

# **STUDENT PERCEPTIONS OF ORAL COMMUNICATION REQUIREMENTS IN THE ACCOUNTING PROFESSION**

**Elsie Ameen**

*College of Business Administration  
Sam Houston State University  
Huntsville, Texas  
USA*

**Cynthia Jackson**

*College of Business Administration  
Northeastern University  
Boston, Massachusetts  
USA*

**Charles Malgwi**

*Department of Accountancy  
Bentley University  
Waltham, Massachusetts  
USA*

## **ABSTRACT**

Oral communication skills are important for success in the accounting profession. However, recent studies found that accounting majors have higher than average oral communication apprehension. Few studies have tested students' perceptions of the oral communications required in the accounting profession. A survey was administered to students enrolled in the foundation accounting course at four U.S. universities in 1998 and 2006. The instrument asked students to indicate the level of oral communications required in twenty-four occupations including "accountant" and "tax return preparer". The perceived oral communications requirement for accountant was ranked 19<sup>th</sup> in the 1998 survey and 20<sup>th</sup> in 2006. Tax return preparer was ranked

---

Acknowledgements: The helpful comments of the editor and two anonymous reviewers are gratefully acknowledged.

21<sup>st</sup> in 1998 and 19<sup>th</sup> in 2006. This study indicates students entering the first accounting class perceive accounting as a profession that requires little oral communication. Unless this attitude changes during their academic careers, accounting graduates may be unprepared for an important part of the job.

**Key words:** Oral communication apprehension, oral communication requirements, accounting

**Data availability:** Data are available from second author

## INTRODUCTION

The importance of oral communication in accounting has been well-documented by both academic researchers and practitioners (Blanthorne et al., 2005; Burnett, 2003; Lee and Blaszczyński, 1999; Tanyel et al., 1999; Friedlan, 1995a; 1995b; Johnson and Johnson, 1995; Lau and Rans, 1993; Hanson, 1987). Palmer et al., (2004) reviewed studies conducted by a number of organizations (from The Big 8<sup>1</sup> White Paper in 1989 to the IFAC Education Committee in 2003) and found that all eight studies listed communication skills as an important competency for accountants. Other researchers pointed out that a "knowledge of accounting is of little use if a person cannot communicate effectively" (Stanga and Ladd, 1990, p. 180).

Given the importance of oral communication, it is somewhat surprising that it was not given high consideration by accounting majors. Usoff and Feldmann (1998) had accounting majors rank 15 technical and non-technical skills from most important (1) to least important (15). Oral communications had a mean rank of 6.49. Similarly, Rebele (1985) found that upper level accounting majors ranked oral communication skills as a moderately important determinant of success in public accounting. Findings from the above studies appeared to be consistent with earlier studies. For example, Daly and McCroskey (1975) had also assessed student perceptions of various occupations and found that accounting was perceived as an occupation with low oral communication requirements.

Few studies, however, have directly tested whether students do, in fact, perceive accounting as a profession with little oral communication requirements. Meixner et al. (2009) surveyed students enrolled in principles of accounting classes regarding the skills needed for success in various business majors. Accounting majors ranked math skills (mean of 5.91 on a 7-point scale) significantly more important for success in the accounting major than writing (4.59) and oral communication (5.39) skills. Students majoring in accounting rated writing and oral communication skills significantly more important for success in the accounting major than did finance, management and marketing majors. The means for information systems majors were not significantly different from those of accounting majors.

---

<sup>1</sup>The Big 8 White Paper is a monograph entitled "Perspectives on Education: Capabilities for Success in the Accounting Profession prepared in 1988 by representatives from the 8 largest public accounting firms. The eight firms were Arthur Andersen & Co.; Arthur Young; Coopers & Lybrand; Deloitte Haskins & Sells; Ernst & Whinney; Peat Marwick Main & Co.; Price Waterhouse; and Touche Ross. (American Accounting Association, <http://aaahq.org/aecc/history/chap2.htm>).

Several recent studies have found that students who choose to major in accounting have higher than average levels of oral communication apprehension<sup>2</sup> (Meixner, et al., 2009; Arquero et al., 2007; Gardner et al., 2005; Aly and Islam, 2003; Ameen, et al., 2000; Hassall et al., 2000; Elias, 1999; Warnock and Curtis, 1997; Fordham and Gabbin, 1996; Simons et al., 1995; Stanga and Ladd, 1990). These results hold across studies conducted in several countries including the U.S., Australia, Ireland, New Zealand and Spain. This level of apprehension does not appear to decrease during the student's academic program (Aly and Islam, 2003; Ameen et al., 2000; Fordham and Gabbin, 1996).

One possible explanation relating to student oral communication apprehension could be that individuals choose careers based in part on society's stereotypical representation of that career (Cory, 1992). For example, accountants have been stereotyped as "stuffy," "reserved," "reclusive," "dour, humorless," and "fastidious, timid, cost-cutting number crunchers, or fussy green eye-shaded workers." (See Table 1 for stereotypes found on the Internet.) Mladenovic (2000) found that students entering the foundation accounting course held negative/unrealistic perceptions of accounting. Noel et al. (2003) found that students' personality traits "differed according to major and in ways largely upheld by general perceptions and stereotyping," (2003, p. 153). In a recent survey of student perceptions, accountants were seen as "skilled in math and tax work and attentive to detail, they were not considered particularly admirable, exciting, outgoing, versatile, or strong in leadership capabilities," (Hunt et al., 2004, p. 145).

---

**TABLE 1**

**Stereotypes of Accountants on the Internet<sup>a</sup>**

We frequently refer to one another by nicknames, and are proud to defy the "stuffy accountant" stereotype. <http://www.gilbertcpa.com/index.asp?pid=7>

John was certain he'd made a hiring mistake. His new accountant fit almost every accountant stereotype: he was reserved, didn't assert his opinions in meetings, and seemed overly cautious about spending. <http://www.mymdesign.com/accountingconnection/issue12/index.html>

For years, accountants have been stereotyped as reclusive creatures with half-glasses and green eyeshades who excel at counting beans and picking nits. One local accountant, displaying a non-stereotypical sense of humor...  
<http://www.businesspulse.com/businesspulse/bp2002/dec/1202bpaccount.html>

Frank Page (a.k.a. "DebitMan") is out to shatter the stereotype of the dour, humorless accountant with his stand-up comedy routine. He takes the stage and ... takes jabs at virtually all his profession's clichés — from green eyeshades to calculators.  
<http://www.debitman.tv/history.html>

---

(continued)

---

<sup>2</sup> Oral communication apprehension is defined as "an individual's level of fear or anxiety associated with either real or anticipated communication with another person or persons" (McCroskey, 1984a, 13).

TABLE 1 (continued)

Accountants are continually fighting against the general – often negative – perception of their image. Asked to describe the traditional accountant Joe Public will invariably answer: white male, suit, aged 40, from a middle-class background.

<http://www.pqaccountant.com/Pages/careers.php?id=6>

Sure, we know the stereotype. Many people think of a Certified Public Accountant as a person in outdated clothes – maybe with a short Fred Flintstone tie – hunched over an adding machine and punching in numbers without even looking at the keys. The CPA is the person who relates better to numbers, than to people. The person you might find it hard to make conversation with at a social occasion... <http://www.helmcpa.com/>

Most would probably agree that the accountant's stereotype is pervasive in our society. Accountants have been the butt of jokes for many years and are often portrayed as fastidious, timid, cost-cutting number crunchers, or fussy green eye-shaded workers continuously poring over a set of journals, tracking down expenses and minimizing costs, sometimes to the detriment of effective business operations, out of their element in anything other than an office cubicle with a calculator nearby. And certainly they should never to be invited to any type of social events where pleasant interaction and exhibition of an engaging personality might be required. <http://www.theaccountingjournal.org/>

Unlike the stereotype of the stodgy accountant, Bunner is a black belt in Kung Fu and an avid dancer. Kristin is shown here with her adorable dog Boomer.

<http://www.hodgesassoc.com/agency/ourteam/kristin.htm>

Most accountants are considered to be dull bean counters without many original ideas. "After all, everyone knows that bean counters are bespectacled, pale-skinned wretches who spend mind-numbing lives in dreary cubicles poring over faint computer printouts and dusty ledgers. Right?" <http://www.bus.lsu.edu/accounting/faculty/lcrumbley/forensic.html>

<sup>a</sup> A search of the Internet for accountant stereotype on September 18, 2008 yielded 114,000 hits.

These findings, when taken together, imply that students may be choosing to major in accounting based on the mistaken belief that accounting deals only with numbers and that oral communication is less important. Daly and McCroskey's (1975) study is now over 30 years old and much has changed in the accounting profession and in accounting education. The purpose of this study is to determine whether students still perceive accounting as a profession requiring low levels of oral communication. In addition, we examine whether accounting majors continue to have higher than average levels of oral communication apprehension. If accounting is perceived as requiring little oral communications and accounting majors have higher than average oral communication apprehension, accounting graduates may be unprepared for an important part of the career.

## RESEARCH METHODS

A questionnaire was administered to students enrolled in the foundation accounting course at the same four U.S. universities at two points in time. The four universities in the study are: a private university located in the Northeast (population greater than 24,000); two public universities located in the Southwest (one population greater than 24,000; the other, greater than 14,000); and one public university from the Midwest (population greater than 19,000). Two of the universities are research intensive universities. The survey was completed during the fall 1998 semester and again in the spring 2006 semester. Students completed 576 usable surveys in fall 1998 and 322 in the spring 2006 semester. The number of respondents from the four universities during 1998 (2006) was 322 (61) from the private university located in the Northeast; 149 (191) from the two universities located in the Southwest and 105 (70) from the public university in the Midwest.

A three-part survey was used to gather the data for this study. The first part of the survey is the Personal Report of Communication Apprehension (PRCA) (McCroskey, 1984b). This instrument consists of 24 statements related to a person's reactions to communicating in four settings (dyad, group, meeting and public speaking). Participants were asked to indicate their level of agreement with the statements on a five-point scale (strongly agree to strongly disagree). The PRCA survey has been administered to over 25,000 participants and has been found to have high internal reliability (Cronbach alpha = 0.94) (McCroskey, 1984a, p. 38). Because this study used students as participants, we changed "meeting" to "class" in the survey instrument.

The second part of the survey consisted of a list of 24 occupations from a wide variety of fields. Participants were asked to indicate the amount of oral communication they believe each of the 24 occupations requires. A seven-point scale was used with one indicating "requires almost no oral communication" and seven indicating "requires a great deal of oral communication." No other points on the scale were anchored.

The final section of the survey consisted of questions related to demographic variables. The complete survey instrument is included as an Appendix. Completion of the survey was voluntary and anonymous.

## RESULTS

Table 2 presents the demographics of the respondents. Accounting majors made up approximately 14% of each sample. The percentage of the sample comprised of non-business majors increased to 29.5% in 2006 from 17.7% in 1998, while other business majors decreased as a percentage of the samples (56.5% in 2006 vs. 68.8% in 1998). The ethnic composition shows no difference among Caucasian participants (75.5% for both periods). However, the percentage of African-American and Hispanic participants almost doubled in 2006 (10.6%, 3.7%) compared to 1998 (5.4%, 1.9%), respectively. The samples were almost evenly comprised of male and female respondents. Males (females) comprised 48.4% (51.2%) of the 1998 sample and 50.3% (49.7%) of the 2006 sample. The average age of the respondents increased slightly from 20.45 years in 1998 to 21.04 years in 2006. More than half of the participants reported grade point averages equal to or greater than 3.0.

Students' perceptions of the communication requirements for various occupations for 2006 and 1998 are listed in Table 3. The occupations are listed in order of perceived oral communications requirements from the greatest (7) to the least (1) amount of oral communications as reported in the

2006 survey. Accountants were ranked 20<sup>th</sup> (mean 4.01) in 2006 and 19<sup>th</sup> in 1998 (mean 3.85). Tax return preparers were ranked 19<sup>th</sup> (mean 4.13) in 2006 and 21<sup>st</sup> (mean 3.70) in 1998. Spearman's rank correlation coefficient indicates the difference in ranking for accountant is not significant ( $p = .176$ ). However, the difference in ranking for tax return preparer is significant ( $p < .001$ ).

**TABLE 2****Demographic Information**

Major	Number		Percentage	
	2006	1998	2006	1998
Accounting	45	78	14.0	13.5
Other Business	182	396	56.5	68.8
Non-business	95	102	29.5	17.7
Totals	<u>322</u>	<u>576</u>	<u>100.0</u>	<u>100.0</u>

Race/Ethnicity	Number		Percentage	
	2006	1998	2006	1998
Caucasian	243	435	75.5	75.5
African-American	34	31	10.6	5.4
Hispanic	12	11	3.7	1.9
Asian/Pacific Islander	17	34	5.3	5.9
Asian Indian	2	16	0.6	2.8
Native American	1	6	0.3	1.0
Other	10	38	3.1	6.6
Missing	3	5	0.9	0.9
Totals	<u>322</u>	<u>576</u>	<u>100.0</u>	<u>100.0</u>

Gender	Number		Percentage	
	2006	1998	2006	1998
Male	162	279	50.3	48.4
Female	160	295	49.7	51.2
Missing	0	2	0.0	0.4
Totals	<u>322</u>	<u>576</u>	<u>100.0</u>	<u>100.0</u>

	2006	1998
Average Age	<u>21.04</u>	<u>20.45</u>

(continued)

TABLE 2 (continued)

<u>GPA ranges</u>	<u>Percentage</u>	
	<u>2006</u>	<u>1998</u>
< 2.00	1.2	2.1
2.00 - 2.49	13.4	11.8
2.50 - 2.99	29.5	28.0
3.00 - 3.49	31.1	32.6
3.50 - 4.00	24.2	21.7
Missing	0.6	3.8
Totals	<u>100.0</u>	<u>100.0</u>

A further breakdown of the rankings by major was performed. As reported in Table 4, this analysis indicated that accounting majors ranked the oral communication requirements of accountants lower in 2006 than 1998 (22<sup>nd</sup> versus 19<sup>th</sup>). Means for accounting majors' perceived oral communication requirements for accountant dropped from 3.90 to 3.40. Tax return preparer was ranked 19<sup>th</sup> in 2006 (up from 21<sup>st</sup> in 1998 with means of 3.45 and 3.93 in 1998 and 2006). The other-business majors also ranked the oral communications requirements of accountants lower in 2006 than 1998 (21<sup>st</sup> versus 20<sup>th</sup>). However, the mean actually increased from 3.80 to 4.27. These students ranked tax return preparer 19<sup>th</sup> in 2006 compared to 21<sup>st</sup> in 1998 (with means of 3.68 and 4.48 in 1998 and 2006). There was little change in the non-business majors' perceived oral communications requirements of accountant (19<sup>th</sup> vs. 20<sup>th</sup>) and tax return preparer (20<sup>th</sup> in 2006 and 21<sup>st</sup> in 1998).

Table 5 reports the level of oral communication apprehension (high, normal, or low) by major (accounting, other business, non-business) for 1998 and 2006. Panels A (1998) and B (2006) report the number of students by major whose PRCA score is in each level (high, normal and low). Panels C (1998) and D (2006) report the percentage of students by major with PRCA scores in each level (high, normal and low). A chi square test for differences in distributions across the PRCA levels by major showed significant differences for 1998 ( $\chi^2 = 14.253$  with  $df = 4$ ,  $N = 576$ ,  $p = .007$ ) but not for 2006 ( $\chi^2 = 3.969$  with  $df = 4$ ,  $N = 322$ ,  $p = .410$ ). In 1998, accounting majors had a higher percentage of students with high PRCA levels compared to other business and non-business majors. Accounting majors had lower percentages of students with normal and low PRCA scores than other business and non-business majors.

Table 6, Panel A presents two-tailed t-tests for differences in scores between accounting majors in 1998 and 2006. These results indicate no statistically significant differences. Panel B reports that accounting majors had significantly higher scores than other-business majors on Group (p-value = .005) and Dyad (p-value = .048) in 1998. The results reported in Panel C indicate that accounting majors had significantly higher scores on Group (p-value = .033) and Dyad (p-value = .028) than the non-business majors in 1998. Accounting majors' scores on Class and overall PRCA were also higher than non-business majors in 1998 with marginally significant differences (p-values of .097 and .065 for Class and PRCA). Results of t-tests performed on the 2006 data are reported in Panels D and E of Table 6. No statistically significant differences (alpha = .05) were found between accounting majors and other-business majors and accounting majors and non-business majors. Three differences were marginally significant; accounting majors had marginally higher scores for Group

TABLE 3

## Student Perceptions of Oral Communication Requirements of Occupations

Occupations	2006		1998		Spearman Correlation	
	Rank	Mean	Rank	Mean <sup>a</sup>	Approx T	Approx. Significance
Politician	1	6.23	1	6.48	-2.652	.008
Television newscaster	2	6.13	2	6.42	-2.808	.005
Public school teacher	3	6.03	3	6.39	-3.527	.000
Professor	4	5.89	5	6.33	-3.371	.001
Trial attorney	5	5.78	4	6.37	-6.068	.000
Psychologist/psychiatrist	6	5.74	7	6.16	-3.981	.000
Salesperson	7	5.73	6	6.31	-.4357	.000
Social worker	8	5.66	8	5.97	-3.818	.000
Industrial negotiator	9	5.64	9	5.94	-3.318	.001
Physician	10	5.37	11	5.67	-2.635	.009
Police Officer	11	5.36	13	5.37	0.135	.892
Nurse	12	5.35	15	5.28	1.057	.291
Management trainee	13	5.29	12	5.50	-1.557	.120
Human resources/personnel	14	5.24	10	5.87	-5.851	.000
Bank loan officer	15	5.05	17	5.11	-0.609	.542
Buyer for retail store	16	5.01	14	5.29	-2.295	.022
FBI agent	16	5.01	16	5.21	-1.817	.069
Stock broker	18	4.62	18	5.05	-3.987	.000
Tax return preparer	19	4.13	21	3.70	3.913	.000
Accountant	20	4.01	19	3.85	1.353	.176
Systems analyst	21	3.97	20	3.80	1.518	.129
Computer programmer	22	3.47	22	3.08	2.670	.008
Farmer/rancher	23	3.43	24	2.76	4.324	.000
Artist	24	3.05	23	2.81	1.525	.128

<sup>a</sup> 7 = Requires a great deal of oral communications.

1 = Requires almost no oral communications.

and Dyad (p-values of .084 and .095) than other-business majors. On the other hand, accounting majors had a lower mean for Class than did the non-business majors (p-value = .063). In fact, the accounting majors had lower means (although not statistically different) on all component scores and overall PRCA (with the exception of Dyad) than did the non-business majors in 2006.

Respondents were asked to indicate the occupation they have chosen and the amount of oral communications required by this occupation. A one-way ANOVA was performed to assess the

TABLE 4

**Student Perceptions of Oral Communication Requirements  
of Accounting Occupations by Major**

		<u>2006</u>		<u>1998</u>	
		<u>Rank</u>	<u>Mean</u>	<u>Rank</u>	<u>Mean</u>
Accounting Majors	Accountant	22	3.40	19	3.90
	Tax Return Preparer	19	3.93	21	3.45
Other Business Majors	Accountant	21	4.27	20	3.80
	Tax Return Preparer	19	4.48	21	3.68

TABLE 5

**PRCA Levels by Major**

Panel A: 1998 Results (number of students)

<u>Major</u>	<u>PRCA Level</u>			<u>Total</u>
	<u>High</u>	<u>Normal</u>	<u>Low</u>	
Accounting	29	39	10	78
Other Business	72	258	66	396
Non-Business	<u>21</u>	<u>63</u>	<u>18</u>	<u>102</u>
Totals	<u>122</u>	<u>360</u>	<u>94</u>	<u>576</u>

Panel B: 2006 Results (number of students)

<u>Major</u>	<u>PRCA Level</u>			<u>Total</u>
	<u>High</u>	<u>Normal</u>	<u>Low</u>	
Accounting	10	25	10	45
Other Business	28	112	42	182
Non-Business	<u>17</u>	<u>64</u>	<u>14</u>	<u>95</u>
Totals	<u>55</u>	<u>201</u>	<u>66</u>	<u>322</u>

(continued)

TABLE 5 (continued)

Panel C: 1998 Results (percentage of students)

<u>Major</u>	<u>PRCA Level</u>			<u>Total</u>
	<u>High</u>	<u>Normal</u>	<u>Low</u>	
Accounting	37.2%	50.0%	12.8%	100%
Other Business	18.2%	65.1%	16.7%	100%
Non-Business	20.6%	61.8%	17.6%	100%
Totals	21.2%	62.5%	16.3%	100%

Panel D: 2006 Results (percentage of students)

<u>Major</u>	<u>PRCA Level</u>			<u>Total</u>
	<u>High</u>	<u>Normal</u>	<u>Low</u>	
Accounting	22.2%	55.6%	22.2%	100%
Other Business	17.3%	64.0%	18.7%	100%
Non-Business	17.9%	67.4%	14.7%	100%
Totals	16.9%	62.0%	21.1%	100%

TABLE 6

**PRCA Scores**  
**Two-tailed T-tests**

Panel A: Comparison of 1998 Accounting Majors to 2006 Accounting Majors

<u>Setting</u>	<u>2006 Accounting Majors' Mean</u>	<u>1998 Accounting Majors' Mean</u>	<u>Difference</u>	<u>Significance Level</u>
Group	16.1333	17.1667	1.0334	.110
Public Speaking	18.6667	19.1795	0.5128	.986
Class	16.0444	17.3590	1.3146	.998
Dyad	15.4444	16.1795	0.7351	.589
PRCA	66.2888	69.8847	3.5959	.217

(continued)

TABLE 6 (continued)

## Panel B: 1998 Comparison of Accounting Majors to Other Business Majors

<u>Setting</u>	<u>Other Business Majors' Mean</u>	<u>Accounting Majors' Mean</u>	<u>Difference</u>	<u>Significance Level</u>
Group	15.5051	17.1667	1.6616	.005
Public Speaking	19.0000	19.1795	0.1795	.787
Class	16.8838	17.3590	0.4752	.443
Dyad	15.0657	16.1795	1.1138	.048
PRCA	66.4546	69.8847	3.4301	.124

## Panel C: 1998 Comparison of Accounting Majors to Non-Business Majors

<u>Setting</u>	<u>Non-Business Majors' Mean</u>	<u>Accounting Majors' Mean</u>	<u>Difference</u>	<u>Significance Level</u>
Group	15.4902	17.1667	1.6765	.033
Public Speaking	18.3333	19.1795	0.8462	.303
Class	16.0196	17.3590	1.3394	.097
Dyad	14.7157	16.1795	1.4638	.028
PRCA	64.5588	69.8847	5.3259	.065

## Panel D: 2006 Comparison of Accounting Majors to Other Business Majors

<u>Setting</u>	<u>Other Business Majors' Mean</u>	<u>Accounting Majors' Mean</u>	<u>Difference</u>	<u>Significance Level</u>
Group	14.7308	16.1333	1.4025	.084
Public Speaking	18.0330	18.6667	0.6337	.487
Class	15.8462	16.0444	0.1982	.824
Dyad	14.2912	15.4444	1.1532	.095
PRCA	62.9012	66.2888	3.3876	.161

## Panel E: 2006 Comparison of Accounting Majors to Non-Business Majors

<u>Setting</u>	<u>Non-Business Majors' Mean</u>	<u>Accounting Majors' Mean</u>	<u>Difference</u>	<u>Significance Level</u>
Group	16.1368	16.1333	-0.0035	.587
Public Speaking	19.1368	18.6667	-0.4701	.695
Class	16.3684	16.0444	-0.3240	.063
Dyad	15.0316	15.4444	0.4128	.728
PRCA	66.6736	66.2888	-0.3848	.920

relationship between the expected level of oral communication required for the students' future occupation and the students' PRCA scores. The results of a one-way ANOVA indicate that the relationship is significant ( $p < .001$ ). Higher PRCA scores were negatively related to the perceived level of oral communications required for the student's future occupation. Students with high (low) levels of oral communication apprehension chose occupations with lower (higher) levels of oral communication requirements.

### **DISCUSSION OF RESULTS**

In spite of the attention given to the importance of oral communications in the accounting profession, the results reported in Table 3 indicate that students continue to perceive the accounting profession as one that requires relatively less oral communications. The perceived communication demands for accounting occupations in 2006 were ranked in the lower quartile of our occupational list which is consistent with the results of Daly and McCroskey's (1975) study more than 30 years ago.

Although the results indicate that no change in the ranking occurred for "accountant," the overall mean scores for both occupations increased slightly from 1998 to 2006 (accountant from 3.85 to 4.01 and tax return preparer from 3.7 to 4.13). The means from both periods are higher than the 3.09 mean score for the lower quartile of the Daly and McCroskey's (1975) study. These results would suggest that the lower rankings for the accounting occupations may be the result of the comparative occupations. Students are probably more familiar with the other occupations. When little is known about an occupation, stereotypes are all that remain for formulating an opinion.

Even with the slight increase in the overall mean scores for accounting occupations, the ratings for "accountant" by accounting majors still raise concern. The accounting majors' means for "accountant" dropped from 3.90 to 3.40. It appears that an expectation gap regarding oral communication skills still exists between potential accountants and practicing accountants. Communication technology may be influencing this expectation gap. The popularity of email, instant messaging, text messaging, Twitter, and Facebook may be distorting the students' perceptions regarding the need for oral communications.

In spite of the apparent expectation gap regarding the importance of oral communication skills, it is encouraging to find that a smaller percentage of accounting students reported high levels of oral communication apprehension in 2006 than in 1998 (Table 5). In addition, accounting majors' PRCA scores were not significantly different from other students in 2006 (Table 6).

Interestingly, the results of the PRCA scores for accounting students enrolled in the first accounting course in New Zealand and Ireland produced results similar to the current study. For example, the mean for the overall PRCA scores for accounting majors in this study is 66.3. The mean PRCA scores for the first year accounting students in New Zealand and Ireland were 68.5 and 72.6, respectively (Gardner et al., 2005).

The reduction in the PRCA scores of accounting majors in this study is even more interesting when one looks at the results of the studies by Aly and Islam (2003) and Ameen et al. (2000). Both studies compared the PRCA scores of entering accounting students to senior accounting majors. The studies found no significant difference in the level of communication apprehension between the two groups. The results of these two studies suggest that the accounting curriculum is not influencing the change in PRCA scores.

### **LIMITATIONS AND FURTHER RESEARCH**

A limitation of this study is that the students surveyed may change their major over the course of their academic careers. Future research addressing the perceptions of students enrolled in the more advanced accounting courses would be important in assessing how the accounting curriculum impacts the stereotypical views regarding the oral communications requirements for accountants.

Another possible limitation is that the number of accounting majors is small in comparison to other majors. Accounting majors comprised approximately 14% of the sample in 1998 and again in 2006.

Many universities now require accounting students to complete public speaking and business communications classes. These measures are designed to enhance the skills of those accounting majors. Prior research suggests that courses designed for the development of public speaking may not be effective in reducing communication apprehension (Hassall et al., 2000). These results provide further support of the need for additional research to determine the factors that impact oral communication apprehension.

### **CONCLUSIONS**

Our results indicate that students' perceptions of the oral communications requirements for "accountant" did not significantly change from 1998 to 2006. It appears that the profession (practitioners and educators) needs to focus on accounting as the communication of financial information. Accounting educators in introductory classes should be encouraged to emphasize the importance of oral communication to the accounting profession. Understanding the role of communication in the accounting profession will allow students to make more informed decisions about their majors earlier in their college careers. The earlier this decision is made, the less likely students experience the "sunk cost" feeling; the feeling that they have invested too much time to change their majors.

The accounting profession should develop marketing strategies that emphasize accounting as a profession that communicates financial information. If the profession is to dismantle the pre-conceived representation of accounting as a career, then, perhaps, the profession needs to target students earlier in the educational process (i.e. during the students' early high school years). Most students entering college have already formulated some ideas regarding their majors and future occupations.

As a means of enhancing students' oral communication skills, many universities require students to make oral presentations. It has been suggested that oral presentations may increase oral communication apprehension. Perhaps accounting programs need to help students identify communication apprehension early in their accounting curriculum. Then those students who are identified can be encouraged to seek remediation through areas specializing in communication skills.

It is also interesting to note that although the overall means for the perceptions of the oral communication requirements for "accountant" and "tax preparer" showed little change, the means for the oral communication apprehension for accounting majors was lower in 2006 for all four components of the oral communication apprehension measures and the overall PRCA score. This result suggests that perhaps accounting is starting to attract students who will successfully communicate accounting information.

## REFERENCES

- Aly, I. M., and M. Islam. 2003. Audit of Accounting Program on Oral Communications Apprehension: A Comparative Study Among Accounting Students. *Managerial Auditing Journal* (Vol. 18, No. 9) 751-760.
- Ameen, E. C., D. M. Guffey, and C. M. Jackson. 2000. Silence Is Not Golden: Further Evidence of Oral Communication Apprehension in Accounting Majors. *Advances in Accounting Education: Teaching and Curriculum Innovations* (Vol. 3) 85-105.
- American Accounting Association, <http://aaahq.org/aecc/history/chap2.htm>.
- Arquero, J. L., T. Hassall, J. Joyce, and J. A. Donoso. 2007. Accounting Students and Communication Apprehension: A Study of Spanish and UK Students. *European Accounting Review* (Vol. 16, No. 2) 299-322.
- Blanthorne, C., S. Bhamornsiri, and R. E. Guinn. 2005. Are Technical Skills Still Important? *The CPA Journal* (Vol. 75, No. 3) 64-65.
- Burnett, S. 2003. The Future of Accounting Education: A Regional Perspective. *Journal of Education for Business* (Vol. 78, No. 3) 129-134.
- Cory, S. N. 1992. Quality and Quantity of Accounting Students and the Stereotypical Accountant: Is There a Relationship? *Journal of Accounting Education* (Vol. 10) 1-24.
- Daly, J. A., and J. C. McCroskey. 1975. Occupational Desirability and Choice as a Function of Communication Apprehension. *Journal of Counseling Psychology* (Vol. 22, No. 4) 309-313.
- Elias, R. Z. 1999. An Examination of Nontraditional Accounting Students' Communication Apprehension and Ambiguity Tolerance. *Journal of Education for Business* (Vol. 75, No. 1) 38-41.
- Fordham, D. R., and A. L. Gabbin. 1996. Skills Versus Apprehension: Empirical Evidence on Oral Communication. *Business Communication Quarterly* (September) 88-97.
- Friedlan, J. M. 1995a. The Effects of Different Teaching Approaches on Students' Perceptions of the Skills Needed for Success in Accounting Courses and By Practicing Accountants. *Issues in Accounting Education* (Spring) 47-63.
- \_\_\_\_\_. 1995b. Steeped in Tradition. *CA Magazine* (September) 44-47.
- Gardner, C. T., M. J. Milne, C. P. Stringer, and R. H. Whiting. 2005. Oral and Written Communication Apprehension in Accounting Students: Curriculum Impacts and Impacts On Academic Performance. *Accounting Education: An International Journal* (Vol. 14, No. 3) 313-336.
- Hanson, G. 1987. The Importance of Oral Communication in Accounting Practice. *CPA Journal* (Vol. 57, No. 12) 118-122.
- Hassall, T., J. Joyce, R. Ottewill, H. Arquero, and J. Donoso. 2000. Communication Apprehension in UK and Spanish Business and Accounting Students. *Education and Training* (Vol. 42, No. 10) 93-100.
- Hunt, S. C., A. A. Falgiani, and R. C. Intrieri. 2004. The Nature and Origins of Students' Perceptions of Accountants. *Journal of Education for Business* (Vol. 79, No. 3) 142-148.
- Johnson, L. M., and V. E. Johnson. 1995. Help Wanted – Accountant: What the Classifieds Say About Employers' Expectations. *Journal of Education for Business* (Vol. 70, No. 3) 130-134.
- Lau, R., and D. L. Rans. 1993. They Can Add but Can They Communicate? *Business Forum* (Summer) 24-26.

- Lee, D. and C. Blaszczynski. 1999. Perspectives of “Fortune 500” Executives on the Competency Requirements for Accounting Graduates. *Journal of Education for Business* (Vol. 75, No. 2) 104-107.
- McCroskey, J. C. 1984a. The Communication Apprehension Perspective. In J. A. Daly and J. C. McCroskey (Eds.) *Avoiding Communication*. (Beverly Hills, California: Sage Publications) 13-28.
- \_\_\_\_\_. 1984b. Self-Report Measurement. In J. A. Daly and J. C. McCroskey (Eds.) *Avoiding Communication*. (Beverly Hills, California: Sage Publications) 81-94.
- Meixner, W. F., D. Bline, D. R. Lowe, and H. Nouri. 2009. An Examination of Business Student Perceptions: The Effect of Math and Communication Skill Apprehension on Choice of Major. *Advances in Accounting Behavioral Research* (Vol. 12) 185-200.
- Mladenovic R. 2000. An Investigation Into Ways of Challenging Introductory Accounting Students’ Negative Perceptions of Accounting. *Accounting Education* (Vol. 9, No. 2) 135–155.
- Noel, M. N., C. Michaels, and M. G. Levas. 2003. The Relationship of Personality Traits and Self-Monitoring Behavior to Choice of Business Major. *Journal of Education for Business* (Vol. 78, No. 3) 153-157.
- Palmer, K. N., D. E. Ziegenfuss, and R. E. Pinsker. 2004. International Knowledge, Skills, and Abilities of Auditors/Accountants. *Managerial Auditing Journal* (Vol. 19, No. 7) 889-896.
- Rebele, J. E. 1985. An Examination of Accounting Students’ Perceptions of the Importance of Communication Skills in Public Accounting. *Issues in Accounting Education* (Vol. 1, No. 1) 41-50.
- Simons, K., M. Higgins, and D. Lowe. 1995. A Profile of Communication Apprehension in Accounting Majors: Implications for Teaching and Curriculum Revision. *Journal of Accounting Education* (Vol. 13, No. 2) 159-176.
- Stanga, K. G., and R. T. Ladd. 1990. Oral Communication Apprehension in Beginning Accounting Majors: An Exploratory Study. *Issues in Accounting Education* (Fall) 180-194.
- Tanyel, F., M. A. Mitchell, and H. G. McAlum. 1999. The Skill Set for Success of New Business School Graduates: Do Prospective Employers and University Faculty Agree? *Journal of Education for Business* (Vol. 75, No. 1) 33-37.
- Usoff, C., and D. Feldmann. 1998. Accounting Students’ Perceptions of Important Skills for Career Success. *Journal of Education for Business* (Vol. 73, No. 4) 215-220.
- Warnock, K. and E. Curtis. 1997. Oral Communications Apprehension: A Preliminary Study of Accounting Students. Paper presented at the Irish Accounting and Finance Association Conference, Dublin City University, 8-9, May. (Cited in: Gardner, C. T., M. J. Milne, C. P. Stringer, and R. H. Whiting. 2005. Oral and Written Communication Apprehension in Accounting Students: Curriculum Impacts and Impacts on Academic Performance. *Accounting Education: An International Journal* (Vol. 14, No. 3) 313-336.)

**APPENDIX**  
**PERSONAL REPORT OF COMMUNICATION APPREHENSION**

**DIRECTIONS:** This instrument is composed of 24 statements concerning your feelings about communicating with other people. Please indicate the degree to which each statement applies to you by circling whether you:

strongly agree (SA)	agree	are undecided	disagree	strongly disagree (SD)
(1)	(2)	(3)	(4)	(5)

with each statement. There are no right or wrong answers. Many of the statements are similar to other statements. Do not be concerned about this. Work quickly; just record your first impression.

	S				S
	A				D
1. I am tense and nervous while participating in group discussions.	1	2	3	4	5
2. My thoughts become confused and jumbled when I am giving a speech.	1	2	3	4	5
3. Communicating in class usually makes me uncomfortable.	1	2	3	4	5
4. I have no fear of speaking up in conversations.	1	2	3	4	5
5. I am afraid to express myself in class.	1	2	3	4	5
6. I'm afraid to speak up in conversations.	1	2	3	4	5
7. Generally, I am nervous when I have to participate in class.	1	2	3	4	5
8. I have no fear of giving a speech.	1	2	3	4	5
9. Ordinarily I am very calm and relaxed in conversations.	1	2	3	4	5
10. I am very relaxed when answering questions in class.	1	2	3	4	5
11. While conversing with a new acquaintance, I feel very relaxed.	1	2	3	4	5
12. Ordinarily I am very tense and nervous in conversations.	1	2	3	4	5
13. I dislike participating in group discussions.	1	2	3	4	5
14. I am very calm and relaxed when I am called upon to express an opinion in class.	1	2	3	4	5
15. I am calm and relaxed while participating in group discussions.	1	2	3	4	5
16. I feel relaxed while giving a speech.	1	2	3	4	5
17. Generally, I am comfortable while participating in group discussions.	1	2	3	4	5
18. While giving a speech I get so nervous, I forget facts I really know.	1	2	3	4	5
19. Usually I am calm and relaxed while participating in class.	1	2	3	4	5
20. While participating in a conversation with a new acquaintance, I feel very nervous.	1	2	3	4	5
21. I like to get involved in group discussions.	1	2	3	4	5
22. Certain parts of my body feel very tense and rigid while giving a speech.	1	2	3	4	5
23. Engaging in group discussions with new people makes me tense and nervous.	1	2	3	4	5
24. I face the prospect of giving a speech with confidence.	1	2	3	4	5

**ORAL COMMUNICATION REQUIREMENTS OF VARIOUS OCCUPATIONS**

Listed below are 25 occupations. For each occupation, please indicate the amount of oral communication required by each occupation. Circle your response. Use the following scale:

	Requires almost no oral communication							Requires a great deal of oral communication		
	1	2	3	4	5	6	7			
1. Trial attorney				1	2	3	4	5	6	7
2. Buyer for retail store				1	2	3	4	5	6	7
3. Human resources/ personnel				1	2	3	4	5	6	7
4. Tax return preparer				1	2	3	4	5	6	7
5. Public school teacher				1	2	3	4	5	6	7
6. Computer programmer				1	2	3	4	5	6	7
7. Psychologist/ psychiatrist				1	2	3	4	5	6	7
8. Farmer/rancher				1	2	3	4	5	6	7
9. Management trainee				1	2	3	4	5	6	7
10. Social worker				1	2	3	4	5	6	7
11. Stock broker				1	2	3	4	5	6	7
12. Industrial negotiator				1	2	3	4	5	6	7
13. Systems analyst				1	2	3	4	5	6	7
14. Politician				1	2	3	4	5	6	7
15. Television newscaster				1	2	3	4	5	6	7
16. Accountant				1	2	3	4	5	6	7
17. Nurse				1	2	3	4	5	6	7
18. Artist				1	2	3	4	5	6	7
19. Police officer				1	2	3	4	5	6	7
20. FBI agent				1	2	3	4	5	6	7
21. Bank loan officer				1	2	3	4	5	6	7
22. Salesperson				1	2	3	4	5	6	7
23. Physician				1	2	3	4	5	6	7
24. Professor				1	2	3	4	5	6	7

**PERSONAL INFORMATION**

Please answer the following questions about yourself. This information will not be used to identify you.

Gender:        \_\_\_\_\_ Male                    \_\_\_\_\_ Female

Age: \_\_\_\_\_

US Citizen: \_\_\_\_\_ yes                    \_\_\_\_\_ no

Race/ethnicity:

_____ African American	_____ Caucasian
_____ Asian/Pacific Islander	_____ Hispanic
_____ Asian Indian	_____ Native American
_____ Other	

Classification:

_____ Freshman	_____ Sophomore
_____ Junior	_____ Senior
_____ Graduate Student	

Major:

_____ Accounting	_____ Management Information Systems
_____ Finance	_____ Management
_____ Marketing	_____ Other _____
	(please specify) _____

How many formal presentations have you made in college classes?

_____ None	_____ 7-8
_____ 1-2	_____ 9-10
_____ 3-4	_____ > 10
_____ 5-6	

Have you taken a course in public speaking? \_\_\_\_\_ yes \_\_\_\_\_ no

GPA \_\_\_\_\_ < 2.00                      \_\_\_\_\_ 3.00 – 3.49  
          \_\_\_\_\_ 2.00 – 2.49                \_\_\_\_\_ 3.50 – 4.00  
          \_\_\_\_\_ 2.50 – 2.99

Indicate the occupation you have chosen or would like to have for a career: \_\_\_\_\_

What are the oral communication requirements of your chosen occupation? (Circle the appropriate choice).

Requires almost no oral communication							Requires a great deal of oral communication
1	2	3	4	5	6	7	