

Improving The Oral Presentation Skills Of Accounting Students: An Experiment

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ABSTRACT

Numerous surveys of accounting professionals have established the importance of communication skills for newly-hired accounting graduates, and challenge business schools to revise curricula accordingly. To determine if the oral skills of accounting students can be improved, two oral presentation assignments were given to students in six accounting classes at a small western university. The oral presentations were evaluated on ten oral communication skills recently judged by accounting professionals to be most important for new hires to possess. Feedback was provided after the first presentation. Results showed that oral presentation skills improved significantly after the first presentation. Accounting students can improve their oral presentation skills if the accounting faculty is committed to providing timely feedback.

INTRODUCTION

Survey research has established the importance of communication skills for newly-hired accounting graduates to possess, and condemns business schools for failing to adequately develop the communication competency (Estes 1979, Andrews and Sigband 1984, American Education Change Commission 1990, Siriram and Coppage 1992, Lau and Rans 1993, Siegel and Sorensen 1994, Institute of Management Accountants 1994, Maes *et al.* 1997, Lee and Blaszczynski 1999, Albrecht and Sack 2000). However, this literature does not identify specific communication skills that are needed by entry-level accountants. A few surveys have attempted to discover the communication skills needed by business graduates, but none has focused on the communication skills needed by accounting graduates. Moreover, in a survey 114 graduates from a business school in the Midwest, Quible (1991) reported that the importance of specific communication skills varied by the type of business and its size. Thus, it appears that the specific communication skills needed by an accountant may not be the same as those needed by other kinds of business graduates.

To identify what skills to emphasize in an accounting curriculum, Christensen and Rees (2002) surveyed members of the Institute of Management Accounting (IMA) and the American Institute of Certified Public Accountants (AICPA) to determine (1) the relative importance of 32 business communication skills cited in business communication literature and (2) the level of satisfaction with college preparation in those skills. Based on mean ratings on two five-point scales, English skills (pertaining to spelling, grammar, and punctuation) were significantly more important than oral/interpersonal and writing skills, and the respondents were least satisfied with the writing skills of newly-hired accountants (Table 1).

To determine if accounting students could improve the writing skills judged most important in the survey, a series of one-page essays was administered to accounting students in four classes during the fall 2002 semester. The need for new hires to develop skills in writing short letters and memos, as opposed to long reports, was stressed by the respondents. Three classes were undergraduate accounting courses (intermediate accounting, cost accounting,

auditing), and one was a graduate course (advanced managerial accounting). Feedback was provided after each essay. Results showed that the writing skills improved significantly after each essay (Christensen *et al*, 2004).

To determine if accounting students could improve the oral skills judged most important in the survey, short oral assignments were given to students in six classes during the fall 2003 semester.¹ The following sections describe our methodology, results, and conclusions.

METHODOLOGY

We administered two short oral presentation assignments in six accounting classes during the fall semester of 2003. Four classes were undergraduate accounting courses (accounting information systems, auditing, cost accounting, and tax research), and two classes were a graduate course (two sections of advanced managerial accounting).

The experiment was a “one group pretest-posttest design” (Stanley and Campbell 1966), where scores on the first oral presentation were the pretest observation, and scores on the second presentation were the posttest observation. Feedback from the instructor on each student’s presentation constituted the treatment.²

Students were required to make the first oral presentation near the beginning of the semester and the last presentation near the end of the semester. The presentations were normally no more than five minutes per student, and were usually made as part of a group assignment. At the start of the semester the students were told that the oral presentations would be graded on grammar, business vocabulary, and platform skills, as well as content.

Based on respondent comments from the survey, beginning accounting professionals are often required to speak to clients, supervisors, peers, and prospective employees. These observations were helpful in determining the appropriate kinds of oral presentations for the experiment. Rather than having the same oral presentation topic for all classes, each instructor tailored the topic of the presentation to his course. For example, auditing students explained or summarized auditing standards, tax students described or interpreted sections from the Internal Revenue Code, and cost and management accounting students explained key concepts taken from cost management journals.

A rubric was developed to grade the students on ten oral presentation skills (Table 2). The rubric was adapted from Campbell *et al*. (2001) to include the skills derived from the survey, and facilitated uniform grading between classes. To measure the grammar skill, the instructor identified the number of grammar errors during the oral presentation and subtracted it from 5. For example, if a student made no grammar errors during the presentation, the score was 5. If a student made two grammar errors, the score was 3. The remaining skills were subjectively scored by the instructor using a scale of 1 to 5, where 1 reflected poor competency and 5 reflected high competency. More specific meanings of each score for each of the ten criteria are provided in the rubric.

Students received feedback after the first oral presentation in the form of the scores and instructor’s notes on the rubric. No class time was spent trying to teach oral communication skills. All of the students had completed at least one oral communication course as part of the general education requirement at the university. Each instructor graded the oral presentations from his own course and tried to grade consistently.

The expectation was that the oral communication skills of the students would improve as they received feedback. To test this expectation, we computed the difference between the posttest and pretest scores for each student for each oral presentation and then computed the mean difference, as indicted below:

$$\text{Mean difference} = \sum (\text{Posttest score} - \text{Pretest score}) / \text{Total number of students in experiment}$$

The mean difference for each skill was tested using the paired t-test and the Wilcoxon signed rank test at an alpha of 0.05 (Sheskin 2000).³ For all skills, a positive difference between the last presentation and the first

¹ A sample of respondent comments concerning the importance of oral communication skills is in the appendix to this paper.

² The internal validity of our experiment was reduced by the absence of randomization and a control group.

presentation implied improvement. For example, if the score on the second presentation was 4 and the score on the first presentation was 3, the difference of 1 implied improvement. The formal hypotheses and interpretation were as follows:

<u>Hypotheses</u>	<u>Measure</u>	<u>Interpretation</u>
Ho:	Mean difference ≤ 0	The oral communication skill did not improve significantly
Ha:	Mean difference > 0	The oral communication skill improved significantly

If Ho was rejected at an alpha of 0.05, then the skill improved significantly.

RESULTS

The results of the hypothesis tests are presented in Table 3 and Figure 1. The mean differences for skills 2 through 10 were significant (one-tailed $p < 0.05$), indicating that the students were able to demonstrate improved abilities to use appropriate business vocabulary (skill 2), establish rapport (skill 3), use appropriate voice quality (skill 4), establish eye contact (skill 5), use appropriate body language (skill 6), demonstrate command and understanding of the material presented (skills 7 and 8), organize the material appropriately (skill 9), and present himself or herself in a professional manner (skill 10). The results of the Wilcoxon test were consistent with the results of the paired-t test.⁴

The mean difference score for grammar (skill 1) was also positive, but not significant. We found it extremely difficult to identify grammar errors during the oral presentations. This difficulty may account for the lack of measurable significant improvement for the grammar skill.

A post-test questionnaire was administered to students in the experiment. Using a five-point scale, students were asked to indicate the degree to which the oral assignments helped improve their abilities in each of the 10 skills. As shown in Table 4, the majority of the students felt that their skills improved. The students also indicated that the feedback from the grading rubric was effective in helping them improve their skills.

CONCLUSION

The oral presentation skills of the accounting students in our one-semester experiment improved significantly as the students received regular feedback from their instructors. These results are similar to the results of writing-skill improvement initiatives (e.g., Laufer and Crosser 1990, Riordan 2000, Christensen *et al.* 2004), often described as “writing-across-the-curriculum” or “writing-within-the-discipline” (Britton *et al.* 1975). By writing about a topic within their discipline, students “learn to write” and “write to learn.” Similarly, by talking about a topic and explaining it to others, students “learn to talk” and “talk to learn.” The process can improve student comprehension of a topic because it forces the speaker to retrieve, organize, and express the topic internally (Emig 1977, Odell 1980).

Some educators may reject initiatives to develop the oral communication skills of accounting students because evaluating oral communication skills is a job best left to communication professors, or because it’s too time consuming. We suggest that oral communication assignments on accounting topics cannot be adequately evaluated by non-accountants. In addition, employers of accounting graduates indicate that accounting students need as many communication opportunities before employment as they can get. For institutions that hold student learning as their primary mission, requiring students to explain and write about the topics they are studying is an effective strategy. We also note that the grading rubric was an effective evaluation and grading tool. It provided excellent feedback to students and was very efficient to use.

³ Although the paired-t test is generally reported to be robust to minor violations of normality and equal variance, we chose to also use the nonparametric Wilcoxon test to strengthen our conclusions.

⁴ Tables summarizing the results of the difference tests for each of the accounting classes are available from the authors.

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

From the freshman seminar to the senior capstone course, communication skills should be integrated with the subject matter. Freshman composition must be cast in a new form intimately related to the student's other courses. Instructors throughout the curriculum need to build opportunities for written and oral presentations into their course outlines, so that experience and confidence can grow continuously.

We support this recommendation.

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TABLE 1
BUSINESS COMMUNICATION SKILLS NEEDED BY NEWLY-HIRED ACCOUNTANTS

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

* Importance > 3 and satisfaction < 3

Importance was rated on a five-point scale, where

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

Satisfaction was rated on a five-point scale, where

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

TABLE 2
ORAL COMMUNICATIONS SKILLS GRADING RUBRIC⁵

	1	2	3	4	5
Mechanics					
1. Grammar	Four or more errors	Three errors	Two errors	One error	No errors
2. Business vocabulary (e.g., appropriate use of technical jargon)	Completely inappropriate use of technical jargon. Excessive slang. Profanity.	Somewhere between completely inappropriate and occasionally inappropriate.	Occasionally inappropriate use of technical jargon. Some slang.	Mostly appropriate.	Completely appropriate use of jargon. No slang. No profanity.
Platform skills					
3. Rapport (e.g., audience attention or involvement, and an appropriate greeting or introduction)	No attempt to establish rapport with audience. No introduction or greeting. Audience completely disinterested or not involved.	Somewhere between no rapport and some rapport.	Some rapport established thru the use of humor, greeting, or other techniques. Some audience involvement.	Somewhere between some rapport and completely engaging.	Completely engaged audience's attention. Greeting or other techniques was effective.
4. Voice qualities	Poor. Halting, uneven pace. Can not hear all the words due to mumbling, speaking too softly, too quickly, or in monotone.	Somewhere between poor and adequate voice qualities.	Adequate pace and volume. Speaks fairly clearly, but lacks sufficient variations in vocal intonation for emphasis.	Somewhere between adequate and excellent voice qualities.	Fluid, natural delivery. Speaks moderately slowly with good vocal variety, articulation, and volume.
5. Eye contact	No eye contact. Reads continuously. Stares at ceiling or at slide screen.	Somewhere between no and moderate eye contact.	Moderate eye contact. Either faces audience but refers to notes or slides occasionally, or turns body sometimes at screen.	Somewhere between moderate and continuous eye contact.	Continuous eye contact. Faces audience. Rarely refers to notes. Rarely glances away from audience.
6. Body language; poise	Distracting. Sways, paces, or fidgets so that audience is distracted from presentation. Poor use of hands.	Somewhere between distracting and neutral body language.	Neutral. Faces audience. Occasionally uses hands and body movements appropriately, but may still be a bit	Somewhere between neutral and engaging body language.	Engaging. Uses gestures and expressions to enhance presentation. Speaker looks comfortable and natural.
Content					
7. Command of material (e.g., the amount of reading)	Poor. Struggles often to find words. Reads most of presentation.	Somewhere between poor and adequate command of material.	Reads small parts of material. Occasionally struggles to find words.	Somewhere between adequate and excellent command of material.	Excellent. Does not read from notes or slides. Expresses ideas fluently in own words.
8. Understanding (e.g., the accuracy of statements and the coverage of the topic)	Poor. Major topics or concepts were inaccurately described or explained, or completely omitted.	Somewhere between poor and adequate understanding and coverage of topic	A few topics or concepts were inaccurately described, or omitted.	Somewhere between adequate and excellent understanding and coverage	Excellent understanding and coverage. No topics or concepts were inaccurately described or omitted.
9. Organization (e.g., the relevance of the material, and structure of the presentation)	Poor. Purpose not clear. Information disjointed or inadequate. No summary or conclusion.	Somewhere between poor and adequate content.	Adequate. Information is usually relevant and appropriate to audience. The presentation had reasonable structure.	Somewhere between adequate and engaging content.	Engaging. Information is relevant to audience. Excellent details. Presentation included introduction, main body, and conclusion.
10. Other (e.g., dress, visual aids)	Unacceptable. Numerous problems degraded the quality of the presentation.	At least one major problem degraded the quality of the presentation.	Acceptable. A few minor problems were noticed.	Somewhere between acceptable and no problems	No problems were noticed.

⁵ Adapted from Campbell *et al.* (2001). Other comments from instructor.

TABLE 3
RESULTS OF DIFFERENCE TESTS

Skill	N	Posttest		Pretest		Difference		Paired T Test		Wilcoxon Test	
		Mean	Std Dev	Mean	Std Dev	Mean	Std Dev	T	1-tailed P	Z	1-tailed P
1. Grammar	85	4.91	.332	4.84	.459	.07	0.530	1.228	0.112	-1.209	0.114
2. Business vocabulary	85	4.82	.413	4.67	.605	.15	0.664	2.124	0.019	-2.051	0.020
3. Rapport	85	4.41	.745	3.98	.886	.43	0.851	4.714	0.000	-4.219	0.000
4. Voice quality	85	4.66	.589	4.25	.830	.41	0.660	5.752	0.000	-4.843	0.000
5. Eye contact	85	4.46	.646	4.15	.893	.31	0.887	3.180	0.001	-2.988	0.002
6. Body language; poise	85	4.51	.684	4.26	.849	.25	0.830	2.746	0.004	-2.660	0.004
7. Command of material	85	4.36	.784	3.91	.781	.45	1.018	4.154	0.000	-3.612	0.000
8. Understanding	85	4.68	.468	4.20	.613	.48	0.734	6.061	0.000	-5.077	0.000
9. Organization	85	4.74	.467	4.21	.656	.53	0.717	6.808	0.000	-5.468	0.000
10. Other	85	4.72	.478	4.55	.500	.17	0.484	3.136	0.001	-2.985	0.002
All	850	4.63	.601	4.30	.773	.33	0.765	12.421	0.000	-11.284	0.000

Figure 1. Presentation Skills

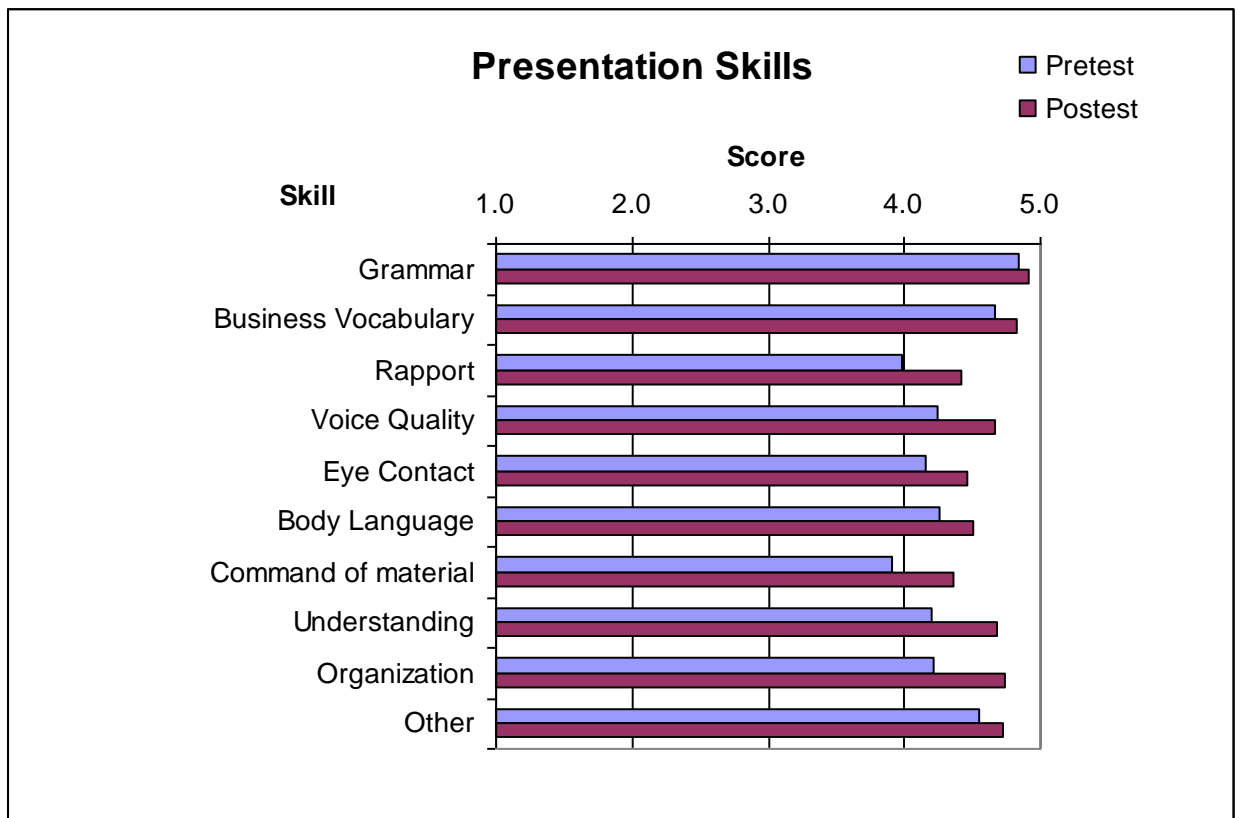


TABLE 4
RESULTS OF POST-TEST QUESTIONNAIRE

<i>The oral presentations helped me improve my ability to</i>	<i>Mean Response*</i>
1. Use correct grammar when speaking to an audience.	3.55
2. Use an appropriate business vocabulary when speaking to an audience (e.g. appropriate greeting or introduction).	3.73
3. Establish rapport with the audience (e.g. audience attention or involvement, and appropriate greeting or introduction).	3.75
4. Use appropriate voice qualities when speaking to an audience (e.g. fluid and natural with good articulation and volume).	3.88
5. Establish eye contact with the audience.	3.95
6. Use appropriate body language and poise when speaking to an audience (e.g. engaging, use of gestures and expressions to enhance presentation).	3.92
7. Demonstrate my command of material when speaking to an audience (e.g. no reading, express ideas in own words).	3.92
8. Understand the material appropriately (e.g., accuracy of statements and coverage of topic)	4.08
9. Organize the material appropriately (e.g. used an introduction, body, and conclusion).	3.90
10. Present myself in a professional manner to an audience (e.g. appropriate dress and demeanor).	3.67

*5-point scale, where 1 is strongly disagree, 3 is neither agree nor disagree, and 5 is strongly agree

APPENDIX - COMMENTS ON ORAL SKILLS

Over 500 comments describing the importance of communication skills were collected by Christensen and Rees (2002). The following sample focuses on the importance of oral communication skills.

- **Accountant/Firm Management.** Business vocabulary is more important in the "real business world" than you would ever thought imaginable.
- **Controller.** I place strong emphasis on communications skills in my organization. The most important commodity accountants provide to their clients and customers is information. As such, the ability to communicate information, whether through writing, formal speaking, or casual conversation, is extremely important. I feel very strongly that college and university programs do not emphasize this critical attribute with their students.
- **CPA, Partner.** Without question, there is consistent lack in writing skills in almost all recent graduates. Oral communications skills are also lacking. There is no question in my mind that more emphasis must be placed on these skills in undergraduate study.
- **CPA.** I believe colleges could do a better job at preparing graduates to communicate with peers and laypeople on complex technical issues, both written and oral.
- **CPA.** In most cases, our only contacts with clients are either in written or oral communications. It is extremely important that those communications be correct and proper.
- **Director, Financial Planning.** Clear thinking and effective communication are as or more important than debits and credits. I am acquainted with many smart young people who accomplish little because of poor communication skills.
- **Director, SEC Compliance & Reporting.** I just completed an internship program with a graduate student. He presented himself well during the interview and has worked part-time in accounting functions. However, I was astounded at his attitude of what work was appropriate for him and what was beneath him. He was self-acknowledged that he was poor in grammar, was not proficient with a calculator, and was a poor proofreader. He was not proficient at grammar (did not know what an apostrophe was). He did not listen to instructions. His objective was to "work on Wall Street." He constantly used the phrase "me 'n Jane" went.... I was tempted to respond, "Me want you to stop talking."
- **Manager, Internal Tax Consulting Group.** Oral and written skills seem to be lacking in people that have many years of experience. Although there is always room for improvement as we progress through our professions, developing a foundation of these competencies at the formal education level is certainly an achievable goal.
- **Manager.** I would like to see a greater emphasis at the college level to teach business communication skills - written and oral. Every graduate should be able to compose a letter that is well written and concise. Every graduate should be able to stand before his/her peers and present a presentation with poise.

- **Manager.** It is amazing to me that young college graduates do not recognize the importance of verbal and written communications skills. In the public accounting profession, these individuals are our first line of contact with our clients. Their skills in these areas are vital to how our clients perceive the firm as a whole.
- **Manager.** The most important oral skills are being able to converse with the client in a professional and appropriate manner along with being able to clearly communicate questions and "status reports" on the work performed to supervisors.
- **Managing Partner.** The communication skills of current college graduates are disappointing. They seem to be getting worse, not better.
- **OMB Administrator.** Based on my experience with the performance of accounting graduates, I have concluded that accounting students need to have both oral and written communications as part of the curriculum. Currently upon graduation, accounting graduates know very little about effective and efficient communications.
- **Partner.** Both written and oral communications have become a lost subject for colleges and all other educational institutions. Some, but not all, college graduates appear to be barely literate.
- **Partner.** Today's accounting graduates don't know how to write, speak, and worst of all, listen to superiors and ask appropriate questions. They lack the skill to go get the data they need through verbal or written inquiry from superiors or client personnel. Accounting fundamentally requires excellent communication skills, writing, speaking, and listening. Somehow, we need to figure out how to get the classroom to mimic the work environment where the ability to communicate and "get the work done quickly and accurately" is most prized.
- **Partner.** Written and oral communication is extremely important in today's business environment. It is 90% of the job!
- **President.** I can't emphasize enough how important writing and verbal skills are in staff development. A large part of our audit field work is verbally communicating with the client, then turning around and writing up the work performed in succinct prose. I do not hire people who aren't strong in written and verbal skills. It reflects badly on our firm in the eyes of the client. Plus, in order for a staff person to take on engagement supervisory responsibility, he or she needs to be able to communicate effectively with the client in order for the client to be comfortable with that person being in charge of their account. I can also say that most people at our firm, including myself, have become more effective communicators because of our continued emphasis on these skills.
- **Principal.** My responses seem to be somewhat negative, but I feel strongly that better preparation can be made in these areas - especially in oral presentations. Some don't even know how to stand, shuffle their feet, act nervous, exercise poor posture, etc. New hires must be able to think and compose on the keyboard. If they are drafting in handwritten form, they are wasting valuable time.
- **Tax Compliance Manager.** The top 3 communication skills required are effective telephone communication, e-mail writing, and letter writing. In today's "connected" work environment, clients and client service teams are spread all across the country. The new staff must be able to effectively and proactively express ideas, ask questions, and receive guidance and training over the telephone.
- **Tax Manager.** The written and oral skills of both employees and students are at an all time low. Proper English, whether written or oral, appears to be a relic of the past.

Notes