

Work Placements Work! Why? An Investigation Of Why Communication Skills Improve During Work Placements.

Martin Roberts* , John Joyce** and Trevor Hassall***

The aim of this paper is to investigate why students who have undertaken a work placement as part of their accounting degree programme are identified as having improved levels of communications skills. This paper will explore the opinions of professional accounting bodies such as the American Accounting Association's (AAA) Committee on Future Structure, Content and Scope of Accounting Education, (Bedford Committee 1986), employers (CIMA Centre of Excellence 2009) and research results (Albrecht and Sack 2000), that have all advocated that greater emphasis should be placed on the development of communication skills throughout accounting education. In response to this acknowledged skills deficit an increasing number of accounting programs have included communication skills as educational objectives or learning outcomes within their syllabi, and have integrated activities into the curriculum in order to develop these skills. However the impact of undertaking a placement on skills development has not been widely reported. The research methodology for this study was an initial questionnaire which was then followed up by a 'critical incident technique' interview and thereby adopting the approach of the work of Flanagan (1954). The results record the views of students taking a placement year as part of their accountancy degree at Sheffield Hallam University. These interviews focused on incidents that the students thought had led to improvements in their communication skills. The findings show that the critical incidents that inspired students to improve both their oral and written communication skills were typified as pressure (either from themselves or pressure from the organizations they were working for), expectation (again from the organization, either explicit or implicit) and the need to be "professional".

Keywords: accounting education, communication skills, work placement, critical incident,

1.0 Introduction

There has been much pressure from within the accounting profession, and from external sources, to widen the scope of the accounting curriculum. A common demand is for the curriculum to include 'communication skills', as a specific skill in its own right and because of its central role in the development of other desirable skills. Attention is currently being given to graduate employability and the role of universities in preparing students for the work place (Ryan 1996 and Dearing 1997). Sheffield Hallam University offers students the opportunity to take a placement year as the third year of a four year degree programme. The secondment offers students the chance to work for an organization. The student becomes an employee of the organization. During this year students are exposed to a work place environment that is representative of the 'real world' they will meet after graduation. It is generally

* Martin Roberts, Sheffield Hallam University, Room 7227, Stoddart Building, S1 1WB

Phone: 0114 225 5037, Email martin.roberts@shu.ac.uk

** Professor John Joyce, Sheffield Hallam University

*** Professor Trevor Hassall, Sheffield Hallam University

accepted that the experience is beneficial for students; their employability increases because the experience is highly valued by employers (Little and Harvey 2006). It is also anecdotally universally reported by tutors that "you can see the difference that a placement year makes". More reliable evidence is provided by Mandilaras (2004) and Rawlings et al (2005) who report a marked correlation between taking a placement and improved final year degree classification. Reddy and Moores (2006) list eight benefits that students gain by undertaking a placement: communication, time management, confidence, taking responsibility, self-presentation, making presentations, writing skills and teamwork. Increasing these skills is not just of importance during the final year of the students' studies; they are highly desirable qualities to take into the work place after graduation.

Recent research conducted by the Chartered Institute of Management Accountants (CIMA) (2009) took almost 4,500 global statements on the future finance department. The views expressed call for finance professionals to become a, "business partner," with other members of the organization. The findings of CIMA are that finance is not fulfilling its role, mainly due to the lack of communication and vocational skills. "There is the belief that most finance professionals still have the difficulties stepping out of their comfort zone, this is one of the reasons finance is often not correctly understood. The most important reason for this is lack of understanding the business and the proper communication skills." Erik ter Horst, vice president finance, CFO EMEA, British Telecom CIMA (2009)

Disappointingly this skills deficit is not a recent phenomenon. The Bedford Committee (1986) reported to the American Accounting Association's (AAA) Committee on Future Structure, Content and Scope of Accounting Education: "The Committee's analysis of accounting practice has indicated that accounting education as it is currently approached requires major adjustments." Albrecht and Sack in their report, "Accounting Education; Charting the course through a Perilous Future," (2000), advocated that accounting education pedagogy should "teach dealing with uncertainty and analytical skills, oral and written communication assignments."

In response to these criticisms and other views of the future of accounting education, many under-graduate accounting courses introduced skills development into their curricula. Some even included specific modules to target skills development. A key area was communication skills. There are continuing calls to develop communication skills but effective pedagogy appears to be scarce. However as stated earlier the placement experience appears to have the desired effect; so, what happens during the placement to give rise to the improvement in communication skills? This paper sets out to explore this phenomenon by interviewing final year accounting students who have been on placement, searching for what it is that causes the improvements. Is there one common critical incident that leads to the improvement? If so, can it be replicated in the classroom? In the first part of the paper the importance of communication for the accountant is considered. The second part considers the use of critical incident technique in the search for improving the teaching of communication skills in the classroom.

2.0 Literature Review

2.1 The Importance Of Communication For The Accountant

Definitions of accounting identify three distinct areas of activity and hence three activities undertaken by accountants: preparing accounts, analysing accounts and communicating the resultant information. In order to meet these requirements it is necessary for accountants to derive relevant and reliable information and then to be able to communicate it effectively. As Littleton and Zimmerman (1962) suggested, effective communication is particularly essential to the accounting profession.

Empirical research into the views of practising accountants on the skills required by accounting graduates supports this view. Bhamornsiri & Guinn (1991), Deppe, Sonderegger, Stice, Clark and Streuling (1991), Novin & Tucker (1993) surveyed partners in accounting and consulting firms to determine the importance of various capabilities. Their results suggest that communication is the most important capability. Novin & Pearson (1989), Novin, Pearson & Senge (1990) and LaFrancois (1990), (1992) gathered data from CPA's and industry accountants respectively on the importance of various skills and the strengths and weaknesses exhibited by entry level accountants. The results from these research studies suggest that communication skills are viewed as important but they are clearly perceived as a skill that is deficient in entry level accountants. Three studies, Northey (1990), Nelson, Moncada and Smith (1996) and Catanach and Golen (1996) specifically stress the importance of written language skills. Zaid and Abraham (1994) found that accounting graduates experience communication-related problems in early employment and that 50% of both employers and graduates perceived these problems to be a consequence of the accounting curriculum, whereas only 29% of academics did so.

The above views created pressure for change in accounting education. In the United States of America the accounting profession itself identified the need for change and reacted to it. Relevant bodies expressed their opinions on the desired profile for an accountant (AAA, 1986; Arthur Andersen and Co., 1989; AECC, 1990; IFAC, 1994 & 1996.). There is a common framework throughout these reports: both specific vocational skills and knowledge were considered necessary in accountancy education and training and, among the skills identified in the reports, communication skills were specifically highlighted. Although some authors raise the possible existence of biases and hidden interests in the process (Barefield 1991, Poe & Bushong 1991, Mathews 1994 and Davis & Sherman 1996), the published research on this topic supports the views and opinions issued in the reports and statements of the AECC, AAA and IFAC. In fact, from the first calls of the American Institute of Certified Public Accountants (1969), to the issue of the IEG. 9 (IFAC 1996) almost every professional accounting body and academic organisation has pointed out the importance of communication skills.

3.0 Critical Incident

There are many references to the fact that students who experience placement improve their communication skills. The question this paper addresses is "why do the students improve?" Was there a moment in their placement that made them change their behaviour? This type of reaction was defined by Flanagan (1954) as, Critical

Incident Technique (CIT). Flanagan created a method for in-depth interviews that hoped to identify behaviors that contributed to the success, (or failure) of people in organizations in specific situations. Flanagan intended to create, "a set of procedures for collecting direct observations of human behavior in such a way as to facilitate their potential usefulness in solving practical problems and developing broad physiological principles."

The technique involves the collection of brief, written, factual reports of actions in responses to explicit situations or problems in defined fields. An incident is considered, "critical," when the action resulted in an effective outcome. "To be critical the incident must occur in a situation where the purpose or intent of the act seems fairly clear to the observer and where its consequences are sufficiently definite to leave little doubt concerning its effects." Research using this model should construct interviews instigating four key stages: 1) the cause, description and outcome of a critical incident 2) user's feelings and perceptions of the situation, 3) actions taken during the incident, 4) changes if any in their future behaviour. Relatively few modifications have been suggested to this model and it has been adopted heavily by marketing research. For example Bitner, Booms and Tetreault (1990) investigated sources of satisfaction and dissatisfaction in service encounters and since their paper over two hundred further critical incident technique research papers have been published.

The idea of interviews, particularly unstructured interviews, whereby questions have not been prepared in advance was considered. The process of unstructured interviews is very time consuming but the benefits of "open discovery" could not be dismissed. The findings of Easterby-Smith, Thorpe and Lowe (1991) suggest that these interviews are appropriate for developing an understanding of the interviewee's real "world." However to ensure that as much information as possible was gathered it was felt that the interview should be structured to encourage the interviewee to tell their story in their own words. Gubrium and Holstien (2001) reinforce the point that interviews should be used to gain in-depth and "authentic knowledge of people's life experiences."

4.0 Research Method

In order to establish if students had indeed increased their oral and written communication skills, it was first decided to send out a simple questionnaire. The questions asked were, "Did you improve your oral communication skills," on placement and "Did you improve your written communication skills." The respondents were required to respond "yes or no" to each of the questions. This questionnaire was given to and collected from 57 students who had undertaken a placement prior to progressing to the final year of the Accounting and Finance degree at Sheffield Hallam University.

The next stage of the process was to interview the students and collate their experiences, in particular which critical incident or occurrence drove them to improve their oral and written communication skills. The students were interviewed individually; they each answered a set of eight pre-determined questions that were designed to invoke and identify the critical incident that sparked the change in behavior. The questions asked were as follows:

1. Please think about a time whilst on placement when you improved your oral level of communication. What caused the improvement?
2. On that occasion what made you do it?
3. Did you receive help? If, "yes," please explain what help you received.
4. Please think about a time whilst on placement when you improved your written level of communication. What caused the improvement?
5. On that occasion what made you do it?
6. Did you receive help? if, "yes," please explain what help you received.
7. What other communication improvements do you wish to make?
8. What has stopped you from making these improvements?

The students' thoughts, reflection and comments were both recorded and transcribed. These comments were then collated, compared and analysed.

5.0 Results

The results from the questionnaire showed an overwhelming majority had experienced an improvement in oral communication skills (94.7% of all correspondents). Slightly less but still a convincing majority (84.2% of all correspondents) had experienced improvement in written communication skills. In the first few interviews evidence of a critical factor did not seem to really appear or that there was little insight into what caused this change: It seemed that there was only one real factor, which was practice, practice, practice. "I did it so many times, I just got better at it." Or, "I cannot think of a critical incident alone, more that improvement, it is one of repetition, building up confidence as you go along."

It was pleasing that the students saw the whole placement experience as invaluable to their future careers, "I am definitely better off with a placement. Placement was key. Students reflected on their behaviours before placement and where able to recognize that their previous communication skills were weak in places, "I didn't before like speaking on the phone." The idea of using critical incident to try and get the student to invoke a memory of an occasion when they were forced to change their behavior did not seem to be working, "There was no training as to how to improve, a few times I had to make speeches, I just picked it up on a day to day basis." However as more and more interviews were conducted there became a revealing pattern of, "pressure." This pressure came from either the expectations of the organization they were working for:

"Due to the pressure of the job, the further up the chain your work went, the more you had to defend why you had done it like this and you had to explain your workings. Pressure came from managers who reviewed your work and then it goes to someone else. You have to answer to the person above you." Or the student simply had to 'get on with it': "I was providing information for every department so I was meeting new people I had never spoken to before. Shyness and confidence was a barrier. What helped was the need to do something such as take a report to senior management." Also the constraints resulting from the nature of the market pressures

the company was working in: "Workload increased because there were only two people and one was made redundant. As I was the only one left, I did not get a lot of time to wait and be patient."

Students in external customer or client focused roles such as audit practice were "forced" to increase their communication skills: "Visiting clients, forced me to find information and communicate the figure to them," and "working in Insolvency, debtors needed the information on how much the client owed and are they going to get this money and what sort of dividend will they receive". Some of this pressure was applied before the student even started the job," On the interview assessment centre day, group work meant being able to do what was demanded."

It was reported that situations forced behaviours to change. An example of this was having to ask for information. This was not a comfortable situation for the student: "For example, for the sales forecast I had to obtain data. Demanding this information I felt very rude to go to people's desk or to speak on the phone." Another student commented: "The first time I went out to a client I had to get the information we required such as purchase invoices. Over the placement year I became more confident with this, but the first time I did it I encountered a steep learning curve."

Once the initial hurdles were overcome and the students became more integrated into the department, the students found that a lot of communication was more of the informal nature: "I was based on my computer most of the day. Most of my communication was by e-mail, or the phone, or going to their (colleagues) desk." This involvement with information technology ("A lot of focus was given to spreadsheets and how to improve them or use them") gave the students an outlet to improve their communication skills. "Working in Excel, creating databases" and "Using pivot table and macros to display the information in the correct manner and I then had to explain how to use it."

The students improved their communication skills by understanding the very nature of organizational structure, by getting the right level of communication both internally and externally within the industry or sector in which they were doing their placement, "when speaking to sales people telling them about excel, simplifying or customizing instructions to the people you are speaking to." A few employers sent their students on training courses: "Courses we went on such as presentation skills facilitation skills communication, influencing and talking to many people and liaison with other departments, organise and facilitate meetings". However this was a rare example and it seemed that many students were left to develop under their own pace. But most of the students interviewed mentioned the presence of a mentor, usually their immediate line manager. "My manager realised that I was quiet and shy, but she made me do things and once I had done things like chair a meeting, I was fine. My manager could see herself in me and wanted me to succeed."

The students recounted how the line-manager either dropped them right in at the deep end in a "sink or swim," approach; "the CEO wanted me to give a presentation to senior manager next week. I panicked for the whole week but once I had done it I felt so proud." In other cases the manager acted in a slower manner by either monitoring the student's work before it went out or by allowing them to be gradually integrated into accepting more and more responsibility: "The first two or three times my work was checked and then I was left to move on by myself after that." In respect

of written communication, a lot of students felt that they were not involved a lot with creating written reports and that their written communication skills had “not improved as much as oral,” communication.

Their concerns centred round composing and sending of e-mails. “When I first started my e-mails were terrible.” Many students reported on the structure of their communications and the removal of ‘txt speak’ (mobile phone language) from their written communication in e-mails, “but I found that unlike when mailing colleagues at uni, you had to learn the proper English rather than text speak.” The recipient had to be considered: “If you were sending an e-mail across the office there was no issue, but anything external to the department was a different matter.”

The critical incident involved in this was again twofold. The understanding of what was expected of them by mirroring other people in the organization, “I was aware myself and I understood the need to structure my e-mails correctly” and, “I was not shown but copied how other people addressed emails.” Once again the, “pressure,” of working for an organisation again was mentioned, either in a proactive or reactive top-down communication by senior management within the organization. “There was one e-mail, I took ownership of a report regarding sales and this involved a high level summary and I had to ensure this was perfect.”

There was self-realisation by the students that they had to undertake these tasks and they would improve their communication, “I felt the obligation to do it.” The students realized the need for, “interaction with people, I had to be the best communicator and be professional, concise and to the point.” Some students stated that they were “not forced” to hold meetings etc, but, “decided to do it” and, “Once committed to doing it I decided I had to be the best I can be.” The students reacted to the change of environment from university to work place by trying to conform to their own preconceived ideas of what it would be like to work for an organization and what was expected of them. When talking about organizations, students stated that organizations, “expect you to be to be professional.” These expectations were not explicitly implied by the organization but it was the norm: “Not expressed, as in guidelines in a booklet.” Sometimes it was the students own desire to learn and understand the ethos of a work place environment that helped to improve communication skills, “I just had to know. People out in the borough were asking how to purchase items and when to pay. I couldn’t palm it off to procurement.” “If you don’t communicate you can’t do your job.”

The students began to focus on the future job market, there was self-realization that if they took advantage of the opportunities offered during the placement they would improve their curriculum vitae. The goals the students set themselves, the students acknowledged were down to, “personal pressure,” and therefore self- motivated, “me to know that I can do the job well.” Personal goals, reward and expectations featured highly as motivators for the students coupled with the hope that, “the employer offers me a job afterwards.”

The students were unsure about what future roles they might occupy but felt they could respond to the challenges: “In the future; different companies need different things so I am not sure what is required.” Many of the students thought that their communication skills would get better with practice, “To increase my ability, to be perfect at communication I need to keep going, go back to my placement job to

harder work. I built up my experience from nothing, so I feel that I will just keep adding to my experience.”

6.0 Conclusions

The need for accountants to possess communication skills and the current deficiency in this area has been identified from within the profession and by external stakeholders for over twenty years. Many accounting courses now contain skills development units which include communications skill development. To increase this development this paper adopted critical incident technique to build on findings by Reddy and Moore (2006) that students developed key vocational skills such as communication whilst on placement. We have tried to identify key moments during this experience that, “seems fairly clear to the observers and where its consequences are sufficiently definite to leave little doubt concerning its effects.” Flanagan (1954).

The findings of this paper show that a lot of communication skills developed in the workplace are developed over time and like most skills, improve with experience and practice. There were however incidents that helped change the student's behaviours. These arose from the pressure of having to do the job. A lot of the pressure came from the student's pre-conceptions of what it would be like to work in an organization, but a lot came from the specific culture of the organization and respective layers of management. The student had to communicate internally with colleagues, supervisors, line managers, etc at all levels of the organization and externally with customers and clients. The need to operate in 'real time' added to the pressure.

There is a certain fear and apprehension associated with doing this type of work, especially when it is for the first time. When the student is exposed to the situation, barriers are overcome and the student internalizes the problem and feels the need to learn the appropriate skills and behaviours. However there needs to be room for the student to make a mistake and learn from each experience without the immediate fear of castigation. The students often told of a strong line-manager who was prepared to believe in the student, back them when mistakes were made or is prepared to oversee the student's work to coach them into acceptable organizational communication standards. The students reported that a good mentor was an important influence and that appropriate help and guidance ensured that their behaviours developed in line with organizations' expectations.

It is interesting to note that a lot of the communication opportunities arose from factors that have emerged in recent years as threats to the traditional accounting function. The increase of complex technology and the ability of computer spreadsheet skills to simplify and consolidate vast amounts of data, gave the student the opportunity and necessity to analyse, interpret and explain this data to colleagues, managers, customers and clients.

E-mails and phone calls were instrumental in demanding immediate involvement in the process of improving communication skills. The students became aware of the need to tailor their approach to match the expectations of the recipient. Students had to change their behavior dramatically especially when writing e-mails. There was an immediate realization that writing e-mails as they would write a 'txt' message to

friends was completely unacceptable. This is in direct opposition to how some students communicate with tutors!

There are definitely many incidents that aided the student in developing their communication skills. There was admission that although they had got better at both written and verbal communication skills, there is still much room for further improvement. As for what future improvement the students required, the students could only see experience and practice as to the solution for the long-term, something which Albrecht and Sack (2000) advocated almost ten years ago in their call for the change to accounting education pedagogy, with more, "out-of-classroom experiences, such as internships, field studies, foreign business trips, online (Internet) experiences, service learning assignment, and shadowing of professionals." A major consideration for accounting education and the profession is the how to close the skills gap. It would appear that the placement experience is helping but can this success be replicated in the classroom? There have been creative solutions presented such as the increase of group work, and assessments including presentations.

The above solutions have been integrated into the curriculum, but it is the word, "pressure," that is concerning and is extremely hard to address. It will be extremely difficult to replicate the workplace in a university context because students experience very different pressures. In the world of work, there is the context of working together to maximize shareholder wealth as described by Roe (2000), whereas the desire to succeed as an individual at university is personal to that particular student. There has been considerable academic research showing that students depending on gender, prior academic achievement and course type offer very different reasons as to why they attend university and what they want out of that experience (Koh and Koh 1999 and Hoskins et al 1997). This experience is very different to wanting to work together to enable company success.

It is acknowledged that the sample may be biased; the students who have taken a placement seem very career focused and seemed to have formed a view of the skills needed to graduate and the vocational skills that they will need in their future careers, but it is hoped that there are enough critical incidents on which to build and influence the future of accounting education pedagogy. It is clear that there is a need to create "pressure". This is a major challenge and calls for further research. One student stated "The work place offers creates different pressures, ones that I had to deal with immediately. At university I have always have time to plan ahead. Exams are not immediate and I also have time after I get the results to think about the implications for me. In the workplace the results are immediate are affect everyone and therefore there is a need to get it right". The challenge for accounting educators is to re-create that environment within the curriculum and then the classroom.

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