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Developing Accounting Students' Listening Skills: Barriers, Opportunities and an Integrated Stakeholder Approach

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Developing Accounting Students’ Listening Skills: Barriers, Opportunities and an Integrated Stakeholder Approach

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ABSTRACT Accountants and employers of accounting graduates consider listening to be among the most important communication skills that graduates possess. However, accounting education practices that develop students’ listening skills are uncommon. Further, in the case of listening development, the current approach of prescribing that educators do more to rectify students’ skill deficiencies overlooks barriers that prevent greater incorporation of listening instruction in the accounting curriculum. An alternative integrated stakeholder approach to develop students’ listening skills is proposed. Informed by a broad range of education literature, the approach identifies cross-disciplinary listening development best practice and barriers to the widespread implementation of such practices in the typical accounting programme, before determining and assigning interrelated listening development roles to key stakeholders who will benefit from improved student listening. While student listening development is feasible under the proposed approach, shared contributions by accounting students, the profession and educators are needed to achieve enhanced skills outcomes.

KEY WORDS: Listening skills, accounting education, lifelong learning, graduate attributes

Introduction

Listening, well we don’t have too much of it . . . The only listening they do is when I talk to them and they write down whatever they can. (Tutor interviewed by Chand, 2007, p. 8)

Listening is an indispensable attribute in accounting practice and a highly sought-after skill among the employers of accounting graduates (see, for example, Hassall et al., 2003; Tan, Fowler and Hawkes, 2004; Gray, 2010; Gray and Murray, 2011; Stone and Lightbody,
An estimated two-thirds of accountants’ communication with clients and colleagues consists of speaking and listening (Gouws and Terblanche, 1998). Due to the increasing importance of team and group work in many organisations, listening in business is a basic competency (Cooper, 1997). The significance of listening skills in practice is recognised by the professional accounting bodies who list the ability to ‘listen effectively’ as a core generic skill that is expected of accountants (The ICAA and CPA Australia, 2011, p. 11). Nonetheless, of the communication skills of writing, speaking, reading, and listening, listening is often neglected in both the formal development of curricula in accounting education and scholarly research, which informs pedagogical practice (Hartley, 2007; Lynch, 2011). Its characterisation as a so-called ‘soft’ skill by some educators and scholars tends to belie its standing among business professionals as a ‘highly desirable workplace skill’ (Flynn, Valikoski and Grau, 2008, p. 141). The parsimonious treatment of listening by educators and the designers of accounting curricula also stands in marked contrast to the recurring recommendation that accountants should be expert communicators who possess a range of communication attributes, including the ability to listen to and understand the needs of clients and colleagues (Hirsch, Anderson and Gabriel, 1994; Albrecht and Sack, 2000; Hancock et al., 2009). As a result, it is not surprising that studies show that graduates are considered, by both themselves and their employers, to lack adequate listening skills (Tan, Fowler and Hawkes, 2004; de Lange, Jackling and Gut, 2006; Gray and Murray, 2011). This deficiency is not new; there have long been calls for a greater emphasis on communication skills, including listening in accounting programmes (Andrews and Sigband, 1984; Mathews, Jackson and Brown, 1990; Albrecht and Sack, 2000; Henderson, 2001; Jackling and de Lange, 2009). The ongoing and substantial coverage of the issue, however, indicates that there has been no major progress in closing the ‘gap’ between what the profession expects and what universities are delivering. While it is a relatively simple task to call for more attention to be given to improving students’ listening and other communication skills, it is somewhat more challenging to determine how this might be accomplished.

Pedagogical developments in accounting tend to emphasise the role of the academic as educator and prescribe what educators ought to do in order to better teach students communication skills, including listening (Willcoxson, Wynder and Laing, 2010; Doran et al., 2011; Jones, 2011; Keneley and Jackling, 2011). Relying predominantly on accounting educators to improve this aspect of students’ skills base may, however, be ill-advised in light of research that identifies a number of factors in the contemporary university environment preventing the greater incorporation of listening instruction in accounting subjects (Bui and Porter, 2010; Lynch, 2011; Parker, 2011). This paper proposes an alternative approach, which acknowledges the impact of these inhibiting factors and focuses on feasible opportunities to develop accounting students’ listening skills during their university studies. The proposed integrated stakeholder approach is based on a review of the relevant accounting education literature and pertinent research conducted in other disciplines. It is contended that other stakeholders, in addition to educators, have a significant interest and accompanying role in developing students’ listening skills. The approach identifies realistic roles for each stakeholder – educators, students, the professional accounting bodies and employers of accounting graduates – and outlines interrelationships in the stakeholders’ roles which may result in tangible contributions to students’ listening. The proposed roles of educators and students are informed by cross-disciplinary pedagogical listening initiatives and the substantial literature on the accounting profession’s communication skills requirements. Finally, by sharing responsibility for the development of students’ listening skills between educators, the student community and the profession, the proposed approach responds to calls to reassess the prevailing reliance on educators to enhance
accounting students’ generic attributes (de Lange, Jackling and Gut, 2006; Gray and Murray, 2011).

The next section summarises the current approach to developing accounting students’ listening. An overview of the proposed integrated stakeholder approach to students’ listening development follows. Subsequent sections provide a detailed discussion of the proposed approach. The penultimate section discusses the approach’s implications for the stakeholders. Concluding comments, including suggestions for further research, are presented in the final section.

The Current Approach to Accounting Students’ Listening Development

Accounting curricula prioritises the development of students’ written communication proficiency (Sin, Jones and Petocz, 2007; Evans and Rigby, 2008; Graham, Hampton and Willett, 2009; Craig and McKinney, 2010). Oral communication instruction tends to concentrate on students’ oral presentation and speaking skills (Grace and Gilsdorf, 2004; Kerby and Romine, 2009; Miller and Stone, 2009). Listening is generally treated as a secondary and passive activity and is given comparatively less attention (Vandergrift, 2004; Beall et al., 2008). Nonetheless, recent studies indicate that listening is being indirectly incorporated, albeit infrequently, in accounting subject design. While these practices are rare, they provide useful insights into the current approach to attempt to develop students’ listening skills. The practices are summarised in Table 1.

The practices are characterised by high levels of educator involvement in developing, organising and executing the listening development opportunities that are made available to small groups of accounting students. The students’ role varies considerably, from

<table>
<thead>
<tr>
<th>Table 1. Listening development practices in accounting education.</th>
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<tr>
<td>Canadian accounting students believed that their listening skills were improved by a mixed teaching approach, comprising student role plays, presentations and cooperative learning tasks (Fortin and Legault, 2010).</td>
</tr>
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<td>Instructor intervention to ensure that small groups comprised students of varying academic achievement may have generated increased discussion and enhanced students’ listening skills in a cooperative learning exercise in a final year UK accounting subject (Ballantine and Larres, 2009).</td>
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<tr>
<td>Australian accounting students who participated in a study tour believed that observing the communication skills of executives at the organisations the students visited reinforced the importance of listening to assist solve ‘real world’ problems (Webb, de Lange and O’Connell, 2009).</td>
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<td>Cooperative learning in small groups of four in an Australian second-year accounting subject contributed to the development of students’ interaction, discussion and accompanying listening skills (Farrell and Farrell, 2008).</td>
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<tr>
<td>Third-year Australian accounting students who mentored second-year students in small computer laboratory sessions reported that closely listening to students’ questions improved their listening skills (Jackling and McDowall, 2008).</td>
</tr>
<tr>
<td>Final-year UK accounting students who undertook a business simulation in small groups in an elective subject perceived that their ability to listen to and evaluate the opinions of other group members was enhanced (Marriott, 2004).</td>
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Cooperative learning emphasises social interaction between students who are placed in small groups to undertake tasks (Ballantine and Larres, 2009). Educator intervention and direction influences group structure, with the objective of achieving the ‘five basic elements’ of cooperative learning (Ballantine and Larres, 2009, p. 390): interdependence between group members, individual accountability, face-to-face interaction, developing interpersonal and small group skills and member responsibility for monitoring group performance.
merely being present in class and, hopefully, participating in a group, to significant engagement as mentors and participants of study tours. The latter practices are normally restricted to high-achieving students (Jackling and McDowall, 2008; Webb, de Lange and O’Connell, 2009). In each case, the practices do not only aim to develop listening skills. Typically, listening development is incidental to educators’ attempts to improve a range of generic attributes, including students’ ability to express their opinion and evaluate the views of others (Ballantine and Larres, 2009; Fortin and Legault, 2010). In Marriott’s (2004, p. 66) study, listening development is an unexpected and ‘unplanned benefit’. No examples of structured listening practices being incorporated in the large student classes which typify the majority of accounting programmes were found in a review of the relevant literature. Apart from the one example of students observing executives in the Webb, de Lange and O’Connell (2009) study, no consideration is given to the potential roles of other interested stakeholders, such as employers or the professional accounting bodies. Thus, the overall impression given by the literature on listening skills in accounting education is that little is done and the responsibility to rectify the skills deficiency lies primarily with educators.

More generally, studies of generic skills development question whether other stakeholders should adopt a greater role in the process. The major role assigned to accounting educators has captured the attention of employers, who contend that the responsibility for communication skills development ought to be shared by employing firms, educators and students (Gray and Murray, 2011). Leading scholars in the field of accounting education also recommend reassessing the emphasis on educators’ role in developing students’ generic skills. de Lange, Jackling and Gut (2006) argue that the professional accounting bodies’ contribution to skills development may need to expand, due to the congested accounting curriculum and increasing demands on educators. Fogarty (2010, p. 410) prompts parties with an interest in students’ ‘critical’ communication skills to be realistic and mindful of the considerable impact of life and professional experience acquired after students’ university education is completed on the development of this aspect of their skills set. There is thus a need to consider the roles that stakeholders other than educators could undertake in developing accounting students’ listening skills.

**An Integrated Stakeholder Approach to Accounting Students’ Listening Development**

In contrast to prevailing pedagogical practice and research on improving students’ communication and other generic attributes, the proposed integrated stakeholder approach does not consider that accounting educators are primarily responsible for the development of students’ listening. The approach proposes that other stakeholders who have a substantial interest in accounting students’ listening undertake interrelated roles that may develop this desirable skill. Figure 1 provides a visual summary of the proposed approach.

Figure 1 shows how best practice listening initiatives from other disciplines may inform attempts to develop accounting students’ listening skills. The liberal arts and English as an Additional Language (EAL) disciplines have a traditional focus on communication skills development and provide useful examples. The need to consult cross-disciplinary initiatives is emphasised by the scarcity of reported attempts to develop accounting students’ listening. A number of factors which are considerable barriers to educators’ attempts to develop accounting students’ listening exist in the contemporary university environment (Bui and Porter, 2010; Lynch, 2011; Parker, 2011). These barriers inhibit what educators can accomplish and prevent the widespread adoption of listening initiatives in the current accounting curriculum, including best practice initiatives from the liberal arts and EAL.
disciplines. Nevertheless, the proposed integrated stakeholder approach demonstrates that there are opportunities for all stakeholders to make realistic and interrelated contributions to students’ listening skills. The focus on developing listening during students’ time at university is represented by the accounting graduate at the centre of the overlapping circles in Figure 1. Finally, by recognising the impact of lifelong learning on listening development, the integrated stakeholder approach emphasises that listening is a complex activity, incrementally developed by a range of life and work experiences (Vandergrift, 2004; Fogarty, 2010). The following sections discuss the proposed approach in detail, commencing with a discussion of the best practice listening initiatives from other disciplines.

Cross-disciplinary Best Practice Listening Initiatives

A consideration of listening initiatives from the liberal arts and EAL disciplines is justified thus. Communication skills have long been a focus of liberal arts and language education. Many commentators argue for the need to liberalise the education of future accountants and identify the liberal arts as the core of a ‘preferred approach’ (Fogarty, 2010, p. 403). EAL educators’ emphasis on listening is a consequence of the scholarly contention...
that improved listening skills significantly benefit the academic and non-academic endeavours of students whose primary language is not English (Vandergrift, 2004; Graham, 2011; Lynch, 2011). The emphasis on listening in the liberal arts and language disciplines has generated initiatives which may be tailored to develop accounting students’ listening. Two such examples of best practice, a liberal arts listening education model and bidirectional listening development in EAL education, are outlined below.

A Liberal Arts Approach to Developing Students’ Listening

A simple, yet comprehensive, approach to listening development is incorporated in the curriculum at Alverno College through its Integrative Listening Model. Alverno College is ‘a small, private, liberal arts women’s college’ in the United States (Thompson et al., 2004, p. 227). The Alverno listening model consists of four sequential stages:

- listening preparation;
- applying the listening process;
- assessment of listening performance; and
- establishing new goals to further develop listening skills.

Listening preparation includes students determining the objectives they wish to accomplish during listening activities. Examples of objectives include listening with the intention to comprehend and evaluating the merit of a speaker’s message. Educators who use the Alverno listening model expect that students will comprehensively prepare for classes and have a basic understanding of the subject matter to be discussed. This is essential to ensure that students possess sufficient knowledge to ‘attend to the shared messages and teaching examples of instructors and their peers’ (Thompson et al., 2004, p. 227).

Applying the listening process in the second stage requires students to implement five components of listening: receiving, comprehending, interpreting and evaluating the verbal and non-verbal aspects of a speaker’s message, before finally responding to the speaker. Students are advised to be conscious of the impact of ‘listening filters’, which Thompson et al. (2004, p. 232) describe as ‘internal and external factors that influence all aspects of the listening situation’. Such filters include listener tiredness or preoccupation with other matters that divert their focus away from the speaker’s message. The Alverno model offers a number of ‘coping strategies’ to minimise the impact of listening filters (Thompson et al., 2004, p. 233). For instance, students are encouraged to take brief notes to demonstrate that they are listening to and comprehending the speaker’s message and to maintain eye contact with the speaker to improve their focus and concentration during class discussions. In the third stage, students’ listening performance is assessed in three ways: instructor assessment, self-assessment and assessment by student peers. In the final stage, students utilise the feedback received in assessment to reflect on their performance and re-evaluate their goals as a listener. For example, students are required to identify strategies that they will employ to accentuate their strengths and rectify their weaknesses as a listener. Proponents of the Alverno model argue that the self-assessment and goal setting stages result in students being actively involved in developing their listening skills (Thompson et al., 2004).

The Alverno model’s self-assessment and goal setting stages are supported by research that finds that students’ oral communication skills are enhanced by self-assessment practices (Gabriel and Hirsch, 1992; Mitchell and Bakewell, 1995). By satisfactorily undertaking self-assessment, students’ understanding of the basic tenets of effective communication, including listening, is likely to improve (Mitchell and Bakewell, 1995;
Morgan, 1997). Self-assessment also contributes to the development of students’ self-regulated learning. Cassidy (2011, p. 996) extols self-regulated learning as a ‘highly relevant and valuable concept’ and a higher education ‘priority’. Self-regulated learners value the acquisition of knowledge, are motivated to learn and recognise that learning is generally self-determinative and not dependent on the efforts of others (Cassidy, 2011). Self-assessment is a key process of self-regulated learning and provides students with an important ‘feedback loop’ to monitor the effectiveness of their learning strategies (Cassidy, 2011, p. 992). Feedback is also a basis for the goal setting and planning phase of students’ self-regulated learning (Zimmerman, 2002; Cassidy, 2011). This is a significant phase, because students who set goals are more likely to achieve their learning objectives, acquire higher levels of motivation and the belief that they can successfully carry out learning tasks (Zimmerman, 2002; Graham, 2011).

In addition to encouraging students to engage with their listening development, the Alverno model emphasises the development of students’ active listening skills (Thompson et al., 2004). Active listening is a construct that receives considerable attention in the relevant literature (Pearce, Johnson and Barker, 1995; Morgan, 1997; Brown and Barker, 2001; Agrawal and Schmidt, 2003). It involves the listener giving the speaker their full attention and maintaining eye contact with the speaker to signify high levels of engagement and intent to grasp the meaning of what is being communicated (Brown and Barker, 2001). Active listening is an important skill to implement during the small group discussions and face-to-face communications that are commonplace in business (Agrawal and Schmidt, 2003).

While educators who use the Alverno model anticipate that students’ listening skills will improve as they are continually exposed to the model’s stages, there is recognition that developing students’ listening is challenging. Thompson et al. (2004) acknowledge that student speakers are in the process of developing their oral presentation skills. They often lack confidence and are disorganised. As a result, it may be difficult for the listener to maintain focus and comprehend the speaker’s message. Significantly, educators who utilise the Alverno model do not consider that this excuses students from attempting to exercise effective listening. In fact, they contend that it provides students with valuable exposure to the listening activities that occur in demanding settings which ‘mirror real life listening’ (Thompson et al., 2004, p. 237).

EAL Listening Developments: Bidirectional Listening and Non-Academic Interactions

Students’ listening is the subject of considerable discussion in EAL research, where there is substantial support for developing students’ bidirectional or two-way listening (Vandergrift, 2004; Morell, 2007; Graham, 2011; Lynch, 2011). This mode of listening involves two or more participants taking turns, exchanging the roles of speaker and listener in a listening interaction (Morley, 2001). Bidirectional listening, through participating in conversations, is the most common form of listening (Graham, 2011; Lynch, 2011). It is also the form of listening that places the greatest cognitive demands on students. They need to interpret rapidly the speaker’s verbal and non-verbal messages, clarify ambiguous messages, evaluate their understanding, respond as a speaker and repeat the process (Vandergrift, 2004; Lynch, 2011). Bidirectional listening may be developed in both small group discussions and student team project meetings, where students interact in conversations (Vandergrift, 2004; Lynch, 2011). Lynch (2011, p. 79) argues that these ‘communicative events’ represent a shift away from the traditional view of academic listening as one-way listening, epitomised by students taking notes in large lectures in which
academics speak and students (hopefully) listen. By contrast, bidirectional listening interactions expose students to a broad and rich range of listening events.

Students’ bidirectional listening may be extended and further developed by interactions outside the classroom. Lynch (2011, p. 87) observes that EAL students who engage in ‘non-academic interactions’ are more likely to enhance their English language listening skills than students who restrict their use of English to their studies. Valuable non-academic interactions include students having conversations and listening in English during part-time work, in informal social settings and club and sporting activities (Lynch, 2011). By exposing students to what Vandergrift (2004, p. 3) terms ‘real-life listening’, non-academic interactions extend students’ bidirectional listening to settings beyond an academic context (Morell, 2007). Advocates of non-academic interactions and listening opportunities also contend that the practice is likely to be useful to students in their endeavours outside the classroom once their university education is completed (Vandergrift, 2004).

To summarise, the Alverno Integrative Listening Model and EAL’s emphasis on bidirectional listening are examples of cross-disciplinary listening initiatives that may inform accounting educators’ attempts to develop students’ listening. The Alverno model’s four stage structure provides listening development roles for both educators and students. The EAL non-academic interactions extend students’ role to practising listening in real world settings. This is arguably significant, as the initiatives, when considered as a whole, require students to participate in the development of their listening in both academic and non-academic contexts.

Barriers to Developing Accounting Students’ Listening Skills

The Alverno and EAL initiatives demonstrate how listening skills can be successfully developed in a university setting. However, research on accounting students’ communication attributes has determined that it is important to recognise factors which are potential barriers to developing this aspect of students’ skill set in the accounting curriculum (Arquero et al., 2007; Ameen, Jackson and Malgwi, 2010). While the existence and significance of these factors is acknowledged in the proposed integrated stakeholder approach (see Figure 1), it is contended that they should not be used as justification to disregard accounting students’ listening development. Instead, under the proposed approach, it is argued that the barriers indicate that other stakeholders, in addition to educators, need to make a greater contribution to students’ listening skills development.

Limited Educator/Student Contact and the Large Class Challenge

Accounting subjects typically comprise as few as three hours of contact time a week, of which one or two hours is absorbed by large group lectures. Educators who specialise in improving students’ listening identify time limitations, particularly a lack of time to interact with students in small group face-to-face classes, as a major barrier to developing students’ listening skills (Vandergrift, 2004; Chand, 2007; Lynch, 2011). Contact time in accounting subjects is unlikely to increase while universities operate in an increasingly competitive education market, characterised by providers that offer students distance learning with no requirement to attend classes and heightened student expectations for options that reduce time spent on their studies, including time at campus (Borden and Evenbeck, 2007; Finney and Finney, 2010; Parker, 2011).

Accounting educators’ reliance on large group lectures is also unlikely to lessen as universities attempt to replace diminishing government funding by accepting substantial
increases in enrolments (Parker, 2011). Bui and Porter (2010) and Cuseo (2007) argue that by increasing educators’ dependence on the lecture method of instruction, large classes constrain educators from developing students’ competencies. Largely monologue lectures contribute to ‘passive spectating’ by students who are prone to disengage from the learning process (Cuseo, 2007, p. 6). Student engagement is conducive to effective listening in class (Lynch, 2011). Nor do monologue lectures facilitate the interaction and discussion between educators and students, which is a significant factor in developing students’ listening skills in the liberal arts and EAL initiatives outlined above (Vandergrift, 2004; Lynch, 2011).

The Crowded Accounting Curriculum

In addition to addressing conventional technical accounting content, accounting programmes are expected to teach a broad range of generic skills and provide students with the basis for ethical behaviour, leadership and intercultural sensitivity in their professional lives (Albrecht and Sack, 2000; Jackling and de Lange, 2009; Wessels and Steenkamp, 2009). An accompanying emphasis on the development of what Jones (2010, p. 14) describes as the ‘higher order…interwined’, generic attributes of critical thinking, analysis, problem solving and communication has resulted in a ‘crowded’ curriculum (de Lange, Jackling and Gut, 2006, p. 382). As contact time in accounting subjects has not increased in parallel with these rising demands, efforts to develop students’ communication and other generic skills must compete with technical accounting content for limited time and space (Jones, 2010). Technical content is considered by many accounting educators to be the essence of accounting programmes. Listening and other generic skills are perceived to be soft skills, which dilute programmes’ technical rigour and warrant limited attention (Barrie, 2004; Jones, 2010). Educators’ primarily technical emphasis has been the subject of debate. In response to the ‘skill-shift’ in the accounting profession (Jones and Lancaster, 2001, p. 276) and the rapid recognition of the need for listening and other generic skills, commentators have called on university educators to offer broad based programmes that improve students’ generic attributes (Henderson, 2001; Jackling and de Lange, 2009). The study of technical content would be postponed and a substantial amount of this content would be transferred to the professional accounting bodies’ further education programmes that graduates undertake to achieve professional membership (Henderson, 2001; de Lange, Jackling and Gut, 2006). Time and space to develop undergraduate students’ sought after generic, including communication, skills would then result (de Lange, Jackling and Gut, 2006). While there is merit in such proposals, they represent a significant shift from current practice and are unlikely to offer a timely solution to meet the demand for accounting graduates with enhanced listening skills.

Increasing Educator Workloads

Increasing student numbers, shrinking teaching staff-to-student ratios and the devolution of compliance and reporting tasks to academics has resulted in a ‘generally dramatic increase in workload levels’ (Parker, 2011, p. 444; Fredman and Doughney, 2012). In accounting, as with other disciplines, educators are also expected to participate in and produce research. Indeed, ‘it is the research quantum which is the highly influential constant for tenure, promotion’ and other aspects of academics’ advancement (de Lange, 2005, p. 133). Vandergrift (2004), a foremost scholar in the field of academic listening, contends that listening is a difficult skill for students to learn and recommends substantial educator involvement in the listening development process. Confronted by rising
workloads and with their focus on research output, accounting academics may be reluctant
to devote time to design and implement the innovative teaching practices necessary to
develop students’ listening skills.

**Students’ Perceptions of the Relevance of Oral Communication Skills in Practice**

Reluctance to devote time to developing students’ listening skills may not be confined to
the academic ranks. Researchers have consistently uncovered a widely-held view among
students that oral communication skills are unimportant in accounting practice (Gardner
*et al.*, 2005; Arquero *et al.*, 2007; Meixner *et al.*, 2009; Ameen, Jackson and Malgwi,
2010; Gray and Murray, 2011). This finding is strikingly evident in Ameen, Jackson
and Malgwi’s (2010) study of accounting students at four institutions in the United
States during 1998 and 2006. The students nominated the level of oral communication pro-
ficiency they believed was required in 24 occupations. Accounting was ranked 19th by stu-
dents surveyed in 1998. By 2006, accounting’s ranking had fallen to 22nd. The profession
and its representative bodies state repeatedly that they require practitioners who are adept
oral communicators and effective listeners (Wessels and Steenkamp, 2009; Gray and
Murray, 2011). This gap between the perceptions of students and the needs of practice
may severely hamper attempts to engage students in the development of listening and
other oral communication skills.

**Assessing Listening**

Accounting programmes increasingly seek to assess the skills they claim to teach in order to
provide evidence of student learning outcomes for accreditation bodies such as The Associ-
ation to Advance Collegiate Schools of Business (AACSB). The move towards assessment
that evidences learning outcomes is part of an international trend towards an ‘outcomes-
oriented’ focus among accounting higher education providers (Freeman and Hancock,
2011, p. 267). Listening is the least explicit of the communication skills (Vandergrift,
2004). The manifestations of good or poor, sophisticated or underdeveloped listening
skills are often difficult to discern, unlike the product of a student’s written activity or
oral presentation (Rowley-Jolivet, 2002). Thus, student listening is difficult to assess. As
Juchau and Galvin (1984, p. 29) observe, ‘writing a report is more obviously assessable
work than listening empathically to a fellow student’. Challenges associated with assessing
an intangible activity such as listening are documented as a reason why it is frequently over-
looked by educators (Juchau and Galvin, 1984; Zaid and Abraham, 1994; Morgan, 1997).

In summary, the barriers identified in this section indicate that the current structures of
mass education, the demands on educators and the attitudes of students mean that
improved listening outcomes will not be achieved by simply recommending that educators
do more or that they adopt best practices from other disciplines in a wholesale manner. The
barriers necessitate an alternative approach. As shown in Figure 1, under the proposed
integrated stakeholder approach, there are opportunities for all stakeholders to undertake
interrelated and realistic roles that jointly contribute to developing students’ listening. It is
to an examination of these opportunities and each stakeholder’s role that the discussion
now turns.

**Opportunities to Develop Accounting Students’ Listening Skills: Educators’ Role**

University educators’ proposed role is the first to be considered. The section commences
by outlining the benefits of educators informing and reinforcing the importance of
listening in accounting practice to students. Aspects of the best practice listening initiatives from the liberal arts and EAL literature that may be realistically implemented by accounting educators are then discussed. Consistent with applying disciplinary context to students’ listening development, these initiatives present further opportunities for educators to inform and reinforce listening’s importance in practice to students. In turn, this provides educators with a contextual basis to develop students’ listening skills and facilitates students recognising listening’s relevance to their skills portfolio.

Informing and Reinforcing the Importance of Listening

The practice of educators both informing students and reinforcing the importance of listening in accounting practice is an important aspect of developing students’ listening skills. The professional accounting bodies encourage educators to reinforce frequently ‘the message’ to students that listening and other generic skills are highly valued by the profession and employers (The ICAA and CPA Australia, 2011, p. 12). The practice contributes to developing accounting students’ listening in two ways. First, student motivation to develop their listening is likely to increase when they recognise its value in the professional workplace (Howieson, 2003; D’Aloisio, 2006; de Lange, Jackling and Gut, 2006). Second, the practice assists in altering the above-mentioned perception among accounting students that accountants are ‘solitary number crunching’ individuals who do not require oral communication skills, including listening (Wessels and Steenkamp, 2009, p. 123). The academic and professional literature provide numerous examples that accounting educators may use in class discussions to emphasise the importance of listening. For instance, Flynn, Valikoski and Grau (2008) show that listening is an indispensable attribute within the manager and team leader ranks and essential to effective managerial communication with staff. This finding is likely to be of interest to students who aspire to be managers and partners.

Significantly, the large class size barrier to developing accounting students’ listening skills should not hinder educators’ attempts to inform and reinforce the importance of listening. The practice may be employed in both large group lectures and small class discussions. Further, the practice does not increase educators’ workload, as it does not require the design of innovative teaching methodologies to enhance listening. Educators can also enlist the assistance of employers of accounting graduates to inform and reinforce the significance of listening to students. Presentations and guest lectures by employers are examples of interrelated contributions under the proposed integrated stakeholder approach that emphasise to students the importance of listening in practice and its status as a desirable graduate attribute (Tempone et al., 2012).

Extracting Cross-Disciplinary Best Practice Listening Initiatives

The Alverno Integrative Listening Model. The four-stage Alverno model offers accounting educators a potential foundation framework for the development of students’ listening skills. While the Alverno model is presented as an exemplar of listening skills development, it is not suggested that the model can be effortlessly transplanted into accounting programmes. Alverno College is a private institution with a small student community and high staff-to-student ratios that do not reflect the large student numbers and resourcing issues confronting many publicly-funded universities that offer accounting programmes (Parker, 2011; Alverno College, 2012). Moreover, the educational focus of the liberal arts on its students’ personal development is a marked contrast to the emphasis in accounting education on the acquisition of skills required to commence professional practice.
As an alternative, Fogarty (2010, p. 412) proposes ‘extracting’ elements from the liberal arts that contribute to meeting the needs of the accounting profession and in which accounting education is deficient. He identifies the development of students’ communication skills as one such liberal arts ideal that may be extracted to improve the accounting curriculum.

In order to provide communication skills education, many accounting programmes include a stand-alone generic communications subject. Given the already crowded accounting curriculum, these subjects are a logistically practical and pedagogically defensible venue to introduce accounting students to the first two stages of the Alverno model – listening preparation and applying the listening process – and to provide students with an overview of how to undertake self-assessment and goal setting, the model’s third and final stages. It is accounting educators’ role to build on this introduction by facilitating listening, self-assessment and goal setting opportunities for students in accounting subjects and by providing disciplinary ‘guidance and scaffolding’ to students’ listening development (Jones, 2010, p. 13). This proposed role for accounting educators is supported by research that establishes that communication and other generic skills are best developed within a discipline’s unique context (see, for example, Misko, 1995; Lucas et al., 2004; Carr, Chua and Perera, 2006; Jones, 2010). Studies conclude that attempts to develop accounting students’ communication skills are most successful when they are informed by the accounting discipline’s knowledge base, its particular discourse and the requirements of the employers of accounting graduates (Carr, Chua and Perera, 2006; de Lange, Jackling and Gut, 2006; Jackling and de Lange, 2009). Accounting educators are best placed to apply this important disciplinary context to the Alverno model during accounting subjects.

To demonstrate accounting educators’ role, the model’s strategies to minimise the impact of listening filters are symptomatic of attentive listening, a frequently used listening skill in accounting practice (Stone and Lightbody, 2012). Attentive listening is described by Morgan (1997) as the ability to interpret verbal and non-verbal information from another individual. By encouraging the use of the strategies in accounting subject class discussions, educators can develop students’ attentive listening skills. The model’s strategies also present educators with additional opportunities to inform and reinforce the importance of listening in accounting practice and convince students of listening’s relevance as a valuable skill. Note-taking by accountants during client meetings is common and indicative of practitioners attentively listening to comprehend the verbal information conveyed by their clients. Educators can draw parallels between this professional skill and opportunities to practise note-taking during accounting subjects. Likewise, educators can remind students of the importance of paying attention to a speaker’s non-verbal messages in addition to their spoken verbal messages in class discussions. Studies of accountants’ listening skills show that successful accountants adroitly interpret the non-verbal information that clients’ facial expressions convey (Stone and Lightbody, 2012). Non-verbal information transmits listeners’ level of interest in a discussion and their intent to grasp the meaning of what is being communicated (Agrawal and Schmidt, 2003). Accountants interviewed by Stone and Lightbody (2012) claim to be adept at monitoring their clients’ facial expressions for signs of confusion or disinterest and make appropriate adjustments to their communication approach to facilitate clients’ understanding and interest.

Another aspect of the Alverno model that is applicable in the accounting classroom is its acknowledgement that student speakers are in the process of developing their oral presentation skills. This places demands on student listeners’ ability to maintain focus and understand the speaker’s message (Thompson et al., 2004). Stone and Lightbody’s (2012) study of accountants’ listening skills found that practitioners communicate with a spectrum of clients, a number of whom are disinterested in accounting information and hesitant to
ask questions and engage their accountant in discussion. This poses challenges for practitioners who still need to identify their clients’ needs in order to service them appropriately. Accounting educators may use such findings and the Alverno model’s recognition that listening may occur in challenging circumstances to reinforce to students that effective listening is expected in practice ‘in spite of the speaker’ (Thompson et al., 2004, p. 237).

**Listening assessment alternatives.** Accounting educators typically focus on educator-initiated assessment as evidence of learning (McGowan and Lightbody, 2008). However, the challenge in objectively assessing listening is an acknowledged barrier to wider integration of listening in the accounting curriculum. The Alverno model’s self-assessment and goal-setting stages provide educators with useful assessment alternatives. The small number of accounting educators who have made tentative attempts to develop students’ listening skills encourage students to undertake self-assessment through learning logs (Ballantine and Larres, 2009) and reflective journals (Webb, de Lange and O’Connell, 2009). Once again, accounting educators are well placed to apply disciplinary context to the benefits students may obtain from self-assessment. As discussed, self-assessment facilitates, and is a process of, self-regulated learning (Cassidy, 2011; Zimmerman, 2002). Self-regulated learning has received attention in the education literature because of its capacity to engender students with skills to acquire the knowledge needed for ongoing employment and the discipline required for lifelong learning (Cassidy, 2011). Professional accounting bodies and employers of graduates expect that students will acquire the ability to be self-regulated learners in order to adapt to a rapidly changing business environment (The ICAA and CPA Australia, 2011). Educators can emphasise to students that employers regard self-regulated learning skills as a distinguishing factor when they choose between graduate applicants with similar grades (Hancock et al., 2009).

**The significance of non-academic interactions.** EAL bidirectional listening places great emphasis on the need to practise listening skills in diverse contexts and, particularly, in places other than the classroom. It is argued that non-academic interactions, where students practise listening away from the ‘safe laboratory’ of the classroom, have the potential to be of considerable benefit in attempts to develop accounting students’ listening skills (Morell, 2007, p. 234). Accounting educators may need to make explicit the link between non-academic interactions and students’ skills portfolio for students to realise their value. To emphasise the significance of this link, educators could draw upon the views of graduates’ employers. For example, employers interviewed by Jackling and de Lange (2009, p. 378) indicate their ‘strong support’ for graduates engaging in activities outside university that assist in developing their communication attributes. KPMG, a major global employer of accounting graduates, nominates good listening skills and the ability to ‘relate well to people who have a diverse range of skills, styles and approaches’ as desirable graduate attributes (KPMG, 2012). Student involvement in clubs, team sports, not-for-profit committees, debating, volunteering and work experience are examples of non-academic interactions that develop these attributes. Universities may support accounting educators by publicising paid and voluntary employment and club activities to students.

**Accounting Students’ Role**

A premise of extant pedagogic models is that educators and students are ‘co-producers’ of learning outcomes (Finney and Finney, 2010, p. 278). The accounting education literature
tends to concentrate on the role of educators rather than proposing contributions that students may make to their learning. The importance of students contributing to their learning is highlighted by the reality that accounting programmes are unable to deliver all aspects of the skills development required for success in professional practice (Henderson, 2001; Jackling and de Lange, 2009). Employers acknowledge this and often indicate in their recruitment material that they are seeking graduates who identify and take advantage of a spectrum of opportunities to learn and ‘seek out and act on feedback in relation to results at work or university’ (KPMG, 2012). As co-producers, students need to participate actively in the learning process, which aims to develop ‘habits of mind that will help them learn ... and succeed in their chosen fields’ (Hassel and Lourey, 2005, p. 3). Accounting students have a substantial role in the development of their listening and other habits of mind that facilitate learning and are sought after in practice. This section considers students’ role in developing their listening skills under the proposed integrated stakeholder approach, both within and outside the classroom.

Reasserting Student Preparation to Develop Listening

Educators who use the Alverno model have expressed the clear expectation that students will prepare for classes and, therefore, be equipped to listen and contribute to class discussion (Thompson et al., 2004). This expectation may be at odds with the experience of many educators who have long expressed concern that an increasing number of students do not adequately prepare for classes (Hassel and Lourey, 2005; Borden and Evenbeck, 2007). A reassertion of students’ responsibility to prepare for classes is arguably overdue. As Hassel and Lourey (2005, p. 3) observe, the utility of classroom discussion ‘radically degenerates’ when students are unprepared. There are two consequences of inadequate student preparation that impair the development of students’ listening skills. First, it is likely to result in less contributory discussion by fewer students. This deprives students of the opportunity to listen to a range of speaking styles and opinions. Students’ ability to attentively listen is enhanced in classroom exercises where increased discussion ‘arising from new and diverse perspectives’ occurs (Ballantine and Larres, 2009, p. 397). Second, unprepared students are unlikely to understand the subject matter being discussed. This impedes their ability to be ‘intellectually present’ and participate in fulfilling discussion, both as a speaker and listener (Thompson et al., 2004, p. 228). The importance of student preparation is accentuated by limited educator/student contact in accounting subjects, a barrier to listening development that necessitates educators and students maximising limited small group discussion opportunities to develop listening.

Exploiting Non-Academic Interactions

While educators have a role in informing and reinforcing the benefits of these broader life experiences to students, it is each student’s responsibility to exploit the opportunities that interactions outside of the classroom present. Research indicates that students who engage positively with extracurricular opportunities gain greater learning outcomes than their more reluctant peers (Kuh, 1995). An example of this is studies of supervised work experience, a non-academic interaction that is common in accounting programmes. Advocates of work experience contend that it assists in developing students’ communication skills by introducing students to an environment that provides a practical dimension to classroom based learning (Kuh, 1995; Beck and Halim, 2008; Jackling and de Lange, 2009; Paisey and Paisey, 2010). According to Gracia’s (2010) analysis of UK accounting students’ work experience, these benefits are considerable. This is dependent, however, on
the nature of students’ engagement with their work experience. Students who recognise the importance of communication skills in accounting practice, and who attempt to develop these skills, describe their work experience as a ‘dynamic, context-specific experience with which they actively engaged’ (Gracia, 2010, p. 61). By contrast, students who approach their work experience with the expectation that it will enhance their rudimentary technical, rather than communication, skills tend to be ‘passive recipients of knowledge’, who are considerably less engaged in the workplace learning process (Gracia, 2010, p. 61). Gracia (2010) concludes that this cohort of students struggles to assimilate with the work environment, displays a resistance to workplace practices that challenge their basic technical knowledge and do not capitalise on opportunities to develop communication skills.

**Students’ Perceptions of Oral Communication Skills in Practice: The Need for Research**

Research cited previously in the discussion of barriers identifies a widely-held perception among accounting students that listening and other oral communication skills are unimportant in the professional workplace (Arquero et al., 2007; Meixner et al., 2009; Ameen, Jackson and Malgwi 2010; Gray and Murray, 2011). This barrier to developing accounting students’ listening skills conflicts with the profession’s view that accountants need to be proficient oral communicators and effective listeners (Gray and Murray, 2011). Students’ perceptions may be formed by stereotypes that influence their opinion of the attributes required to be an accountant (Ameen, Jackson and Malgwi, 2010). Hunt, Falgiani and Intrieri’s (2004) study of accounting majors’ perceptions of accountants finds that an anti-social stereotype exists, which is created by unflattering film and television portrayals. The stereotype infers that accounting is a haven for the uncommunicative and reclusive (Albrecht and Sack, 2000; Hunt, Falgiani and Intrieri, 2004). Ameen, Jackson and Malgwi’s (2010, p. 42) assertion that ‘when little is known about an occupation, stereotypes are all that remain for formulating [students’] opinion’ warrants comment. Students need to carry out informed research on their career choices. It is arguably alarming that students are either drawn to or rejecting careers in accounting based on fictional portrayals in television and film. Students should be encouraged to discuss the profession and what it entails with practitioners and by researching accounting firms’ and the professional bodies’ websites. Where students are attracted to accounting due to the mistaken belief that it requires minimal oral communication, including listening, there exists ‘a mismatch … and potential for future frustration’ (Arquero et al., 2007, p. 317). This frustration has materialised in some graduates’ high levels of resistance to their employers’ attempts to develop their deficient oral communication skills (Gray and Murray, 2011). Work experience students interviewed by Gracia (2010, p. 59) who perceive that ‘accountancy is really about being good with numbers and understanding the rules so I don’t focus so much on the people around me’ reported feelings of frustration, isolation and alienation about their work experience in an accounting firm and found it ‘difficult to fit in’.

**The Profession’s Role**

This section discusses the role of the third stakeholder in the proposed integrated stakeholder approach to developing accounting students’ listening, the accounting profession, comprising the professional accounting bodies and employers of accounting graduates. The professional bodies have a role to play in altering students’ perceptions that oral communication, including listening, skills are unimportant in practice and that students can
attain sufficient skills to be successful in practice merely by having enrolled in a university programme. It is also contended that the professional bodies hold unrealistic expectations about educators’ capacity to produce graduates who are effective listeners. An alternative approach is presented, which considers the impact of lifelong learning on the development of students’ listening skills. The section concludes by considering employers’ role in providing work experience that facilitates students’ listening development.

**Altering Students’ Perceptions**

Previous research recommends that more work is needed by the profession to rectify students’ perception that accounting is a career that requires minimal oral communication (Hunt, Falgiani and Intrieri, 2004; Ameen, Jackson and Malgwi, 2010). Albrecht and Sack (2000, p. 29) caution that a lack of reliable information and considerable misinformation about what accountants do ‘is serious because students’ perceptions of accounting are not compatible with the creative, rewarding, people-oriented careers that many students envision for themselves’. Providing accurate information also minimises the potential for student disillusionment and frustration after graduation (Albrecht and Sack, 2000). Ameen, Jackson and Malgwi (2010) argue that it is the professional bodies’ role to develop marketing strategies that emphasise the importance of listening and other oral communication skills in practice. In this regard, the Institute of Chartered Accountants in Australia’s ‘Number One in Numbers’ marketing campaign (The ICAA, 2012) is a puzzling strategy, which may not contribute to shifting the image of accountants needing to deal only with numerical data.

The profession’s role in altering students’ perceptions about listening and other oral communication skills extends to engaging with students and their sources of career advice. As many students formulate their career plans and associated programme of study during high school, researchers advise the profession to engage with high school students, their parents and teachers, who influence students’ decision-making (Hardin, O’Bryan and Quirin, 2000; Hunt, Falgiani and Intrieri, 2004). Studies show that high school teachers have a generally low opinion of accounting, viewing it as a career requiring little interaction with others and limited communication skills that offers students uninteresting and unsatisfying work (Hardin, O’Bryan and Quirin, 2000; Wells and Fieger, 2006). Wells and Fieger (2006) suggest that some teachers may in fact be guiding students who possess excellent communication skills away from accounting careers. Researchers recommend that the professional bodies address these negative perceptions by devoting resources to promoting career paths in accounting and the skills sought by the profession to high school students and their parents and teachers (Wells and Fieger, 2006; Ameen, Jackson and Malgwi, 2010). Hunt, Falgiani and Intrieri (2004) advocate a stronger presence by the profession at career events, where students and teachers form important impressions by meeting industry representatives. Students who have personal contact with accountants hold more favourable impressions of accounting as a career than students who base their impressions on the stereotypes that accounting is ‘tedious numbers-related work’ (Albrecht and Sack, 2000, p. 28; Hunt, Falgiani and Intrieri, 2004). This reinforces Hardin, O’Bryan and Quirin’s (2000, p. 217) contention that the profession needs to ‘personally deliver the message’ to high school students and their parents and teachers that accounting offers stimulating people-oriented careers that require, among other attributes, strong oral communication and listening skills.

It is argued that the professional bodies and employers should also disseminate this important message to university accounting students during guest lectures and
presentations and as a feature of the campaigns that seek to recruit new members and graduate employees. This would augment and add valuable endorsement to accounting educators’ attempts to inform and reinforce the importance of listening. To further demonstrate the interrelated roles of the stakeholders in the proposed integrated stakeholder approach, the above-mentioned examples from the literature, which educators use to reinforce the importance of listening, may be utilised by the professional bodies and employers in the information disseminated to students.

Professional Bodies’ Unrealistic Listening Expectations

Professional accounting body accreditation is critical for accounting programmes. Programmes with the imprimatur of accreditation demonstrate that their curriculum addresses the technical and generic skill base that the professional bodies regard as necessary ‘to ensure the suitability of graduates’ (The ICAA and CPA Australia, 2011, p. iii). As a result, the professional bodies significantly influence accounting education. Wessels and Steenkamp’s (2009) transnational study of the skill requirements of seven national bodies identifies a common interest in accounting students’ communication skills. For example, the Australian professional bodies are adamant that communication skills, including listening, are ‘essential’ and that they should be ‘effectively developed throughout the full range of [university programme] courses’ (The ICAA and CPA Australia, 2011, p. 3, emphasis added).

Whether the professional bodies’ expectations are realistic is the subject of considerable debate. Irrespective of educators’ best efforts, research ‘casts doubt on the assumption that these [communication] skills can be effectively developed within classrooms’ (Little, 2003; Cranmer, 2006, p. 172). Educators are unable to replicate the professional workplace’s ongoing training, mentoring and daily exposure to disciplinary discourse. This dimension of the accounting workplace creates the optimal setting to develop listening and other communication skills (Courtis and Zaid, 2002; Cranmer, 2006; Jackling and de Lange, 2009; Jones, 2010). According to Henderson (2001, p. 399), expectations that educators will significantly develop students’ communication skills is based on the ‘heroic’ and mistaken assumption that students have acquired sufficient preparatory communication skills at school. In the absence of this formative skills development, many accounting students’ communication skills require substantial remedial attention. It is arguably unreasonable to expect university educators to first remedy this skills deficit and then effectively develop communication skills, while ensuring that students have satisfactorily completed the technical accounting content that the professional bodies prescribe, all within the confines of a typically three-year undergraduate programme.

The core education value of lifelong learning presents the professional bodies with a basis to set realistic expectations regarding the development of students’ listening and other communication skills. Lifelong learning has been embraced by the professional bodies and many accounting higher education providers (Jackling and de Lange, 2009). Invoking its role in listening skills development does not require the adoption of unfamiliar learning concepts. The notion of lifelong learning contributing to accounting students’ listening development is supported by studies that determine that communication skills are developed by a range of factors, including age, experience and maturity (Lucas et al., 2004; Gray and Murray, 2011). Undergraduate accounting students interviewed by Lucas et al. (2004, p. 66) believe that such skills are acquired and developed as ‘a part of growing up’. Consequently, it is the experience of many students that their communication skills development is unfulfilled during their university studies (Lucas et al., 2004).
Fogarty (2010) eloquently summarises the impact of lifelong learning on students’ and practitioners’ skills. Accountants aspire to be professionals. Professionalism combines generic skills and the specific culture and knowledge base of the accounting profession and ‘can only be mastered over a lifetime and through the guidance of more experienced members of the guild’ (Fogarty, 2010, p. 411). Barrie’s (2004) study of an Australian university’s graduate attributes illustrates the favourable outcome of setting expectations with regard to lifelong learning. The University of Sydney subjected its graduate attributes, including communication, to a research based review. An outcome of this process is that the University now offers the employment market graduates who ‘will recognise and value communication as a tool for negotiating and creating new understanding, interacting with others, and furthering their own learning’ (Barrie, 2004, p. 270). The graduate attribute incorporates lifelong learning. Conspicuously, there is no suggestion of graduates entering the workplace with effectively developed listening and communication skills. Finally, by declaring that communication skills are to be recognised and valued, the statement sends a strong motivating signal to students.

By setting realistic expectations, it is contended that the professional bodies can make a significant contribution to students’ listening development. The trickledown effect of the professional bodies’ expectations is considerable. To demonstrate, Barrie (2004) is critical of the wording of universities’ graduate attributes, which need to satisfy the professional accrediting bodies’ expectations. According to Barrie (2004, p. 261), the claim made in graduate attributes that graduates will possess a range of well developed generic skills is ‘rhetoric’ that is not generally supported by successful outcomes and research findings. Realistic expectations would better guide and motivate educators who are confronted by a crowded curriculum and other barriers that inhibit wider incorporation of listening development in subject design (Jackling and de Lange, 2009). They would also better reflect the expectations of the professional bodies’ member practitioners who employ graduates. Employers have stated that they do not expect that graduates will possess well developed listening and other oral communication skills (Gray, 2010) and acknowledge that such skills need further development through workplace training and continuing education (Cranmer, 2006; de Lange, Jackling and Gut, 2006).

**Work Experience: Employers’ Role in Facilitating Listening Development**

As discussed, students’ role in developing their listening skills includes recognising the value of listening and using work experience and other non-academic interactions as an opportunity to develop this skill (Gracia, 2010). Employers have an interrelated role in providing work experience that facilitates the development of students’ listening and other oral communication skills. UK accounting students interviewed by Gracia (2009) perceive that communication skills were undervalued within the workplaces where their work experience occurred. This finding may be contrasted with Paisey and Paisey’s (2010) study of Scottish accounting students and Beck and Halim’s (2008) study of Singaporean students, who generally describe their work experience as a rewarding and engaging experience that developed their oral communication skills. Nonetheless, cases of students experiencing isolation, not meeting or seeing their supervisor and being required to spend an inordinate amount of time filing and photocopying warrant employers’ attention (Gracia, 2009; 2010). Reports of student anxiety and uncertainty about what work experience will entail also merit attention (Gracia, 2010). Thus, in addition to providing meaningful work experience, the employers’ role may extend to presenting to students and describing what the experience will involve and the skills that work experience can develop.
Implications for Stakeholders

Based on the preceding discussion, the proposed integrated stakeholder approach has a number of implications for each stakeholder, both individually and as joint contributors to students’ listening development. To aid discussion of the approach’s implications, the stakeholders’ various roles are summarised in Table 2. This summary also provides the reader who is considering utilising the proposed approach with a useful tool by way of a concise point of reference.

Table 2 demonstrates a key feature of the proposed approach: that many of the stakeholders’ roles are interrelated. To illustrate, the roles summarised in Table 2 about extracting EAL best practice involve the stakeholders undertaking interrelated roles to maximise the opportunities that work experience and other non-academic interactions offer to develop students’ listening. Where a stakeholder does not engage in the proposed approach and execute their role, the potential to develop students’ listening diminishes.

Turning to implications for educators, despite the crowded accounting curriculum, educators cannot delegate students’ listening development to colleagues from other disciplines. This would disconnect students’ listening development from the disciplinary context of accounting’s knowledge base and the needs of graduates’ employers. Table 2 indicates that educators are assigned the largest number of roles in the proposed approach. However, it is contended that the roles are realistic and achievable. Furthermore, they are developed with regard to the barriers that impede wider incorporation of listening development in the accounting curriculum.

The implications for students under the proposed approach are considerable. In a higher education sector that is increasingly adopting the hallmarks of commercialisation, including higher student fees, students are more likely to envision that they are clients (Parker, 2011). Students who hold this view are also likely to expect that educators will provide the student-client with a comprehensive service. The authors do not subscribe to this view. As shown in Table 2, the proposed approach assigns a number of explicit roles to students, both within and outside the accounting classroom. It is argued that for tangible listening development to occur during students’ relatively short time at university, students need to engage with and participate in academic and non-academic listening development opportunities.

The accounting profession’s interrelated role of augmenting educators’ attempts to inform and reinforce the significance of listening is important. It adds the professional endorsement that listening is a valuable skill in practice. Potentially favourable outcomes include greater student engagement in listening development and a breaking down of the widely-held student perception that listening and other oral communication skills are unimportant in accounting careers. The profession needs to deliver this message in its communications and interactions with students, including the interactions proposed in the integrated stakeholder approach.

By bringing together the stakeholders, the proposed approach provides opportunities to devise assessment that evidences listening learning outcomes. Challenges to assessing listening are a barrier to listening instruction in the curriculum. Educators could consult and work with the professional bodies and their member practitioners to design listening role plays that mirror listening scenarios in the professional workplace. For instance, role plays where students act as practitioners and clients could occur in classes. Educators and practitioners would jointly assess the role plays and provide students with both academic and practical feedback on their listening performances.

Finally, it is recommended that each stakeholder should adopt realistic expectations. The highly-developed listening skills exhibited by experienced accountants are produced
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<th><strong>Accounting educators</strong></th>
<th><strong>Accounting students</strong></th>
<th><strong>The profession</strong></th>
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<tr>
<td>Apply disciplinary context to listening development with regard to accounting’s specific skills, discourse and the requirements of accounting employers</td>
<td>Engage with educators’ attempts to apply disciplinary context to listening development</td>
<td>Use lifelong learning as a basis for realistic expectations for students’ listening development to motivate and guide educators and reflect employers’ expectations</td>
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<td>Inform students and reinforce the importance of listening in accounting practice during large classes and small class discussions</td>
<td>Conduct research to ascertain the importance of listening and other oral communication skills in practice. Critically assess stereotypes of accounting careers</td>
<td>Augment and add professional endorsement to educators’ attempts to reinforce the importance of listening in accounting practice in interactions with students</td>
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<td>Alter students’ perception that listening and other oral communication skills are unimportant in practice</td>
<td></td>
<td>Develop marketing strategies that reinforce the importance of oral communication, including listening, in practice. Engage with students to emphasise the communication aspects of accounting careers</td>
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<td>Use lifelong learning as a basis for realistic expectations for students’ listening development to motivate and guide educators and reflect employers’ expectations</td>
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<td></td>
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<tr>
<td>Utilise examples from literature to reinforce the importance of listening in practice</td>
<td>Utilise examples from literature to reinforce the importance of listening in practice in interactions with students</td>
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<tr>
<td>Engage with the four stages of the Alverno model in stand-alone communication subjects and accounting subjects. Practice using the model’s listening filters</td>
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<tr>
<td>Undertake critical self-assessment and listening goal-setting to develop listening and self-regulated learning skills</td>
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<tr>
<td>Reinforce in interactions with students that self-regulated learning is a desirable graduate skill</td>
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<tr>
<td>Enlist employers of accounting graduates to present to students to reinforce the importance of listening in practice and its desirable graduate skill status</td>
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<tr>
<td>Present to students and conduct guest lectures to reinforce the importance of listening in practice and its status as a sought-after graduate skill</td>
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<td>Extract liberal arts best practice: four stages of the Alverno model, with at least the first two stages taught in stand-alone communication subjects Accounting educators utilise the model’s third and final stages in accounting classes. Emphasise that self-assessment and goal-setting facilitate self-regulated learning skills</td>
<td>Engage with the four stages of the Alverno model in stand-alone communication subjects and accounting subjects. Practice using the model’s listening filters</td>
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<tr>
<td>Undertake critical self-assessment and listening goal-setting to develop listening and self-regulated learning skills</td>
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<tr>
<td>Extract EAL best practice: make explicit the link between students’ non-academic interactions and listening development</td>
<td>Undertake non-academic interactions, including work experience. Exploit non-academic opportunities to develop listening skills</td>
<td>Provide meaningful work experience that may develop students’ listening skills. Present to students about what work experience involves and the skills that it may develop</td>
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</table>
by substantial professional practice, workplace training and ongoing communication with
clients and colleagues (Gray and Murray, 2011; Stone and Lightbody, 2012). Their devel-
oped listening exemplifies the lifelong learning that providers of accounting programmes
and the professional accounting bodies espouse and which is recognised in this proposed
approach to developing accounting students’ listening skills (see Figure 1).

### Concluding Comments, Limitations and Suggestions for Further Research

Today’s accountant is expected to be a dexterous communicator and effective listener. Lis-
tening is part of the portfolio of generic skills that are highly regarded by the employers of
accounting graduates. Hence, students’ listening development is receiving increasing
attention. Accounting education practices that contribute to developing students’ listening
skills are, however, uncommon. Simply recommending that educators do more to instil lis-
tening skills into students overlooks barriers to the greater incorporation of listening
instruction in the accounting curriculum. Alternative approaches to develop students’ lis-
tening warrant exploration. Based on a review of the relevant accounting education litera-
ture and related research conducted in other disciplines, this paper has proposed an
integrated stakeholder approach to developing accounting students’ listening skills. The
proposed approach articulates and recognises the barriers to greater coverage of listening
in accounting subjects and identifies resultant opportunities for educators and other stake-
holders to make a feasible contribution to students’ listening development. This is a sig-
nificant departure from the prevailing reliance on educators to meet the demand for
graduates who possess a range of generic attributes, despite the existence of barriers
that inhibit what educators can realistically accomplish. A critical feature of the integrated
stakeholder approach lies in the assignment of interrelated listening development roles to
the stakeholders who stand to benefit from improved student listening skills. Accounting
students and the profession join educators in undertaking realistic and interrelated roles
that contribute to students’ listening development.

There are limitations to this paper. However, these limitations provide a basis for future
research, which indicates that listening development in the accounting curriculum is fertile
ground for further scholarly enquiry. The development of the listening skills of accounting
students who undertake distance learning and external study was not considered. This
student cohort does not attend classes and is unable to participate in the classroom activi-
ties and discussions that facilitate listening development. Further research could investi-
gate educator and student use of virtual face-to-face communication technologies, such
as Skype, as a method to develop the listening skills of external and distance learners.

The liberal arts and EAL listening initiatives that are identified as best practice listening
initiatives demonstrate the potential to extract and apply listening developments from
other disciplines in accounting education. Future studies could identify additional cross-
disciplinary initiatives that may be applied by accounting educators to develop their

### Table 2. Continued

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<tr>
<th>Accounting educators</th>
<th>Accounting students</th>
<th>The profession</th>
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<tr>
<td>Reinforce the expectation that students prepare for class discussions to facilitate listening development</td>
<td>Prepare for class discussions to enable contributions by a range of speakers and increased listening opportunities</td>
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students’ listening skills. The debate among accounting educators about the emphasis on developing students’ ‘hard’ technical skills over their ‘soft’ generic skills, including listening, presents interesting further research opportunities. Researchers may productively investigate practices which facilitate simultaneous development of both skills bases. Finally, space limitations have not permitted the exploration of developing the listening of the substantial number of students who undertake accounting programmes in languages other than English. Accounting Education: an international journal’s global readership is encouraged to join the authors in proposing pedagogical practices which may develop the listening of students across the rich spectrum of languages which comprise the international accounting community.

Acknowledgements

The authors wish to acknowledge the guidance of the anonymous reviewers and participants at the 2012 AFAANZ conference in Melbourne, Australia, which greatly improved this paper.

Notes

1Listening skills encompass the ability to interpret both the verbal information and the non-verbal information which a speaker conveys by way of their facial and physical expressions during face-to-face communication (Agrawal and Schmidt, 2003; Brown and Barker, 2001).

2The term ‘subject’ refers to the courses, units or modules which comprise a degree programme.

3Further consideration of this ‘realignment of accounting education between universities and professional bodies’ (Jackling and de Lange, 2009, p. 381) lies beyond the scope of this paper’s focus.

4The bodies are the Institute of Chartered Accountants in Australia (ICAA), CPA Australia, the Canadian Institute of Chartered Accountants (CICA), the Institute of Chartered Accountants in England and Wales (ICAEW), the American Institute of Certified Public Accountants (AICPA), the New Zealand Institute of Chartered Accountants (NZICA) and the South African Institute of Chartered Accountants (SAICA).

References


