

# A Comparison of Educators and CPA Practitioners Views on Communication Training in the Accounting Curriculum

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## Abstract

*Educators, practitioners and others have criticized the universities for not providing adequate communication training to their accounting students. Gingras (1987) conducted a survey of CPAs concerning the importance and coverage of written communication skills in business schools. This study compares the perceptions of educators and CPAs regarding the importance of written communication skills to a CPA, the coverage of written communication skills in the accounting curriculum and the relative importance of a list of writing activities performed by a CPA. The focus groups include university professors, and staff assistants, seniors, managers and partners of public accounting firms. The responses, analyzed using the ANOVA technique, indicate that coverage of communication skills is relatively low and most accounting students take only one writing course in their college curriculum. Educators and practitioners recommend general writing related courses as the appropriate instruction in the accounting curriculum. Many respondents believe that to be successful in the profession, accounting students should increase their writing skills by studying grammar, punctuation and spelling and by taking more courses than are currently required in most business curricula. In addition, significant differences between educators' and CPAs' responses are analyzed and discussed.*

## Introduction

During the last two decades, both academicians and practitioners have written numerous articles pointing out the serious deficiency in the communication skills of recent accounting graduates, many times indicting the universities for not providing adequate communication training to their accounting students. Both employers and educators are perturbed over the problem of inadequate communication skills of accountants, and years ago the AICPA expressed its strong concern noting that, "We have sought to recognize this essential role of written and spoken English by declaring that those who cannot perform above a minimum threshold should be denied admission to the profession." (Roy and MacNeil, 1967, p. 15).

In a recent white paper titled *Perspectives on Education: Capabilities for Success in the Accounting Profession*, chief executive officers of Big Six accounting firms identified three skills that students must possess to be successful in the accounting profession:

communication skills, intellectual skills, and interpersonal skills. Regarding communication skills, the chief executive officers state: "...if students are to learn to write well, written assignments must be an important, accepted and natural part of most or all courses. To relegate writing to a single course implies to students that the skill will not be useful throughout their careers and does not require continuing education. The capabilities must be reinforced throughout the curricular experience" (Kulberg et. al., 1989, pp. 11).

The success of accounting graduates at all levels depends on their ability to communicate effectively. An accountant just entering the profession must either possess sufficient communication skills or acquire such skills while on the job. However, learning on the job places the person at a disadvantage because the person has to learn a new job, adapt to the company and its policies, and develop communication skills. Therefore, acquiring communication skills while still in college

makes practical sense. But, despite its importance, an accounting student receives only a limited amount of communication training in most accounting curriculums. Without sufficient training, a junior accountant may not be able to communicate "clearly, concisely, and precisely, without errors in grammar, punctuation, and spelling (AICPA, 1968)."

To better understand this problem, Gingras (1987) conducted an extensive survey of CPAs concerning the importance of and the training in written communication skills in business schools. Of the responses Gingras obtained from CPAs in public practice, a majority of them indicated that writing skills are very important to the performance of a CPA's duties, and that both technical (engagement letters, opinions and audit reports) and non-technical (general correspondence, working papers and internal memorandums) writing skills are important. Gingras, also, observed that those in higher positions and with more years of experience do most of the technical writing. These findings have important implications for accounting educators and employers.

Gingras concludes that determining the role to be played by colleges is a challenge to accounting educators. The challenge becomes all the more intense because, often, educators are not aware of the writing skills needed by a CPA in practice and CPAs in practice are not aware of the current curricular offerings in business schools. This lack of awareness on the part of educators and CPAs causes a gap in the communication training educators provide to their students and the type of skills accounting firms expect in their new employees. Therefore, examining the differences in perception of educators and CPAs would assist in understanding the needs of the profession and the type of communication training that would be most helpful. Gingras's study did not seek the opinion of educators.

Accordingly, our study follows up on the Gingras study and investigates the perceptions of educators and CPAs. We compared the views of educators to that of practicing CPAs - staff assistant, seniors, managers and partner - on the following issues:

1. the perceived importance of written communication skills to a CPA,
2. the extent of training in written communication skills in an accounting/business curriculum, and
3. the relative importance of a list of writing activities performed by a CPA.

By analyzing the views of the educators and practicing accountants, the findings of the present study can provide useful background information before making important changes in the communication content of the

accounting curriculum.

### Other Studies

Previous studies have examined the condition between communication skills and success in the profession (Addams, 1981; Andrews and Sigband, 1984; and Andrews and Koestner, 1979). Andrews and Sigband made the following recommendations:

1. Accounting majors in either a four- or five-year undergraduate program should be required to take a minimum of two courses in communication. Both of these should require writing, speaking and interpersonal relations (rather than a separate writing and a separate oral presentation course).
2. The courses should be offered in conjunction with the accounting department. Most exercises should be drawn from practical accounting situations involving real cases and/or computer simulations.

Other studies surveyed the practitioners', educators' and students' assessment of the type of communication skills entry level accountants needed, and identified some of those important skills (Ingram and Frazier, 1980; and Addams 1981; Bean and Watanabe, 1987). Both the Ingram and Frazier and Bean and Watanabe studies identified 20 communication skills perceived to be important, including forms of communication, mechanical communication, logic and organization, and stylistic communication skills. Cherry and Wilson (1987), in a survey of California accountants observed significant discrepancies between needed skills and demonstrated ability. On a positive note, Orem and Burns (1988) indicated that more universities are developing accounting communication programs and are taking steps to meet the communication needs of accounting students. In a more recent survey, May and May (1989) also observed that many colleges are increasing their efforts to improve the communication skills of their accounting students and are offering more communication courses tailored to the needs of accounting students.

Other studies indicated that the perceptions of practitioners and educators may differ significantly on issues concerning the profession (Schwartz and Stout, 1987; and Stout and Schweikart, 1989). For instance, the Schwartz and Stout study revealed pronounced differences regarding how prepared undergraduate accounting students are in the area of taxation. Practitioners were less impressed with their recent

undergraduates' preparedness than educators. Other areas of disagreement included what type of courses students should take, instructional techniques, and the order of topic coverage.

### Research Method

To ascertain the perceptions of educators on the importance of communication training to a CPA, we prepared a survey instrument similar to the one used in the Gingras study. We mailed questionnaires to a stratified random sample of 600 accounting educators from business schools. We selected educators from all the 50 states to improve the generalizability of the findings. We identified the business schools by using the Hasselback's Accounting Faculty Directory (1988) as offering an undergraduate degree program in Accounting. Because a significant portion of the survey concerned the entire accounting curriculum, we considered associate professors or above as the appropriate population. The sample of 600 educators included 148 accounting department heads, and 14 deans of business schools. Ninety four of the educators were full professors and 406 were associate professors. Five hundred and eighteen of the educators held both doctorate degrees and CPA qualifications.

Each accounting professor received a cover letter, questionnaire, and self-addressed, stamped reply envelope. The respondents were asked to answer the survey using the undergraduate curriculum as the reference point. We received a total of 216 usable replies, representing a response rate of 36% percent. The educator responses were compared to the CPA responses received by Gingras.<sup>1</sup>

### Results

The questionnaire was organized in accordance with three areas of interest: (1) the perceived importance of written communication skills to a CPA, (2) the coverage of written communication skills in an accounting curriculum and (3) the type of writing activities performed by a CPA. Accordingly, we grouped the variables into these three dimensions. We conducted our analysis of the responses in three stages:

- 1) the responses of educators and CPAs were compared for each dimension,
- 2) the differences between the response distributions of the various sub-groups (one academic and four CPA practitioner groups) were tested using a chi-square goodness-of-fit test,

- 3) a one-way ANOVA with Duncan Multiple Range test was performed to identify the sub-groups that differed in their responses,

### *Importance of Written Communication Skills to a CPA*

The first set of questions pertained to the perceived importance of communication skills to a CPA (see Table 1). The responses indicate that 67% of the educators and only 50% of the CPAs agree that a CPAs formal education include sufficient training in written communications. Both educators (93%) and CPAs (78%) indicated that it is important that writing skills be emphasized in the accounting curriculum. Ninety two percent of the educators and 86% of the CPAs indicated that good writing skills are "very important" to the satisfactory completion of a CPAs duties.

The ANOVA results (see Table 2) showed significant differences in response distributions among educators and the four CPA sub-groups at the 0.05 level. With respect to sufficiency of written communication training in an accounting curriculum (variable C1) CPAs differed in their assessment from educators. The man responses indicated that only about half the CPA respondents agreed that their college curriculum included sufficient communication training compared to 67% of the educators. Gingras points out that those who have been CPAs for more than ten years have a greater tendency to consider their communication training in college as inadequate to perform their CPA duties. This is perhaps not completely valid since the results appear to support the opinion that it is not only managers and partners who have difficulty in handling their writing duties, but also entry level staff assistants and seniors.

The criticism of employers and professional organizations over the inability of accounting graduates to communicate well in oral and written form appears to be justified. The educators' response that the accounting curriculum includes sufficient training might indicate recent changes in accounting curriculums including increased emphasis on communication skills in business core classes as well as accounting courses.

Although differences did exist within CPA sub groups, the majority of CPAs indicated that an increased emphasis on written communication skills (variable C2 and C3) would be advantageous for an accounting graduate planning on becoming a CPA. Educators expressed similar views but were much more emphatic than CPAs.

**Table 1**  
**Importance of Written Communication Skills To A CPA**

Variable No.		Educators	CPAs	Staff Assistants	Within Group Response by		
					CPA Sub Groups Seniors	Managers	Partners
C1.	A CPAs formal education includes sufficient training in written communication.	67%	50%	50%	54%	52%	44%
C2.	It would have been to a CPAs' advantage to have had writing skills emphasized in their accounting curriculum.	93%	78%	72%	77%	78%	83%
C3.	Importance of good writing skills to the satisfactory completion of a CPA's duties?						
	A. Very Important	92%	86%	78%	90%	89%	85%
	B. Somewhat Important	8%	14%	22%	7%	11%	14%
	C. Slightly Important	0%	1%	0%	3%	0%	1%
	D. Of No Importance	0%	0%	0%	0%	0%	0%

**Table 2**  
**Importance of Writing Skills To A CPA**  
**Test Results**

Variable No.	Chi-Square	Probability	Mean Response by Respondent Group				
			Educator Assistants	Staff	Seniors	Managers	Partners
C-1	28.74	.000	1.67	1.50	1.54	1.52	1.44
C-2	18.42	.001	1.87	1.28	1.22	1.22	1.17
C-3	14.45	.070	Means not different at the 0.05 level				

ANOVA Results

Variable No.	F-Value	Probability	Respondent Similarity	
C-1	5.36	.000	1.	Educators, Staff Assistants
			2.	Seniors, Managers
			3.	Partners
C-2	4.42	.001	1.	Educators
			2.	Staff Assistants, Seniors
			3.	Managers and Partners
C-3	2.19	.068	1.	No two groups were different

### *Coverage of Writing Skills in Accounting Curriculum*

Educators and CPAs were asked if written communication skills are (were) emphasized in their college business core classes and if so, the number of writing related courses accounting majors are (were) required to take (variables C4 and C5). In addition, the respondents were asked whether the number of writing related courses is sufficient (variable C6). The respondents' were also requested to express their opinion about the type of writing courses that would be useful to a CPA in performing his/her duties (variables C7 and C8). The responses (Table 3) indicated that coverage of communication skills is relatively low. On an average, only 26% of educators and 20% of CPAs indicated that writing related communication training (variable C4) was definitely a requirement.

More than 87% of the CPAs (68% of educators) indicated that they either took a maximum of one writing course or no writing courses (variable C5) in their accounting curriculum. Hence, it is no surprise that educators (78%) and a majority of the CPAs (66%) indicated that they would encourage accounting students to take more writing courses (variable C6) than required by the curriculum. Although, educators (42%) and CPAs (35%) recommended a general business course in writing (variable C7), respondents also expressed that a writing course specifically designed for accounting majors would be useful (15% of educators and 11% of CPAs). Thirty percent of the educators and 51% of the CPAs responded that they preferred both a general business writing course and an accounting writing course.

In response to the recommendation for the appropriate writing instruction suitable for post-CPA study (variables C8 to C11), both educators (54%) and CPAs (41%) recommended the study of grammar punctuation, and spelling. Eighty five percent of educators and 75% of CPAs responded that general business writing is important. The differences in responses were more apparent regarding accounting case writing and report writing. As expected, CPAs who spend considerable time on technical writing (52%) more than educators (36% and 45% respectively).

The chi-square and ANOVA results (see Table 4) indicated that educators and CPAs disagree on a CPA's educational preparedness for writing related skills while in college (variables C4 and C5). Most managers and partners indicated that very few, if any, writing courses were required, certainly a result that could be expected, since, these two CPA sub-groups included respondents who completed their undergraduate education over ten years ago. In recent years, business and accounting

curriculum have been emphasizing more writing related courses. these changes could have prompted educators to reply more positively to the question requesting the number of required writing courses for accounting majors. However, the important point is that both educators and CPAs agree that accounting students should take more writing related courses (variable C6). Gingras and others suggest that writing related training can be improved by adding a writing course as a core requirement for all business majors, or by requiring a writing course specifically for accounting majors.

Educators and CPAs differ with regard as to the type of training that is appropriate for a CPA variable C7 to C11). Educators consistently recommended general training provided by a course in general business writing. In contrast, CPA recommendations indicated a lack of consensus. While, many partners recommended a study of grammar, punctuation and spelling, managers were in favor of a general business writing course. The ANOVA results indicated that both educators and CPAs did not recommend technical writing courses such as accounting case writing and report writing. The message appears to be: general writing skills are more important to develop. If students adequately develop general writing skills, they can learn technical writing on the job.

### *Writing Activities Performed by a CPA*

The questionnaire also asked educators about the types of writing activities CPAs performed (variables C12 to C19). See the responses of educators and CPAs reported in Table 5. Both educators and CPAs indicated that a CPA performs technical and non-technical writing tasks. The responses indicated that the most important tasks are general correspondence, working papers and internal memorandums. As could be expected, a greater percentage of managers' and partners' responses indicated that engagement letters and audit opinions also are important tasks, since managers and partners are more likely to be involved in these tasks than staff assistants or seniors. CPAs indicated that they spend most of their time on general correspondence, while educators believe working papers are the most time consuming.

The overall responses suggest that CPAs find more difficulty handling general correspondence and less difficulty handling working papers. The degree of difficulty would, of course, depend on the technical content of the general correspondence and memoranda handled. Unlike CPAs, educators thought that writing an engagement letter was, comparatively, a more difficult task.

**Table 3**  
**Coverage of Writing Skills in Accounting Curriculum**

Variable No.		Educators	CPAs	Staff Assistants	CPA Sub Groups		
					Seniors	Managers	Partners
C4.	Are written communication skills emphasized in your college business core classes?						
	A. Definitely a requirement	26%	20%	28%	19%	15%	18%
	B. Somewhat emphasized	36%	23%	17%	28%	22%	26%
	C. Only slightly Emphasized	31%	42%	33%	46%	46%	45%
	D. Not at all emphasized	7%	14%	22%	7%	17%	11%
C5.	How many writing courses did your school require accounting majors to take in college?						
	A. 0	22%	58%	64%	59%	58%	52%
	B. 1	46%	29%	29%	31%	24%	30%
	C. 2	26%	10%	7%	2%	16%	16%
	D. 3	6%	3%	0%	8%	2%	2%
C6.	When advising others, would you encourage them to take:						
	A. More writing courses than required by the college	78%	66%	62%	63%	72%	68%
	B. About the same number as required by the college	22%	32%	38%	33%	26%	30%
	C. Fewer courses than suggested by the college	0%	1%	0%	0%	2%	2%
C7.	Which of the courses below would you emphasize for accounting majors?						
	A. General business course in writing	42%	35%	39%	38%	33%	31%
	B. Writing courses specifically designed for accounting majors	15%	11%	6%	15%	7%	15%
	C. Courses of both types	30%	51%	55%	39%	58%	51%
	D. None of the above	0%	3%	0%	8%	2%	4%
	What additional instruction in writing would be appropriate for post-CPA study?						
C8.	A. Study of grammar, punctuation, spelling	54%	41%	35%	37%	37%	53%
C9.	B. General business writing	85%	75%	67%	72%	84%	75%
C10.	C. Accounting case writing	36%	46%	56%	40%	41%	47%
C11.	D. Report writing	45%	52%	44%	49%	58%	57%

**Table 4**  
**Coverage of Communication Skills in Accounting Curriculum**  
**Test Results**

Variable No.	Chi-Square	Probability	Mean Response by Respondent Group				
			Educators	Staff Assistants	Seniors	Managers	Partners
C-4	36.40	.000	2.20	2.50	2.40	2.65	2.71
C-5	62.76	.000	2.16	1.42	1.59	1.63	1.61
C-6	10.98	.208	Means not different at the 0.05 level				
C-7	33.72	.000	1.08	1.28	1.23	1.22	1.17
C-8	10.48	.033	0.35	0.36	0.38	0.50	0.54
C-9	9.97	.040	0.67	0.72	0.75	0.84	0.85
C-10	5.94	.203	Means not different at the 0.05 level				
C-11	7.34	.119	Means not different at the 0.05 level				

ANOVA Results

Variable No.	F-Value	Probability	Respondent Similarity	
C-4	7.91	.000	1. Educators, Staff Assistants, Seniors	2. Managers, Partners
C-5	11.42	.000	1. Educators	2. Staff Assistants, Seniors, Managers, Partners
C-6	1.92	.107	1. Educators	2. Staff Assistants, Seniors, Partners, Managers
C-7	4.63	.001	1. Educators	2. Staff Assistants, Seniors, Managers, Partners
C-8	2.68	.033	1. Educators, Partners	2. Staff Assistants, Seniors, and Managers
C-9	2.51	.040	1. Educators, Partners	2. Staff Assistants, Seniors, and Managers
C-10	1.48	.204	No two groups were different	
C-11	1.84	.119	No two groups were different	

The tests on response differences of writing activities reported in Table 6, indicate that significant differences exist among the five respondent groups regarding the type of writing activities performed by a CPA. CPAs of all sub-groups agreed that general correspondence (variable C17) is an important writing activity. In general, the responses of (1) educators, (2) staff assistants and seniors, and (3) managers and partners suggest that no consensus exists among these groups on the importance of various writing tasks. But given the diversity of the CPA sub-groups the results are not

surprising. Depending on their level of seniority within the organization and the type of work performed by them, these groups are likely to view different writing tasks as important. For example, a greater number of managers and partners considered engagement letters and audit opinions as important tasks because managers and partners are more likely to be entrusted with such tasks.

**Table 5**  
**Type of Writing Activities Performed By A CPA**

Variable No.			Educator	CPAs	Staff Assistants	Seniors	CPA Sub Groups	
							Managers	Partners
Indicate, in your opinion the types of writing activity performed by a CPA?								
C12.	A.	Internal Memorandums	76%	79%	72%	82%	94%	67%
C13.	B.	Internal Reports	78%	75%	50%	100%	65%	82%
C14.	C.	Engagement Letter	79%	67%	56%	46%	78%	89%
C15.	D.	Opinions	70%	81%	72%	75%	88%	88%
C16.	E.	Audit Reports	78%	72%	50%	79%	88%	79%
C17.	F.	General Correspondence	89%	99%	100%	98%	88%	100%
C18.	G.	Working Papers	89%	89%	89%	94%	88%	89%
C19.	H.	Others	87%	88%	86%	91%	88%	87%
Of the items above, rank the three in which you believe a CPA spends the most time on								
C17.		General Correspondence	17%	32%	29%	39%	36%	25%
C18.		Working Papers	33%	23%	24%	28%	21%	17%
C19.		Internal Memorandums	19%	19%	18%	21%	25%	13%
Which of a CPA's writing activities do you consider most difficult for a CPA?								
C12.		Internal Memorandums	14%	6%	13%	11%	0%	1%
C13.		Internal Reports	14%	13%	11%	12%	20%	8%
C14.		Engagement Letter	22%	3%	0%	6%	2%	5%
C15.		Opinions	5%	10%	6%	6%	10%	16%
C16.		Audit Reports	10%	5%	1%	0%	9%	12%
C17.		General Correspondence	17%	29%	38%	28%	27%	22%
C18.		Working Papers	13%	7%	12%	13%	0%	1%
C19.		Others	5%	28%	19%	24%	32%	35%
Which of a CPA's writing activities do you consider least difficult for a CPA?								
C12.		Internal Memorandums	26%	23%	18%	24%	28%	22%
C14.		Engagement Letter	9%	9%	18%	2%	8%	8%
C15.		Audit Opinions	23%	14%	8%	14%	16%	18%
C17.		General Correspondence	13%	19%	18%	15%	19%	23%
C18.		Working Papers	11%	26%	27%	30%	19%	26%
		All Others	16%	10%	11%	15%	10%	3%

Note: The percentages indicate the response of each category of respondents.

### Implications

Our study suggests that both educators and practicing CPAs believe that written communication skills are very important to a CPA in the performance of his/her duties. The CPAs indicated that they did not get sufficient training in writing skills in college. In both educators' and CPAs' view, to be successful as an accountant, a college graduate should take more writing courses than required by his/her college curriculum. Specifically, both educators and CPAs recommended that accounting

students should increase their writing skills by a study of grammar, punctuation and spelling, and by taking more courses that emphasize general business writing.

A second important finding of our study is the difference in perception between educators and CPAs over the type of writing activities CPAs did. Educators did not appear to be fully aware of the types of writing activities performed by a CPA. Even among the CPA



**Table 6**  
**Type of Writing Activities Performed By A CPA**  
**Test Results**

Variable No.	Chi-Square	Probability	Mean Response by Respondent Group				
			Educators	Staff Assistants	Seniors	Managers	Partners
C-12	34.28	.000	0.98	0.72	0.82	0.93	0.84
C-13	53.11	.000	0.87	0.50	0.46	0.66	0.65
C-14	19.92	.208	0.89	0.56	0.74	0.78	0.98
C-15	21.92	.000	0.78	0.72	0.74	0.87	0.89
C-16	11.48	.022	0.82	0.58	0.79	0.78	0.78
C-17	26.99	.000	0.90	1.00	0.98	1.00	1.00
C-18	5.56	.234	Means not different at the 0.05 level				
C-19	14.15	.007	0.26	0.22	0.39	0.16	0.38

ANOVA Results

Variable No.	F-Value	Probability	Respondent Similarity	
			1.	2.
C-12	9.10	.000	1. Educators	2. Staff Assistants, Partners
			3. Seniors, Managers	
C-13	14.68	.000	1. Educators	2. Staff Assistants, Seniors
			3. Managers, Partners	
C-14	5.13	.001	1. Educators	2. Staff Assistants, Seniors
			3. Managers, Partners	
C-15	5.67	.000	1. Educators, Staff Assistants, Seniors	2. Managers and Partners
C-16	2.89	.022	1. Educators, Seniors, Managers and Partners	2. Staff Assistants
C-17	7.06	.000	1. Educators, Seniors, Managers and Partners	2. Staff Assistants
C-18	1.40	.235	No two groups were different	
C-19	3.69	.007	1. Educators, Staff Assistants, Seniors	2. Managers, Partners

sub-groups, managers and partners differed from staff assistants and seniors in their perception of writing tasks. Another significant finding of our study is the difference in response between what educators state as the number of writing related courses accounting majors were required to take while in college. The difference might be due to the recent changes made by several business schools in their curriculum and CPAs might be unaware of these changes.

These findings suggest the following: first, both educators and CPAs feel that accounting graduates are seriously deficient in communication skills; second, both educators and CPAs perceive the need to improve the content of communication training in accounting curriculum. Both groups support including more general business and non-business writing courses which seems to make sense since the majority of a CPAs' writing activity is non-technical in nature. If a college curriculum can provide sound training in grammar, spelling and punctuation, as well as teach students how to communicate in writing fairly well, the graduates can develop their technical training once they are on the job, meaning that both educators and employers share the responsibility for a CPAs' training in communication skills. Because there is a difference in perception regarding the type of writing activities performed by a CPA, educators, accountants, and their employers need to reach a consensus as to the type of training particularly suitable for accountants. By consulting various groups (including those surveyed in this study), business schools can improve both the curriculum content and the writing skills of their graduates.

#### Suggestions for Future Research

Communication skills are so pervasive in the accounting profession. In fact, the success of both the individual accountant and the CPA firm depends on clear and concise communication. Given this, an increased emphasis on research in this area is warranted. We must continue to pinpoint the differences between educators and practitioners. In addition, we need a better understanding of what teaching methods are the most effective in developing communication skills. We must examine the students' complete educational experience from grade school through college to correct the deficiencies that now exists.

*The authors wish to thank Professor Russell T. Gingras for providing us with the data relating to responses of CPAs to his study "Writing and The Certified Public Accountant," published in Journal of Accounting Education, Vol. 5, 1987.*

#### \*\*\*Footnotes\*\*\*

1. The Gingras study mailed the survey instrument to 1502 CPAs registered in the State of Idaho. A total of 654 usable replies were received which was a response rate of 43.5%. Of the respondents, 62 percent were in public practice, 38 percent were employed in business or government, and the remaining 19.5 percent were self employed CPA practitioners. The experience profile of the respondents indicated that only about 6% of the respondents to the survey were staff assistants. Sixty six percent of the respondents had more than five years experience. About 94.2% of the respondents had graduated prior to 1980. Since, the writing requirements of CPAs in business or government may differ, we excluded the responses of CPAs in business and government from our study.

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