013) suggested that the accountants ability to be successful depends less on technical skills, and more on soft skills such as

communication skills, teamworking skills, and the interpersonal skills. Therefore, employers must seek strategies to improve and provide soft skills training for technical employees. Without these strategies to provide soft skills training, CPA firms and organizations will have greater challenges at achieving client satisfaction and accountants will continue to encounter trials when enhancing leadership abilities and seeking promotion opportunities.

Applications to Professional Practice

Employers and CPA firms could utilize the study findings to enhance the soft skills of technical employees, which could promote long term employment for accountants as well as more satisfied customers who value and depend on the knowledge and advise of the accountants to make decisions about their businesses. Theme 1, soft skills needed for success, was the principal theme. Communication, professionalism, and client interaction emerged as subcategories of this theme. All participants recognized the importance of being able to communicate when dealing with clients, staff mentorship programs, and team meetings to further office commbodery and deliver feedback as important strategies to enhance soft skills.

According to the responses, three of the participants acknowledged the importance of working one-on-one with each entry-level staff member and spending at least one hour per week with them helping to develop their interpersonal and soft skills; therefore depicting theme 2, mentoring and leadership programs. All participants recognized one-on-one and routine interpersonal interaction inspire trust and confidence which increases participation within the office. According to Mohamed & Nor (2013),

leadership behaviors play an important role in supporting employee confidence and self-assurance. Continued interest in leadership initiatives within organizations is growing (Felfe & Schyns, 2014).

As noted in Theme 3, most participants believed employees responded favorably to team building activities that promoted a participatory and inclusive environment that exhibited a commitment to the firm. For example, in a study of teambuilding and performance, team members reported high support from senior teams and reported good collaboration in the form of improved and effective communication and problem solving (Purohit, 2015). Positive team leaders and coaching fosters strategies for learning new teamwork skills, effective team innovation, higher team functioning, and interpersonal team communication (Schaubroeck, Carmeli, Bhatia, Paz, 2016). Teambuilding and collaboration creates opportunities to drive quality outcomes, positive relationships, and encouragement to participate in discussions (Henderson, Schoonbeek & Auditore, 2013). Teambuilding activities should include interns and new staff members to help them integrate in the department and learn new technical skills as well as soft skills (Fall et al., 2013). Organizations are realizing the benefits of teams and team effectiveness. Salas, Shuffler, Thayer, Bedwell, and Lazzara (2015) identified six key components of teamwork that represent the behaviors, attitudes, and cognitions that are critical to teamwork: communication, coaching, cooperation, coordination, conflict, and cognition. Moreover, three primary influencing conditions must be observed as having an impact on teamwork which are: culture, composition, and context (Salas et al., 2015).

The findings included in the emerging themes of this study may contribute to existing literature on the topic of human capital theory, as the knowledge from the results may indicate the importance of providing additional education and training in soft skills for accountants. This additional knowledge gained could assist leaders in strategies to increase the knowledge and development of accountants. Accountants may benefit from the continuing education, training, and their ability to deal with clients while improving work performance to increase client satisfaction and retain company business.

Implications for Social Change

The success or failure of a business depends on the people employed. Satisfying customer requests, developing a good reputation in the industry, and providing quality service, are three attributes necessary to be successful in public accounting (Ahadiat & Martin, 2016). These attributes are all perpetuated by the accountants ability to interpret and provide valuable feedback to clients. Therefore, the results of this study could aid local businesses and organizations in ensuring that the budget reflects ample funds geared toward soft skill training and development for accountants.

Cobo (2013) expressed that an accountants long-term success in the highly changeable business environment depends on having both, technical skills and generic skills. The accountants' ability to be successful and be promoted depends more on personal attributes than traditional technical accounting (Brink & Costigan, 2015). Implementing soft skill training and development opportunities for accountants can lead to improving the living standards of employees and create sustainable business growth that generates economic benefits for local communities and regions. Economic benefits could

include more jobs, promotions, pay increases, or regional business growth (Baily & Bosworth, 2014).

The American Institute of Certified Public Accountants (AICPA) reported that the demand for new accounting graduates remains high (AICPA, 2013). Jackling and De Lange (2009) recommended that universities provide soft skills training to prepare accountants for employment in accounting. Skills such as trustworthiness, dependability, cleanliness, punctuality and oral communication skills help accountants increase their marketability, which is a benefit the profession (Ahadiat & Martin, 2015). Therefore, the results of this study may contribute to changes in university accounting curriculums to include more soft skills training which could produce more well rounded accounting graduates that meet the needs of prospective employers (Cameron et al., 2014). Furthermore, the results of this study may affect cultures and global societies. With the global standardization and international accounting standards (IFRS), accounting program administrators are increasingly being asked to provide training for accountants that includes cultural diversity and sensitivity, and different multilingual communication skills to be able to compete in global markets (Viviers, 2016).

Stemming from responses by the participants through in-depth interviews, observations made during interviews, and the collection of relevant documentation supporting the research topic further exemplifies there is a strong need for additional training of soft skills for entry-level employees. The results of this study could aid CPA firm owners in the understanding of how to implement soft skill training and mentoring initiatives, while also being cognizant of the need for accountant-client interactions and

developing long term employees. Employees who develop a sense that the company cares about their careers are more motivated to participate in mentoring and coaching activities, which also leads to organizational success. Organizational success leads to regional accounting firms benefiting from having increased profits and growth.

Recommendations for Action

There is an increased need to provide soft skills training to accountants, to improve the accountants ability to communicate, deal with clients, understand how to present themselves professionally, to be promoted, and to achieve longevity within the accounting profession. The effects of not providing training to technical employees can lead to client frustration, client loss, and unsatisfied customers. Accountants should pay attention to the results of this study because receiving no further professional training could lead to stagnant accounting careers, job loss, less opportunity for promotion within the organization which increases turnover for the company, increases unemployment rates and affects the economy of both local and state communities. The results of this research established strategies managers use to train technical employees on soft skills. Some of the strategies include: (a) providing soft skill training programs, (b) internal staff mentoring and leadership programs, and (c) teambuilding activities geared toward office collaborations and building work relationships.

Firm managers are encouraged to pay attention to the results and implement a mentoring and leadership program. Entry level staff are sometimes unfamiliar with professional communication methods and effective written communication. Interacting with clients of all ages may be difficult if there has been little interaction in a business

type of environment. Mentorship programs have heightened interpersonal and communication skills by increasing participation, engagement, and workplace requirements through soft skill development (Roy & Brown, 2016). Mentoring and leadership programs allow entry level staff to shadow seasoned employees, and learn professional business behavior. These interactions help entry level accountants to become comfortable in business meetings, communicate with clients, set goals and objectives, improve organization, and display confidence in their ability to satisfy customer requests and address customer concerns (Ladyshefsky & Taplin, 2015).

Institutions of higher learning should also pay attention to the results of this study. The development of interpersonal and soft skills amongst students is important for preparing students adequately for the transition from the classroom to workplace (Tran, 2013). Soft skill courses should be included in the curriculum for accounting degrees. Working together with employers who employ accountants could aid universities with helping employers' discover well-rounded accounting recruits. Employers are looking for recruits with the capacity to establish professional trustworthiness amongst colleagues and clients through their professionalism and attitudes (Jones, 2014). Therefore, the collaborative efforts of employers and university personnel could provide additional perspectives about the skills needed for employability.

Conferences and training on soft skills development may benefit employers, staff, accounting students, as well as university personnel, because the sharing of knowledge and findings from this study could bridge the gap between the curriculum taught in accounting classrooms and what is necessary for accountants to succeed when

assimulating into the workplace (Jones, 2014). Establishing professional credibility, having a professional attitude, and demonstrating personal behaviors are essential to success. Knowing what soft skills are important to employers and creating training programs that provide this training could make accountants more successful.

Recommendations for Further Research

The purpose of this qualitative multicase study was to explore strategies regional accounting firm leaders use to train technical staff on soft skills. I focused on what soft skills needed improvement and what changes the CPA firms were implementing to address these challenges. A study of how to prepare accounting students for a smoother transition from the classroom into the workplace may lead to increased understanding, awareness and training for entry level accountants. However, I noticed areas for further research and inherent limitations. Limitations are possible weaknesses in the study (Kepes et al., 2014). The two main limitations were the location of the businesses in the Dallas/Fort Worth area and the number of data sources used for analysis. Future researchers may consider using a larger sample size from other geographical areas. The data sources included the collection of documents relevant to the study, observations during meetings, and interviews with three CPA firm leaders. Furthermore, the timing was during the busiest season for accountants and therefore, some CPA firm leaders, that met the criteria to participate, were unable too, due to time and work constraints.

Exploring other organizations and analyzing other professions in the service industry may also be an area for further research. Other service industry professionals such as computer technicians, mechanics, and engineers may benefit from understanding

and implementing soft skill training. Shen-Miller et al. (2015) found that some behaviors and learning experiences lead to overall positive and negative learning experiences from the trainees' perspective and therefore would be another area for possible further research. Additional understanding may stem from quantitative approaches involving business performance indicators such as customer satisfaction and employee turnover. A quantitative approach to this study could also provide insight into the significance themes and strategies outlined in the findings.

Reflections

Experience in the Walden Doctorate of Business Administration program has given me a better understanding of the importance and the strategies regional accounting firm leaders use to train technical staff on soft skills. As a researcher, I avoided bias by conducting interviews using the appropriate interview protocol. The protocol involved no prior affiliations with participants. I did not include any previous employers nor coworker in my participation pool. I developed new professional and personal relationships during this process and I will continue to contribute to experiences and knowledge by continuing future research related to the topic of this study.

The learning process and the magnitude of the research process was a difficult, yet rewarding endeavor. This study was challenging, yet my passion for the topic deepened my quest to make a difference. I have expanded my knowledge to new levels and garnered my ability to learn from fellow students, faculty, researchers, and business professionals.

The research process consisted of strategies regional accounting firm leaders use to train technical staff on soft skills. Participants were from three regional CPA firms who had 5 years of experience or more in the hiring, training and professional development of accountants. Understanding the need for soft skills training for employees may lead to a richer understanding of the need for further training and education in the industry.

Conclusion

Employers could consider strategies identified in this doctoral study to train technical employees on soft skills. These skills will not only strengthen the qualifications of the employee, but also create professionals that are able to sustain the longevity and satisfaction of clients in the business. These strategies may stabilize the communities by expanding business opportunities through customer satisfaction for CPA firms in the Dallas/Fort Worth area. Mentoring and leadership programs may provide hands-on experience which will improve the probability of promotions and employee retention which will decrease turnover for the company. Social change through soft skills training and team building initiatives may increase business success and decrease unemployment in the accounting industry.

Implementing soft skills training in the accounting industry requires commitment from all levels of management to participate in the mentoring and leadership process. Team building activities promote congruency within the organization that creates an atmosphere of “togetherness” in the office environment. Building on the conceptual framework of human capital theory, the research outcomes revealed that soft skills

training is essential for accountants as well as for the firm. The findings of this study may contribute to positive social change if leaders address the soft skills training needs which may result in reduced turnover, higher standard of living for accountant, and improved financial outcomes for the business and community.

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Appendix A: Training Certificate



Appendix B: Interview Protocol

Interview Title: Exploring strategies regional accounting firm leaders use to develop employees' soft skills by interviewing all leaders and human resource personnel, who participate in the hiring, training, and professional development process.

1. The interview session will commence with greetings and introductions.
2. The study participants will have previously read or will read the informed consent form and provided their consent via e-mail, agreeing to participate in the research. I will thank the participant for their agreement to participate in the research study. I will also provide information regarding the member checking process that will follow the transcription and interpretation of the data. Following my initial interpretation of the collected data, I will email the interview participants the information for member checking procedures to assist with ensuring the reliability and validity of the data.
3. I will email the participant a copy of the informed consent or I will give the participants a hard copy for their records.
4. I will turn on the audio recorder.
5. I will indicate the coded sequential representation of the participant's name e.g., 'Participant P01' on the audio recording, documented on my copy of the consent form and the interview will begin.
6. Each participant will be given the required time to fully answer each predetermined interview question in detail (including any additional follow-up/probing questions).
7. At the close of the interview, I will thank each research participant for their time and participation in the study.

Appendix C: Interview Questions

1. What soft skills are lacking in your technical accounting staff?
2. What strategies have you utilized to address the training needs of your accounting staff who lack soft skills?
3. What coaching methods have you implemented to help employees effectively interact with clients and staff?
4. How do you mentor entry-level technical accounting staff in soft skills?
5. What effective team building programs have you found to be more effective in soft skills training?
6. What return on investment have you experienced from your training strategies?
7. Do you have any further comments or information you would like to add regarding soft skill training for employees?