

Integrating Communication Into An Accounting Curriculum

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Abstract

The ability to communicate in writing and orally is essential for the entry-level accountant. The Master Plan described in this article has been found to be effective in improving the students' oral and written communication skills. After the communication integration plan had been in place for a number of years, a comparison of responses from pre-integration and post-integration graduates revealed that post-integration respondents were more satisfied with the amount of communication coverage in the accounting curriculum than the pre-integration respondents. In addition, a large majority of both pre- and post-integration respondents believe it would have been advantageous to have had a greater emphasis on oral and written communications and would advise others to take more accounting courses that include oral presentations.

Introduction

Business journals are replete with articles indicting universities for not providing adequate emphasis on communication skills. Most professionals agree that there is a serious deficiency in the communication skills of recently graduated accountants. An entry-level accountant must either possess communication skills or learn them on the job. Learning on the job requires the individual to adapt to a new job and develop communication skills simultaneously. To ease that burden, communication training within the accounting curriculum seems desirable. The problem lies in identifying what can be done to develop such skills of accounting students and to implement appropriate instructional methods.

This article describes the results of an empirical study designed to measure the per-

ceived effectiveness of integrating communication into an accounting program. A mail survey solicited responses from pre-integration and post-integration graduates regarding communication in the accounting curriculum. The results support the communication integration plan as well as provide additional insights regarding communication skills in an accounting program.

In addition, this article discusses constraints to incorporating communication into an accounting curriculum and describes the development of a Master Plan implemented by an AACSB accredited university for developing communication skills in its accounting students. We believe that sharing the experiences and insights of the faculty during the development of the Master Plan may benefit other educators in their efforts to improve the communication skills of accounting students.

Readers with questions or comments are encouraged to contact the authors via e-mail.

Much has been written about the critical need for the accounting curriculum to provide opportunities for written and oral communication experiences. One example of such a position was that included in the position paper titled, "Perspectives on Education: Capabilities for Success in the Accounting Profession." This position paper, written by the chief executive officers of the major accounting firms, states:

...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. (Kullberg et al., 1989, pp. 5, 11).

Gingras (1987, p. 131), in evaluating how CPAs feel about their educational preparation in writing, found that only minimal writing preparation was provided by the accounting curriculum. Sriram and Coppage (1992) found significant differences between educators and CPA practitioners regarding attitudes toward communication in the accounting curriculum.

The Accounting Education Change Commission (AECC) has been instrumental in promoting change in accounting education (American Accounting Association, 1996, pp. 168-195). "The traditional accounting curriculum paid little heed to developing students' communication . . . skills. . . . New Accounting programs should provide many opportunities to write . . ." (Williams, 1993, p. 79).

Empirical Evaluation

The communication integration plan began in the fall semester of 1986. In order to compare pre-integration graduates with post-integration graduates, the population included over one hundred pre-integration graduates [two

semesters of graduates prior to implementing communication - pre-integration group 1 (Fall graduates) and pre-integration group 2 (Spring graduates)] and over one hundred post integration graduates [two semesters of graduates after implementing communication - post-integration group 1 (Fall graduates) and post-integration group 2 (Spring graduates)]. Two hundred and twenty-four graduates were mailed the survey questionnaire. The average response rate for the four groups was 39 percent. The responses were analyzed using the following three steps: (1.) the responses of pre- and post-integration accounting graduates were compared for each question in the survey; (2.) the differences between the response distributions of the various pre- and post-integration subgroups (public accounting, corporate accounting, and others) were tested using a Chi-square goodness-of-fit test; and (3.) a one-way ANOVA with Duncan Multiple Range test was performed to identify the sub-groups that differed in their responses.

The responses of pre-integration accounting graduates were compared to post-integration accounting graduates, after separating the responses into three groups - Public Accounting, Corporate Accounting and Other Employment (Table 1 and Table 3). The similarity between the four respondent groups (pre-integration - Group 1, pre-integration - Group 2, post integration - Group 1, and post-integration - Group 2) was assessed by the Chi-square goodness-of-fit test and ANOVA (Tables 2 and 4).

Results

A comparison of responses from pre- and post-integration graduates for each question is presented in Tables 1 and 3. Question 1 asks if their formal accounting education included sufficient written communication assignments. Based on the responses to question 1, expressed as percentages, a higher number of post-integration graduates believe that their formal accounting education included sufficient written communication assignments. Sixty-seven percent of the post-integration graduates in public

TABLE 1
COMMUNICATION TRAINING IN ACCOUNTING CURRICULUM
-- PERCEPTION OF ACCOUNTING GRADUATES

QUESTION NUMBER (Q)	Public Accounting		Currently Employed in Corporate Accounting		Other	
	Pre-Integration	Post Integration	Pre-Integration	Post Integration	Pre-Integration	Post Integration
Formal accounting education included sufficient assignments in <u>written</u> communication. (Q-1)	45%	67%	54%	80%	45%	48%
Emphasis of written communication skills in non-accounting classes: (Q-2)						
A. Definitely a requirement.	15%	28%	32%	40%	13%	24%
B. Somewhat emphasized.	30%	55%	43%	44%	58%	48%
C. Only slightly emphasized.	40%	17%	21%	16%	26%	24%
D. Not at all emphasized.	15%	0%	4%	0%	3%	4%
Formal accounting education included sufficient assignments in <u>oral</u> communication. (Q-3)	35%	55%	43%	52%	29%	48%
Emphasis of oral communication skills in non-accounting classes: (Q-4)						
A. Definitely a requirement.	25%	25%	21%	40%	26%	19%
B. Somewhat emphasized.	20%	39%	39%	20%	35%	38%
C. Only slightly emphasized.	45%	33%	29%	24%	29%	29%
D. Not at all emphasized.	10%	3%	11%	16%	10%	14%
It would have been an advantage to have had <u>writing</u> skills emphasized more than they were in accounting classes. (Q-5)	90%	75%	82%	52%	84%	81%
It would have been an advantage to have had <u>oral</u> communication skills emphasized more than they were in accounting classes. (Q-6)	95%	78%	89%	76%	87%	95%
It would be best to learn communication skills beyond those provided by the two basic English courses. More training should be provided: (Q-7)						
A. By additional English courses. Or By integration	0%	25%	18%	32%	23%	14%
B. into accounting courses. Or	40%	19%	54%	28%	42%	24%
C. By both English courses and by integration into accounting courses.	60%	56%	29%	40%	35%	62%

accounting as compared to only forty-five percent of pre-integration graduates in public accounting thought their formal education included sufficient communication assignments. Eighty percent of the post-integration graduates currently in corporate accounting as compared to fifty-four percent of the pre-integration graduates believe they received sufficient communication assignments in their accounting education. The graduates working in areas outside public and corporate accounting did not differ as much. Forty-eight percent of post-integration graduates versus forty-five percent of the pre-integration graduates believe they received sufficient written communication assignments.

Table 2 displays the Chi-square and ANOVA results for the questions from Table 1. The results show significant differences in response distributions among the pre-integration graduates and all other groups at the .05 level regarding question 1 in Table 1. The mean responses for pre-integration group 2, and post-integration groups 1 and 2 were .60, .68, and .69, respectively as compared to .37 for the pre-integration group 1. The ANOVA results confirm that the pre-integration group 1 responses are significantly different from pre-integration group 2 graduates and all post-integration graduates. Overall, the results suggest that there was a change in the quantity of written communication assignments in the year prior to the start of implementation. Looking back, there were a number of faculty who were adding written communication assignments prior to the official beginning of the formal integration plan.

The results were less satisfying for question 3 regarding the sufficiency of oral communication assignments. The percentage responses ranged from 29 percent to 55 percent (Table 1) with the post-integration graduates dominating the higher percentages. The Chi-square test and ANOVA (Table 2) showed significant differences between the pre-integration Group 1 graduates and all other groups.

Question 2 addressed the “emphasis of

written communication skills in non-accounting classes.” The responses ranged from “definitely a requirement” to “not at all emphasized,” with little differences among groups. The highest percentage of responses were assigned to “somewhat emphasized.” The Chi-Square and ANOVA results revealed a lack of significant differences among respondent groups. Such results suggest that written communication assignments in non-accounting courses have increased some over the integration period but not significantly.

Question 4 concerned the emphasis of oral communication skills in non-accounting courses. The highest percentages were assigned from “somewhat emphasized” to “only slightly emphasized.” The results of the Chi-square test and ANOVA were similar to those from question 2. There were no significant differences among the respondent groups suggesting a lack of significant change over the integration period.

Significant differences were found in the responses to questions 5 and 6 – (Table 1) “would it have been an advantage to have had writing (oral) skills emphasized more than they were in the accounting courses?” A larger percentage of pre-integration graduates thought they could have benefited from a greater emphasis on written and oral communication. Ninety percent of the pre-integration graduates now in public accounting versus seventy-five percent of post-integration graduates in public accounting desired to have had written communication skills emphasized more. Of the corporate accounting graduates, eighty-two percent of the pre-integration graduates versus fifty-two percent of the post-integration graduates would like to have had a greater emphasis on written communication skills. Eighty-four percent of the pre-integration graduates in “Other” jobs versus eighty-one percent of post-integration graduates similarly employed would have preferred more emphasis on written communication skills in their accounting courses. The Chi-square results for question 5 (see Table 2) disclose significant differences among the four respondent groups and the ANOVA results show significant differ-

TABLE 2
COMMUNICATION TRAINING IN ACCOUNTING CURRICULUM
-- PERCEPTION OF ACCOUNTING GRADUATES - ANOVA RESULTS

QUESTION NO.	CHI-SQUARE	PROB-ABILITY	MEAN RESPONSE BY RESPONDENT GROUP			
			PRE-INTEGRATION		POST-INTEGRATION	
			GROUP 1	GROUP 2	GROUP 1	GROUP 2
Q-1	13.75	0.03	0.37	0.60	0.68	0.69
Q-2	13.10	0.36	Means not different at the 0.05			
Q-3	13.00	0.00	0.24	0.47	0.49	0.48
Q-4	13.18	0.36	Means not different at the 0.05			
Q-5	18.45	0.10	0.59	0.81	0.91	0.86
Q-6	15.99	0.01	0.78	0.80	0.87	0.84
Q-7	11.63	0.07	Means not different at the 0.05			
ANOVA Results						
QUESTION NO.	F-Value	Probability	Respondent Similarity			
Q-1	4.11	.007	1. Pre-integration - Group 1 2. All other groups			
Q-2	1.38	.090	1. No two groups were different.			
Q-3	4.41	.005	1. Pre-integration - Group 1 2. All other groups			
Q-4	0.47	.701	1. No two groups were different.			
Q-5	2.84	.040	1. Pre-integration groups 2. Post-integration groups			
Q-6	2.33	.070	1. Pre-integration - Group 1 2. All other groups			
Q-7	0.02	.980	1. No two groups were different.			

ences between the 2 pre-integration groups and the 2 post-integration groups.

There was not as clear a distinction between groups regarding emphasis on oral communication skills (question 6). In fact, a higher percentage of post-integration graduates (95%) employed outside of public and corporate accounting wanted greater emphasis on oral communications than the pre-integration graduates. The Chi-square test revealed differences between each of the four respondent groups, however the ANOVA showed significant differences between the pre-integration-Group 1 and all other groups.

A major finding was that both pre-integration and post-integration graduates think they could have benefited from even more com-

munication integration in their accounting courses. Such high percentages related to questions 5 and 6 (52% was the lowest with 75% as the next lowest) indicates the need for even more emphasis on written and oral communications. Written and oral communication is pervasive throughout the business world. The results suggest that accounting graduates discover that written and oral communication skills are essential in virtually all accounting related positions. The highest percentages (95%) were from question 6 regarding oral communication.

The high percentage results associated with question 5 is contradicted by the responses to question 9 (Table 3). Sixty-four percent or more of all respondents, both pre-integration and post-integration graduates, would advise others to take about the same number (or fewer) of ac-

counting courses that include written communication assignments. In question 5, the responses indicated that the graduates would have benefited from more writing emphasis in the accounting courses. However, when it comes to oral communication skills, over 65% or more of all respondents to question 11 would advise others to take more accounting courses that include oral presentations. In fact, the Chi-square test and ANOVA presented in Table 4 revealed no significant differences among any of the groups.

Question 7 addressed whether communication skills would be best taught in (1) English courses (2) by integrating communication into accounting courses or (3) by both English courses and integrating communication into accounting courses. From 0% to 32%, for any one group, felt communication skills should be taught using English courses. A large percentage of the pre-integration graduates (forty percent public accountants, fifty-four percent corporate accounting and forty-two percent "other") believe communication skills are best taught by integrating them into accounting courses. The largest percentage of post-integration graduates, fifty-six percent public accounting, forty percent corporate accounting and sixty-two percent other, believe communication skills should be taught by both pure English courses and by integrating communications into accounting courses. The Chi-square test and ANOVA (Table 2) results indicated no significant differences among the four groups.

Questions 8 and 10 (Table 3) surveyed the graduates regarding how many accounting courses included written and oral communication assignments. Post-integration graduates had more courses which included written and oral communication assignments than the pre-integration graduates. The majority of the pre-integration graduates had two or fewer courses that included written communications, while the majority of the post-integration graduates had 5 or more such accounting courses. With regard to oral communications, the majority of the pre-integration graduates had no more than one

course that included oral communications as compared to the majority of the post-integration graduates who had three or more such courses.

The Chi-square and ANOVA tests (Table 4) revealed significant differences between the respondent groups concerning question 8, written communication. There were significant differences in group mean response at the .05 level and the two pre-integration groups as well as the two post-integration groups were found to be independently similar. For question 10, oral communications, there were significant differences in group mean responses at the .05 level and the responses from the pre-integration-Group 1, pre-integration-Group 2 and post-integration groups together were found to be independently different.

Questions 12 and 13 (Table 3) related to the value of the written and oral communication assignments that were used in the accounting courses. The majority of all respondents believe that the written communication assignments that were used in the accounting courses did improve their written communication skills. The highest percentages came from the post-integration graduates, with seventy-eight percent of graduates in public accounting, sixty-eight percent in corporate accounting and seventy-six percent in other positions, affirming that written communication assignments used in the accounting courses did improve written communication skills. This is compared to only fifty-five percent of the pre-integration graduates in public accounting, fifty-four percent of the pre-integration graduates in corporate accounting and fifty-two percent of the pre-integration graduates in other positions.

Similar results, although to a lesser degree, were found regarding question 13 about oral communication assignments. The majority of each post-integration group thought oral communication assignments did improve their oral communication skills. The pre-integration graduates were less convinced the assignments improved their oral communicated skills (fifty

TABLE 3
PERCEIVED COVERAGE AND BENEFITS OF COMMUNICATION
TRAINING RECEIVED IN ACCOUNTING CURRICULUM

Question Number (Q)	PUBLIC ACCOUNTING		CURRENTLY EMPLOYED IN CORPORATE ACCOUNTING		OTHER	
	Pre-Integration	Post-Integration	Pre-Integration	Post-Integration	Pre-Integration	Post-Integration
Number of courses that included <u>written</u> exercises (Q-8)						
A. 0	10%	0%	4%	4%	3%	0%
B. 1	25%	0%	7%	0%	25%	9%
C. 2	25%	4%	43%	4%	22%	0%
D. 3	10%	8%	21%	12%	19%	10%
E. 4	15%	19%	18%	20%	16%	19%
F. 5	0%	8%	0%	12%	7%	19%
G. > 5	15%	61%	7%	48%	6%	43%
When advising others, encourage them to take: (Q-9)						
A. More accounting courses that include written assignments.	15%	36%	14%	0%	6%	0%
B. About the same number as required by the college.	85%	56%	64%	52%	71%	81%
C. Fewer courses that included written assignments.	0%	8%	21%	48%	23%	19%
Number of courses that included <u>oral</u> presentations (Q-10)						
A. 0	40%	0%	32%	4%	55%	5%
B. 1	25%	11%	43%	16%	19%	14%
C. 2	25%	22%	18%	20%	22%	29%
D. 3	5%	28%	7%	36%	4%	33%
E. 4	5%	17%	0%	4%	0%	10%
F. 5	5%	14%	0%	4%	0%	5%
G. > 5	0%	8%	0%	16%	0%	4%
When advising others, encourage them to take: (Q-11)						
A. More accounting courses that include oral assignments.	65%	67%	86%	72%	74%	81%
B. About the same number as required by the college.	20%	31%	14%	28%	13%	14%
C. Fewer courses that included oral assignments.	15%	2%	0%	0%	13%	5%
Written communication assignments provided in the accounting courses improved written communication skills (Q-12)	55%	78%	54%	68%	52%	76%
Oral communication assignments provided in the accounting courses improved oral communication skills (Q-13)	50%	72%	36%	52%	42%	66%
The feedback received from the writing consultant/faculty was useful in improving written communication skills. (Q-14)	45%	51%	32%	40%	35%	47%

TABLE 4
COVERAGE AND PERCEIVED BENEFITS OF COMMUNICATION TRAINING
PROVIDED IN ACCOUNTING CURRICULUM -- ANOVA RESULTS

QUESTION NO.	CHI-SQUARE	PROB-ABILITY	MEAN RESPONSE BY RESPONDENT GROUP			
			PRE-INTEGRATION		POST-INTEGRATION	
			GROUP 1	GROUP 2	GROUP 1	GROUP 2
Q-8	79.17	0.00	2.49	3.00	4.58	5.25
Q-9	5.88	0.44	Means not different at the 0.05 level			
Q-10	114.34	0.00	0.63	1.23	2.60	3.63
Q-11	22.28	0.10	Means not different at the 0.05 level			
Q-12	13.95	0.12	0.49	0.57	0.72	0.87
Q-13	28.25	0.00	0.14	0.49	0.73	0.75
Q-14	7.72	0.56	Means not different at the 0.05 level			
ANOVA Results						
QUESTION NO.	F-Value	Probability	Respondent Similarity			
Q-8	29.78	.000	1. Pre-integration groups 2. Post-integration groups			
Q-9	1.49	.218	1. No two groups were different.			
Q-10	46.98	.000	1. Pre-integration - Group 1 2. Pre-integration - Group 2 3. Post-integration groups			
Q-11	1.77	.154	1. No two groups were different.			
Q-12	3.99	.008	1. Pre-integration groups 2. Post-integration groups			
Q-13	3.38	.020	1. Pre-integration - Group 1 2. Pre-integration - Group 2 3. Post-integration groups			
Q-14	1.56	.210	1. No two groups were different			

percent of the public accountants, thirty-six percent of the corporate accountants, and forty-two percent of the other.)

Regarding question 12, written communication, the Chi-square and ANOVA results revealed significant differences between the pre-integration and post-integration graduates. The mean responses from post-integration graduates were significantly higher than those from pre-integration graduates. In addition, the ANOVA results indicate significant differences between the pre-integration graduates and the post-integration graduates. The mean responses from question 13, oral communications, were significantly different among all groups. The ANOVA results indicated response differences among the

pre-integration Group 1, pre-integration Group 2, and the post integration graduates.

The responses to question 14, concerning the feedback received from the writing consultant/faculty, were similar across all groups. The responses ranged from 32% to 51% regarding how useful the writing consultant/faculty member was in improving written communication skills. The Chi-square test and ANOVA results revealed no significant differences between groups.

Constraints in Teaching Communication Skills

Although communication training can be provided by universities and employers, in-

cluding communication training within an accounting curriculum is constrained by several factors. Effectively teaching communication skills is limited by the extent and intensity of the communication training provided to students prior to entering the accounting program. It is essential that the students entering an accounting program possess the basic communication skills necessary to perform the workload expected of them. However, many students entering the accounting program may not have taken any communication courses beyond introductory English and may find coping with the rigor of accounting courses to be an immense task in itself.

Another constraint is the limited time that can be devoted to communication in non-communication courses. The primary objective of accounting courses is to enhance the students' knowledge of accounting. Since this objective takes most of the course time, very little time is available for developing communication skills.

A third constraint is faculty support. Although many faculty members may be proficient in oral and written communication skills, they must be willing to devote the necessary time to provide meaningful feedback to their students.

Also, not all faculty have the skills to effectively teach communication. While most faculty have the ability to write and speak effectively, teaching communication skills requires adequate understanding of grammar, syntax, and style.

Developing the Master Plan to Integrate Communication

Prior to implementing the Master Plan, communication training was formally included in very few courses. The Master Plan requires the inclusion of some form of communication in every accounting course. The type of assignments ranged from a short memo to an oral presentation.

The following factors were considered most important in the development of the plan: (1.) The exercises assigned in accounting classes

should improve students' communications skills and develop the kind of skills they will need in the business world; (2.) More written and oral communication should be required of students and their work should be critically evaluated. The students should be expected to make modification suggested by the critical evaluation; (3.) The communication assignments should reinforce and test students' knowledge of the accounting subject matter; and (4.) As students progress from lower level courses to higher level courses, they should improve both their written and oral communication skills.

As a first step, a preliminary review of the literature on communication in both general and business areas were examined along with the syllabi for each accounting course. Senior partners of public accounting firms in Louisville were also consulted to ascertain their needs and the level of communication skills they expect of a new graduate in accounting.

Accounting faculty who were currently integrating communication skills in their courses were consulted to learn the type and intensity of the exercises or projects assigned. Also, faculty assessment of the average student's abilities in oral and written communication was obtained. Based on these discussions, preliminary goals for providing communication skills in each accounting course were established.

Utilizing a Communication Consultant

While most faculty were committed to implementing the plan, a few were uncomfortable with their ability to provide the students with the right type of assignments and prompt feedback. Some faculty expressed their lack of adequate expertise in teaching communication and in providing the right kind of training. A few faculty also expressed concern over availability of sufficient time in their large classes to guide, grade and give feedback on communication assignments. These constraints were alleviated when the College of Business hired a technical communication consultant.

The communication consultant is available to give suggestions to both students and faculty on effective communication and to constructively evaluate written material upon request. The communication consultant gives individual attention to students by providing expert guidance upon request. In addition, faculty can receive assistance in evaluating student communication assignments.

plan is presented. This Exhibit illustrates the major components of the plan--the communication requirements. Many communication assignments, were related to computer exercises.

As Exhibit 1 indicates, the communication assignments become more complex as the students progress through the accounting program. In Principles of Accounting the students are required to write a simple paper detailing their career plans after viewing a visual presentation that discusses various career choices available to accounting students. In their final se-

The Master Plan

In Exhibit 1, a condensed version of the

**EXHIBIT 1
COMMUNICATION ASSIGNMENTS**

COURSE	COMMUNICATING RESULTS
Principles of Accounting	<ul style="list-style-type: none"> ◆ Submit a written paper on computer practice set. ◆ Submit a paper detailing their career plans for the next 5 years.
Intermediate Accounting I	<ul style="list-style-type: none"> ◆ Write a letter to a creditor describing the accounting cycle and explain how accurate the financial statements are.
Intermediate Accounting II	<ul style="list-style-type: none"> ◆ Written report explaining spreadsheet applications. ◆ Report requires students to take position on issues and support position taken (Leases and Bonds).
Introduction to Taxation	<ul style="list-style-type: none"> ◆ Each exercise culminates with a typewritten report explaining tax planning alternatives, and provides rationale for conclusion.
Management/Cost Accounting	<ul style="list-style-type: none"> ◆ Students write letter to the president explaining the variables and products that have an impact on breakeven point. ◆ Written business plans including alternative scenarios. ◆ Written business letter to president of a company regarding capital budgeting.
Auditing Theory & Practice	<ul style="list-style-type: none"> ◆ Written report detailing audit plan. ◆ Short paper describing various sampling techniques. ◆ Strategies available in statistical sampling.
Accounting Theory	<ul style="list-style-type: none"> ◆ Prepare a written report discussing financial accounting, including footnote disclosures. Oral discussion of disclosures.
Advanced Managerial Cost Accounting	<ul style="list-style-type: none"> ◆ Letter written to senior management detailing nature of Monte Carlo Simulation and risks associated with a business situation. ◆ Formal in-class presentation of business situation that the student modeled.
Accounting for Not-for-Profit	<ul style="list-style-type: none"> ◆ Encumbrance project and a written manual documenting the system. ◆ Preparation of footnotes.
Advanced Tax	<ul style="list-style-type: none"> ◆ LEXIS project - a formal report prepared for a client. ◆ Analysis of alternative plans of liquidation and a report to a tax client.
Advanced Auditing	<ul style="list-style-type: none"> ◆ Letter to management stating students' views concerning each of the suggested adjusting items. ◆ Written report focusing on complex statistical sampling case.
Accounting Information Systems	<ul style="list-style-type: none"> ◆ Written exercise describing an operating manual and documenting the system and instructions for using the system. ◆ Written exercise discussing control features included in the system. ◆ Memo discussing financial analysis and implications for management that hopes to expand operations.

mester (Accounting Information Systems), students write a paper and discuss the controls incorporated in an accounting system designed by themselves.

Most of the exercises reinforce the accounting material covered in each course. For instance, the Management/Cost Accounting course requires the students to write a letter to the president of a made-up company describing the variables that have an impact on the break-even point. This project is expected to reinforce the understanding of breakeven analysis and the ability to communicate ideas clearly.

In the upper level courses the faculty are encouraged to incorporate oral communications wherever possible. For example, Advanced Accounting requires a report explaining the differences between using the purchase and pooling of interest methods to account for a hypothetical consolidation. The professor teaching the course has students present their results to the class as a group project.

Summary and Conclusions

Accounting professionals and academicians are concerned about the serious deficiency in the communication skills of accounting graduates. The American Institute of Certified Public Accountants (AICPA) expects its members to have adequate communication skills. Many in business criticize the universities for not providing adequate communication training to its graduates. The ability to communicate in writing and orally is essential for the entry-level accountant. The Master Plan described in this article has been found to be effective in improving the students' oral and written communication skills.

Projects in every accounting course require students to present information either in oral or written form in a clear and understandable manner. The written reports vary from a simple one-page letter explaining the amortization of a bond premium, to a user's manual

documenting an accounting system.


After the communication integration plan had been in place for a number of years, a comparison of responses from pre-integration and post-integration graduates revealed that post-integration respondents were more satisfied with the amount of communication coverage in the accounting curriculum than the pre-integration respondents. In addition, a large majority of both pre- and post-integration respondents believe it would have been advantageous to have had a greater emphasis on oral and written communications and would advise others to take more accounting courses that include oral presentations.

While most respondents believe the written and oral communication assignments in the accounting courses improved their written and oral communication skills, the post-integration graduates' responses were significantly more positive and the written communication assignments were found to be more effective than the oral communication assignments. Regarding the ideal way to learn communication skills, the respondents favored integrating communications into accounting courses and by a combination of English courses and integration. Clearly, we have a long way to go before we have satisfied the need for more written and oral communications instruction.

Implications for Future Research

The research reported herein provides evidence that there is value associated with the integration of communications in the accounting curriculum. Future research should be directed toward determining the most effective means of integrating communications in the accounting curriculum.

Such research might explore the most effective mix between written communications and oral communications. Also, the research might explore the accounting courses in which communications might be more effectively inte-

grated with the accounting topics. Other research might focus on the extent to which the accounting instructor is prepared to properly integrate communications into his or her accounting course. 

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