

**INNOVATIVE VERBAL COMMUNICATION WORKSHOP:
FIRST YEAR OF EMPLOYMENT**

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INTRODUCTION

Communication is a central competency that all accounting professionals should possess. According to the AICPA, “individuals entering the accounting profession should have the skills necessary to give and exchange information within a meaningful context and with appropriate delivery.”¹ This workshop is a unique approach to exposing students to verbal communication challenges in their first year of employment while giving them feedback on their own verbal communication skills. The workshop involves four role-playing scenarios and can be implemented in senior-level accounting classes, graduate-level classes, or accounting club meetings.

Accounting educators realize and appreciate the importance of improving communication skills among their students. Faculty members focus on increasing verbal, nonverbal, and written communication skills in a variety of methods, including formal classroom presentations, informal classroom discussions, team projects, and written assignments. Professionals often share their expertise and advice to students on campus, in the field, and through other formal and informal informative channels such as firm websites. With all these efforts to improve needed skills, accounting professionals still call for improvements in the communication skills of those entry-level, recent college graduates.

This workshop provides a distinctive strategy for teaching verbal communication skills. In line with the AICPA’s suggested teaching strategies and classroom techniques that address the core competencies, this workshop involves dramatic role playing. It involves representations of realistic events that may be encountered in the first year of employment, which makes the workshop participants aware of their level of preparedness to handle a variety of situations. Similar to accounting professionals, the students are called upon during the role play to communicate information to individuals in various positions. They must give and exchange information within a meaningful context and with appropriate delivery. Additionally, the students get feedback on their performance, so they have an understanding of what professional accountants think of their communication skills.

The workshop also emphasizes the importance of additional AICPA personal core competencies (professional demeanor, interaction, and problem solving) in addition to the broad business perspective competency of critical thinking. Students are given accountant role-playing scenarios with varying degrees of stress levels and must respond to a professional’s criticism, evaluation, and general comments while utilizing information learned from their accounting classes. Students are called upon to discern the nature of the situation, exchange information in a professional demeanor, and develop a solution to the issue at hand. This calls upon students to demonstrate good insight and judgment while demonstrating objectivity and integrity.

¹ AICPA. Core Competency Framework & Educational Competency Assessment, Personal Competencies.

WORKSHOP DESIGN AND IMPLEMENTATION

This workshop is designed for students to role play real-life accounting. This role-playing workshop can be conducted in about three hours for 16 students. Two professionals are needed for each scenario (eight in total). One serves as the scenario coach. The other professional role plays the scenario (the actor). The scenarios are summarized below in Table 1., and the complete scenarios are shown in Appendix A. These scenarios are written to cover many types of accounting and different stress levels. Each scenario has a challenge that the student may not see coming. The accounting content of the scenarios is simple enough for students to understand, even if they have not taken the related course.

Table 1.

Role Playing Scenarios Summarized				
Setting	<u>Scenario A</u>	<u>Scenario B</u>	<u>Scenario C</u>	<u>Scenario D</u>
	Corporate Accounting	Tax Preparation	Internal Auditing	Auditing
Professional's Role	Warehouse Manager	Tax Client	Internal Audit Director	Client CFO
Student's Role	Corporate accountant	Tax Preparer	Internal Audit Staff	Auditor
Challenge	Student gets bad news about ability to complete a task.	Student has to give bad news about taxes.	Student has to tell supervisor that s/he can't complete task as scheduled.	Student encounters a client who doesn't have time for him/her.
Intended Stress Level	Low	Medium-Low	Medium-High	High

Students should arrive at the workshop knowing the general topic of communication, but not know specifics about the event. Apprehension about role-playing may make some students decline to participate. Each student will role-play in all four scenarios. The students stay in a common room, while the four actors are in smaller conference rooms or offices. The professionals will role-play the same scenario with each of the 16 students.

The scenario coaches are provided an ordered list of students (see Appendix B). Going down the list, the coaches each call one student from the common room and provide them with a copy of the scenario they are to act out (exact text provided in Appendix A). The assistant and the student sit outside the office of the professional for about four to five minutes while the student reviews their task (via the handout). The student may ask the coach questions, but the coach cannot give them any tips on what to expect or what to say while role-playing. For example, before Scenario B, giving bad tax news to a client, the coach may clarify the tax rules at issue but not how tell the client the news.

The student is then called into the professional’s office to act out the scenario. It takes about two to four minutes for each scenario. When the student is done, s/he returns to the common room to wait to get called for the next scenario. The professional then takes a minute to complete the evaluation card, (Table 2.), which is designed to be filled out quickly. The evaluation card is held by the professional and is not returned to the student.

Table 2.

Evaluation Card					
Student Name	Not at All	Poorly Done	OK but Needs Improvement	Acceptable but Needs Refinement	Outstanding
Introduction & Handshake					
Communication of Message					
Presence (Volume, Self Confidence, Posture)					
Tone & Respectfulness					
Sentence Structure & Grammar					
Eye Contact					
Conclusion & Exit					
Additional written comments:					

While one student is role playing, another student should be preparing with the scenario coach waiting for his/her turn. Students who are not preparing or role playing should congregate in a common meeting room (having fun but not discussing details). This rotation will allow 16 students to role play two of the four scenarios in about one hour.

After each student participates in two scenarios (in random order), everyone gathers back in the common room for the professionals to discuss some of the common communication mistakes they have seen (e.g., bad handshakes, frequent apologies, poor eye contact) and give general tips for improvement.

Then the students should complete the remaining two scenarios. To wrap up the workshop, everyone meets in the common room again. The professionals talk specifically about the best way to have handled the student’s role in each scenario, give any final advice on communications, and answer questions. In the following days, the results of the evaluations are summarized by a faculty member and returned to the students.

The role-playing can be implemented in the classroom or as a stand-alone workshop. Based on the scenarios and the feedback from the professionals, students will be introduced to the verbal communication demands of accountants and the skills needed in their first year of employment. The students will be aware of the impact their personal communication skills have on how others perceive their capabilities and be encouraged to make improvements where needed.

EVIDENCE OF EFFICACY

This workshop was developed by the coauthors and the members of the Theta Lambda Chapter of Beta Alpha Psi. As challenged by the 2013 Best Practices in Innovation (to develop skills of its members), one chapter member said that through her internship, she was aware of the criticisms by professionals about the ability of new hires to communicate verbally with clients and coworkers. From that idea, this workshop was developed. The workshop went on to win the 2013 Southwest Regional Best Practices in Innovation Award and later earned third place at the annual Beta Alpha Psi meeting.

Professionals who volunteered and participated in the workshop were pleased with the workshop. They noted that the scenarios were realistic and that this workshop was invaluable in developing the communication skills needed the first year of employment. The workshop has been implemented during an accounting organization meeting and during a three hour accounting class.

In a follow-up survey (completed after having participated in all four scenarios), students responded to some statements about the workshop using a four-point Likert scale (1=strongly agree to 4=strongly disagree). The questions and responses are summarized below in Table 3. The scores, all very close to 1, indicate that the students appreciated the realism of the scenarios and learned something about themselves and their chosen career.

Table 3.

Follow-up Questions	
<u>Statement</u>	<u>Mean Score</u>
This workshop helped me understand my weaknesses.	1.21
This workshop helped me improve strengths.	1.29
This workshop helped me know what to expect.	1.00
The weighing wire scenario was realistic (Scenario A; corporate accounting).	1.25
The tax client scenario was realistic (Scenario B).	1.04
The internal audit scenario was realistic (Scenario C).	1.17
The audit client scenario was realistic (Scenario D).	1.08
I gained something from the workshop.	1.00

We also asked the students to rank the stress levels of the four scenarios in Table 4. The intended stress levels (rankings) are shown the table below as 1 for highest stress and 4 for lowest stress. The students' ranking of stress (based on mean ranking scores) is also shown. The only difference in intended and perceived stress level was between the two lower stress scenarios (A and B); where Scenario A was intended to be the lowest stress, students perceived Scenario B to be lowest stress.

Table 4.

Stress Ranking of Scenarios

Scenario and Challenge	Intended Stress Ranking	Perceived Stress Ranking
(A) Student gets bad news about ability to complete a task.	4	3 (2.96)
(B) Student has to give bad news about taxes.	3	4 (3.29)
(C) Student has to tell supervisor that s/he can't complete task as scheduled.	2	2 (2.25)
(D) Student encounters a client who doesn't have time for him/her.	1	1 (1.50)

It is not possible to compare a student's performance among the four scenarios because evaluations were made by each individual professional and some judged harder than others. Additionally, four different professionals were used each time we conducted this workshop adding in other uncontrollable variables for overall comparison. However, the students were able to compare their mean scores from the professionals to their self evaluation to discover the areas that need improvement in the opinion of the professionals. Some students also discovered that they were stronger in areas in which they rated themselves low.

REFERENCES

AICPA. Core Competency Framework & Educational Competency Assessment
<http://www.aicpa.org/interestareas/accountingeducation/resources/pages/corecompetency.aspx>

APPENDIX A

The four scenarios are presented in this appendix. Each scenario has information for the student and additional information for the professional (the actor).

Scenario A: Corporate Accounting

In this scenario, an industry accountant (the student) must reschedule an inventory count with a plant manager (the professional) due to weather conditions. This scenario in Table 5. is designed to be a low stress level situation.

Table 5.

Student Information
<p><u>Scenario</u> You work in the general accounting department at a company that manufactures wire. As the year end approaches, you are responsible for taking a physical inventory count and assigning a dollar value to it. There are three factories at your company, and you have been sent to the Michigan facility.</p>
<p><u>Product Information</u> Wire is stored and sold on giant spools. You can count the number of spools, but you can't tell how much wire is on a spool without weighing it. Metals like copper are priced by the ounce or pound. For safety reasons, only certified forklift drivers can transport the spools to the scales and back. You are not certified.</p>
<p><u>The Issue</u> You have just arrived at the Michigan facility at the exact time you were expected, 4:30 p.m. on Wednesday. The weather reports are predicting snow. Your return flight is scheduled for Friday morning, but you are pretty confident that you can reschedule if weather is an issue.</p>
<p><u>Your Role</u> You are about to meet with the facility manager, Sam Willis, to meet the forklift drivers who will be assisting you. He told you weeks ago when you scheduled the visit that he would get a couple of forklift operators to stay late for overtime pay to help you with your count.</p>
<p style="text-align: center;">Professional Information (not to be seen by the students)</p>
<p><u>Stress Level for Student</u> The four scenarios have varying levels of stress or discomfort (1=no stress; 4=high stress). This situation is a 1. It should include almost no stress or discomfort.</p>
<p><u>What You will Say</u> You have to inform the accountant (student) that because of the threat of snow, all forklift drivers have gone home already. After that, you may handle your role as a facility manager any way you choose. Taking your cues from the student, it may be different each time. Feel free to ask them to repeat anything back to you for clarification. The purpose of this scenario is for the accountant to work through a problem with you. There should not be any anger, but every student is different and will react differently. Feel free to interject any made up weather reports.</p>
<p><u>Timing</u> We expect this conversation to be 2-4 minutes long, after which you will let the student off the hook.</p>
<p><u>Evaluation</u> Upon arrival, each student will provide you with a personal identification sticker. Place that on the top of the evaluation card and complete the evaluation.</p>

Scenario B: Tax Accounting

In this scenario in Table 6., a tax accountant (the student) must give a tax client (the professional) some bad news. A deductible is a lower dollar amount than previously anticipated by the client. This is a low to medium stress level situation; the client will not be pleased.

Table 6.

Student Information	
<u>Scenario</u> You work in the tax department of a small accounting firm.	
<u>Client Information</u> Your client is Cale Turner. He is single. You are preparing his personal income tax return for the year. You are completely done with the return expect for one item. During the year, the client bought a new car and donated his old car to a local not-for-profit. The donated car was previously purchased used (not new) by the client four years ago for \$5,000. The client wants to deduct \$5,000 as a charitable contribution.	
<u>The Issue</u> The car was worth \$400 at the time of the donation. According to IRS Publication 526, Charitable Contributions (Contributions of Property), if you contribute property to a qualified organization, the amount of your charitable contribution is generally the fair market value of the property at the time of the contribution.	
<u>Your Role</u> You are about to meet with the client, Cale Turner, to tell him the bad news.	
Professional Information (not to be seen by the students)	
<u>Stress Level for Student</u> The four scenarios have varying levels of stress or discomfort (1=no stress; 4=high stress). This situation is a 2. It should include a very small amount of stress or discomfort.	
<u>What You will Say</u> You can ask for clarification or be angry, but not at the tax preparer (student). Feel free to ask them to repeat anything back to you for clarification.	
<u>Timing</u> We expect this conversation to be 2-4 minutes long, after which you will let the student off the hook.	
<u>Evaluation</u> Upon arrival, each student will provide you with a personal identification sticker. Place that on the top of the evaluation card and complete the evaluation.	

Scenario C: Internal Auditing

In this situation in Table 7., a staff internal auditor (the student) must inform the internal auditor department head (the professional) that a task deadline will not be met. This is a medium to high stress level situation since the manager will react negatively to the news.

Table 7.

Student Information
<p><u>Scenario</u> You work in the internal audit department of a mid-size public university. This year, because of a scandal that happened at another university, the Director of Internal Audit, Sarah Norris, has decided that the internal audit department will make a physical observation of all the fixed assets owned by the university (including computers, copiers, furniture, vehicles, etc.).</p> <p><u>The Original Task and Progress to Date</u> There are 112 departments and over 1000 fixed assets. You must observe each one. You were given a period of two weeks to complete this task. You have observed 99 departments and have identified a total of 18 assets that are on the asset list but are unaccounted for, or missing.</p> <p><u>The Issue</u> Today is the last day of your two week deadline. There is not enough time to finish the task. You had trouble getting some of the department heads to make time for you. There are others you haven't even contacted yet. There is no way you can complete this task by the deadline.</p> <p><u>Your Role</u> You must inform the Director of Internal Audit, Sarah Norris, that you will not meet your deadline. You need more time.</p>
Professional Information (not to be seen by the students)
<p><u>Stress Level for Student</u> The four scenarios have varying levels of stress or discomfort (1=no stress; 4=high stress). This situation is a 3. It should include a moderate amount of stress or discomfort.</p> <p><u>What You will Say</u> You should be upset about this. Some comments you may want to include are</p> <ul style="list-style-type: none">• Why am I just hearing about this now?• Why is it taking so long?• This is a straight forward task.• We cannot afford to give up more of our department's audit time on this job. <p>Feel free to ask them to repeat anything back to you for clarification. Beyond that, you may handle your role as the Director of Internal Audit any way you choose. Taking your cues from the student, it may be different each time. Eventually, you will have to agree to more time or to cut the job short. A possible compromise would be to insist that the departments that are evasive must be checked, and the rest can be forgotten.</p> <p><u>Timing</u> We expect this conversation to be 2-4 minutes long, after which you will let the student off the hook.</p> <p><u>Evaluation</u> Upon arrival, each student will provide you with a personal identification sticker. Place that on the top of the evaluation card and complete the evaluation.</p>

Scenario D: External Auditing

In this situation in Table 8., a staff auditor (the student) must discuss and document internal controls over cash with an irritable corporate controller (the professional). This is a high stress level situation; the client is very uncooperative and unhappy with the audit.

Table 8.

Student Information
<p><u>Scenario</u> You are a member of the team auditing a public utility company that provides cable television and internet services to the public. This is your first year on the audit, but your firm has been auditing this client for five years.</p>
<p><u>Client Information</u> The company receives payments for services through a lockbox. A lockbox is a post office box that is accessible by a bank. The company's customers send their payments to the post office box. Then the bank collects and processes these payments directly, depositing the money directly to the company's account.</p>
<p><u>The Issue</u> You have been assigned the task of documenting internal controls over cash payments with the client's controller.</p>
<p><u>Your Role</u> You are about to meet with the company controller, Pattie Weed, to ask her to describe the controls. There are two acceptable outcomes of this meeting: 1) Pattie can describe the controls to you now so you can document the controls, or 2) Pattie can schedule a time to meet with you later today or tomorrow. Any other outcome (e.g., a meeting later in the week or Pattie's refusal to discuss controls with you at all) is unacceptable.</p>
Professional Information (not to be seen by the students)
<p><u>Stress Level for Student</u> The four scenarios have varying levels of stress or discomfort (1=no stress; 4=high stress). This situation is a 4. It should make the student uncomfortable.</p>
<p><u>What You will Say</u> You should be upset about this, as you believe it is a waste of your time. Some comments you may want to include are</p> <ul style="list-style-type: none">• I am sick of being the one to train the new auditors each year!• Do you even know what you are talking about?• I went over this last year with a new auditor. Doesn't the firm write this stuff down somewhere? <p>Feel free to ask them to repeat anything back to you for clarification. Beyond that, you may hand your role as the controller in any way you choose. Taking cues from the student, it may be different each time.</p>
<p><u>Timing</u> We expect this conversation to be 2-4 minutes long, after which you will let the student off the hook.</p>
<p><u>Evaluation</u> Upon arrival, each student will provide you with a personal identification sticker. Place that on the top of the evaluation card and complete the evaluation.</p>

APPENDIX B

This appendix, (Table 9.), provides a sample student list that ensures that students perform two scenarios before the break and two scenarios after the break. The coaches are encouraged to follow the order of the list. To keep things moving, if one student is not available, they go to the next student on the list. However, they should not call after-break students before the break.

Table 9.

Scenario A	Scenario B	Scenario C	Scenario D
Student 1	Student 13	Student 9	Student 5
Student 2	Student 14	Student 10	Student 6
Student 3	Student 15	Student 11	Student 7
Student 4	Student 16	Student 12	Student 8
Student 5	Student 1	Student 13	Student 9
Student 6	Student 2	Student 14	Student 10
Student 7	Student 3	Student 15	Student 11
Student 8	Student 4	Student 16	Student 12
Meet in the common room (Half Way Point)			
Student 9	Student 5	Student 1	Student 13
Student 10	Student 6	Student 2	Student 14
Student 11	Student 7	Student 3	Student 15
Student 12	Student 8	Student 4	Student 16
Student 13	Student 9	Student 5	Student 1
Student 14	Student 10	Student 6	Student 2
Student 15	Student 11	Student 7	Student 3
Student 16	Student 12	Student 8	Student 4
Meet in common room (Wrap up and end)			