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Communication in the Accounting Profession

Heidi Beth Weiskircher
University of Northern Iowa

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COMMUNICATION IN THE ACCOUNTING PROFESSION

A Thesis or Project
Submitted
in Partial Fulfillment
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Heidi Beth Weiskircher
University of Northern Iowa
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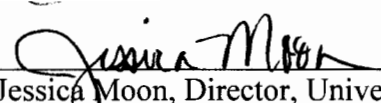
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Dale Cyphert, Honors Thesis/Project Advisor

5/31/05
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Jessica Moon, Director, University Honors Program

Accountants are in the business of communicating information. Effective writing and verbal communication skills are necessary for accountants to convey information to clients and coworkers. However, the accounting field traditionally has not attracted those with exceptional communication skills. A gap has formed between recruiters' needs and the pool of applicants' level of communication skills. As many as one-third of accounting firms are disappointed with the level of communication skills found in entry-level accountants (Porter 1997).

But the problems run deeper than recruiting complaints. One tangible example of the need for improved communications skills in accounting is evident in the language of the Internal Revenue Code. The tax rules and regulations that serve as the basis for tax education are incomprehensible and interminable. Porter (1997) argues the tax code's poor example sends an incorrect message to students: that effective communication skills are not important.

For the communication skills of entry-level accountants to improve, change is needed in the preparation for the profession, namely, in the accounting education and the CPA exam. A CPA candidate should be required to earn a degree and pass a test that covers the skills and proficiencies needed to in the accounting field. The deficiencies of communication skills in today's accountants provide room for an argument that the accounting education and CPA exam are not aligned with the needs of the profession.

The accounting profession's desire to enhance entry-level communication skills is evident in a revised Certified Public Accountant examination (CPA exam) and a continued push for a revamped accounting curriculum. This paper will describe the need for effective communication skills in the accounting profession and the efforts of

accounting educators and CPA exam designers to improve the communication skills of accountants entering the field. I discuss the possibilities that revised curricula and examination practices could improve the overall abilities of future CPA candidates. However, I argue that the accounting industry must identify itself as a profession of communication to solve the overarching communication problems.

A Profession in Peril

The lack of effective communication has caused visible problems in the accounting industry. The Sarbanes-Oxley legislation and the public's demand for better accountability have prompted pressures for reform. Recent accounting scandals have put the profession in a sensitive position, increasing the need for effective communication skills. As the profession goes through this transitional period, a joint effort of accounting practitioners and educators is needed to boost the communication skills of entry-level accountants.

The heart of the audit industry's current problems can be linked to poor communication. Manallack (2002) argues the price decline of audits can be attributed to the vagueness in which auditors define and explain their work. He said auditors' definitions of an audit are lengthy, confusing, and often differ depending on whom was asked. This poor communication does not promote an audit as a viable way to mitigate risk in investing. Therefore, investors pressure companies to procure an audit at the lowest possible cost and not the best service.

Just as poor communication has put the accounting profession in this undesirable position, it will take good communication to get back on track. The negative publicity of recent scandals has caught the attention of the public, giving the profession the

opportunity to explain the impact a quality audit can have on investment decisions.

Auditors must convey a new message of trust and accountability for the future is the profession is to gain the confidence of investors (Manallack 2002).

Good corporate crisis management incorporates the use of improved communication. Manallack (2002) describes six steps of good crisis management, starting with getting the facts straight and taking an active approach towards a solution. Next, internal and external analysis should point to any future changes to implement. These changes are then placed into action and a new message is conveyed with positive communication. If the audit industry decides to become defensive and negative rather than taking these steps, the problems are sure to get worse.

Communication in the Accounting Industry

In order to bring positive change, the industry must realize accounting is the practice of communicating financial information. Financial figures require interpretation and understanding, so it is not enough to arrive at the correct numbers. Accountants must present and explain these figures clearly and concisely. Snyder (2003) argues “although performing research and analysis are essential skills for all practitioners, they're useless to those who can't also coherently express their ideas to others.” When an accountant correctly answers a technical question, the accountant also must effectively communicate to a client the implications of this information. If not, miscommunication could result in an undesirable outcome, where bad results came from a misunderstanding of solid advice (Garver et al 2000).

Entry-level accountants are often shocked by the level of communication skills required in practice. E-mails, letters, reports, and presentations all are a part of the

normal course of business for any position in accounting. Strong communication skills are needed to achieve success in the business world and to climb the corporate ladder (Garver et al 2000). However, society has a stereotype that accountants lack effective communication skills. Therefore, students do not see the importance of communication in accounting and often enter the profession with communication apprehension, a trait Borzi and Mills (2001) describe as the desire to avoid communication. This anxiety makes it difficult for accountants to communicate effectively, especially in group settings. Even people with good communication skills appear to be poor communicators because of the communication apprehension. In the work place, this translates into fewer promotions and more conflict with coworkers. Without a major intervention, communication apprehension is considered to be permanent. Studies have found accounting students have low levels of confidence in communication, even after taking a communications course (Borzi & Mills 2001).

Good communication is important when serving others in business settings. Manallack (2002) said firms rarely lose customers based on technical performance. Most customers take their business elsewhere due to frustration with the personal aspects of dealing with a company. The author goes on to argue that better communication would improve relationships with clients. Effective communication would allow accounting firms to portray themselves as a happy and reliable profession that listens to customer needs and searches for innovative solutions to financial problems.

The accounting industry uses considerable jargon in its language. Among accountants, jargon is useful in conveying ideas and information. However, when accountants communicate with those outside their profession or specialty, jargon can

form a major barrier to communication. It is possible for an outsider to misinterpret these phrases. Accountants must find ways to express complex ideas in terms the audience can understand.

Whether communicating with coworkers or clients, concise writing is important. Writing is an efficient way to share information with multiple users at once. However, unorganized, drawn out reports leave readers confused, and time is wasted when readers are forced to reread and try to decipher messages in unclear writing. Complex sentence structure and wordiness also waste the reader's precious time and take away from the message at hand (Garver et al 2000).

Writing can improve through proofreading and practice (Garver et al 2000). The fastest way to improve a written document is to carefully reread the paper and correct typos and mistakes. As they can with any other skills, students can acquire writing skills through repetition. Entry-level employees can obtain these skills in collegiate academic study. Because recruiters have complained about the lack of effective communication skills in applicants, perhaps the problem lies in the communication education accounting students receive.

Accounting Education: Problem or Solution?

If accounting graduates are entering the workforce without the necessary communication skills, one possible solution lies in revised accounting education. For decades, the accounting profession has raised concerns about the relevancy of accounting curricula to real-world application. As changes in technology and tighter regulation change the shape of the accounting function, neither professors nor professionals have found a way to keep accounting education up to speed with the ever-evolving profession.

The former Big Five firms teamed up with various professional organizations in 2000 to assess the inadequacy of accounting education. The results of this study concluded that “accounting education, as currently structured, is outdated, broken, and in need of significant modification (Albrecht and Sack, 17, 2001)”.

History of Accounting Education

Traditionally, businesses hired accountants to prepare information in the areas of tax, audit, and internal and external financial statements. Before the technology boom, information was expensive and financial reporting required meticulous training. Accountants found their niche in the organization of historical financial information and preparation of financial reporting (Albrecht and Sack 2001).

Throughout the first half of the twentieth century, most accounting academics also were practicing professionals. Because the accounting elite split time between practice and the classroom, educators had a firm grasp of how to prepare students for the profession. This harmonization began to erode in the 1950’s, as university-wide movements for more scholarly academics forcing those in the profession to choose between practice and scholarship. Immediate results of this split between the field and the classroom were positive, as education-focused faculties attracted a higher quality of students to accounting (Sundem 1999).

Negative aspects of the distanced academics became apparent to practitioners by the 1980’s, as accounting graduates were not prepared for the changing environment. By this time, the sheer number of accounting statements and pronouncements had made the traditional memorization of rules method of learning impractical. This rule-by-rule focus took so much time it also impeded on the ability of universities to offer accounting

graduates a comprehensive education in effective communication, business decision-making and critical thinking (Sundem 1999).

The changes in technologies also made these teaching methods unrealistic as technological advances changed the interfaces of all information systems, including accounting systems (Sundem 1999). Technology also made information available at a lower cost and demanded at faster pace, making traditional accounting functions less profitable (Albrecht & Sack 2001). A computer program now can complete many accounting calculations, so quantitative skills became less important. In this new environment, the ability to interpret and understand computer-generated results and communicate the findings to others becomes as important as number crunching.

In 1989, the former Big Eight accounting firms reacted to the educational dilemmas by issuing what became known as the “White Paper.” This statement defined the firms’ expectations of accounting graduates. The Big Eight organized the skills needed for public accounting into communication, intellectual, and interpersonal skills. They also desired graduates with general knowledge as well as knowledge in the areas of accounting and auditing (Arthur Andersen & Co et al., 1989).

In the same year, the Big Eight teamed up the American Accounting Association (AAA) and created the Accounting Education Change Committee (AECC). This committee took a look at the deficiencies of accounting curriculum design across the country and looked for ways to address these issues. One of the most important accomplishments of the AECC was publicizing the need for curriculum reform. By the third year of its existence, the lack of solutions, rather than the lack of awareness, was the largest obstacle to change (Sundem 1999).

However, change comes slowly in education. Universities lack the profit-motivated need for innovation that businesses face, and changes in curriculum must pass through slow-moving committees and, in many cases, boards of regents' approval processes. Many students expect college accounting programs to prepare them for the CPA exam, so accounting departments are hesitant to implement curricula changes that would adversely affect the school's ability to prepare students to sit for the technical professional exam (Albrecht & Sack 2001).

The AECC grant program resulted in a greater emphasis on the development of professional skills and accounting from a user's prospective in participating school's curricula (Frecka & Morris 2004). (This user's approach teaches students how to understand, interpret, and implement information from the financial statements rather than teaching students how to prepare the statements, as curricula have in the past. This information would be more useful to nonaccounting majors taking the class and may better convey the importance and usefulness of accounting information to all students.) While these are important implementations, the authors point out that neither change gets to the core of complaints about accounting education. As the authors show, the scope of accounting education is still narrow even with these new innovations. The authors worried this lack of breadth will not be solved by these new focuses.

Recent Reforms

The 150-hour requirement of most state accountancy boards did bring recent change to accounting education. The American Institute of Certified Public Accountants (AICPA) amended its bylaws in 1988 to require 150 semester hours of education to apply for membership. AICPA bylaws are not binding unless state legislation adopts the

requirements, but by 2001, 48 of the 54 CPA licensing jurisdictions had passed legislation requiring the 150 hours (Shafer & Kunkel 2001).

The intended result was to allow a broader, liberal-arts undergraduate program followed by professional and technical accounting training through a postgraduate degree. Accounting organizations were concerned the increasing amount of technical knowledge in the field was added to undergraduate programs at the expense of liberal studies. The additional hours would allow students to receive a broader liberal arts undergraduate degree that emphasized communication and critical thinking skills before completing the technical accounting training through a master's program (Shafer & Kunkel 2001).

Many educational institutions have added Master's of Accounting programs to assist students in meeting the 150-hour requirement. However, the creation of these programs has not removed the technical training from the undergraduate curriculum. The master's programs often give students the ability to specialize in an area of accounting or simply take more accounting course work. Students who complete the master's programs take approximately 45 credit hours in accounting (whereas states require 24 to 36 hours of accounting are required for the CPA exam), so these programs add more technical training rather than the broad-based knowledge the creators of the 150-hour requirement intended (Shafer & Kunkel 2001).

A graduate degree is not required for certification, so students have the option to take 150 hours of undergraduate coursework. Students who choose this route have many options and can choose between adding a major or minor or taking classes of interest. However, studies have found many students are merely taking 150 hours of

undergraduate coursework in an unguided and haphazard fashion. Only 20 percent of accredited institutions have developed formal undergraduate programs that comply with the 150-hour requirement (Shafer & Kunkel 2001).

Accounting professionals have pressured universities to keep technical undergraduate degrees due to the number of students who do not pursue the master's program (Shafer & Kunkel 2001). Many accounting professionals are in favor of the increased number of hours required but believe the added hours need to be implemented in a better fashion. Albrecht and Sack (2001) described the opportunity cost of these additional credit hours as too high and felt the profession was losing topnotch students because of it.

Today's Problems

Today's research shows a push for continued reform. The professional skills most desired of an accounting graduate today are analytical and critical thinking, written and oral communication, and decision-making (Sneed & Morgan 1999). Unfortunately, students enter accounting curriculum with a lower aptitude for communication and problem solving in relation to their quantitative skills (Sneed & Morgan 1999). The authors suggest prerequisites in these areas would help students in their first accounting course and integration of these skills into the accounting curriculum would enhance student's skills. One survey of CPAs found that the majority believed communications skills was the only liberal arts requirement that should be expanded, and the accounting curriculum should focus on developing analytical and critical thinking skills rather than memorizing accounting standards (Hussain et al 1994).

According to Burnett (2003), "Accounting rules will change, but the need for these skills will not." Communication and higher-level thinking skills can be best integrated into the curriculum as a whole, rather than a specific class. While decision-making skills may be most appropriately developed in an auditing class, written and oral communication skills can be incorporated into a variety of upper-level courses. Technology skills also can be worked into the curricula of various classes, with assignments that require the use of spreadsheets, word processors, or other computer applications (Burnett 2003). Albrecht and Sack (2001) believe students do not realize the usefulness of technology in making business decisions.

Another concern is that the rigid programs, coupled with a false understanding of the accounting profession, attract the wrong kind of student to accounting (Williams 1993). Critical and logical thinking skills are invaluable to accountants in decision-making as they deal with incomplete data and a continuum of possible solutions to a problem. However, society paints the picture of the boring accountant monotonously counting beans to find the one definite answer (Williams 1993). Because accounting is perceived to be a numbers-driven profession, many students who have the creativity and critical thinking skills to make a positive impact on accounting choose other, seemingly more exciting, business majors such as finance and information systems. The accounting departments are losing these students and instead attracting students who like the systematic numeric solutions discussed in beginning accounting classes (Albrecht & Sack 2001).

Interest in the accounting major has fallen significantly in recent times. In 1990, four percent of college students majored in accounting, but by 2000, the percentage of

accounting students had dropped to two percent. In this same time frame, interest at the high school level had dropped from four percent to one percent of students planned to major in accounting (Hunt, Falgiani, & Intrieri 2004). Albrecht and Sack (2001) attribute this decline to relatively lower starting accounting salaries, attractive career alternatives, the increase in credit hours needed for CPA certification, and a misconception, often negative, of the accounting profession. This negative representation can be seen in movies and fiction, as accountants are shown as flexible only for unethical or illegal behavior. This has not given accounting an overall negative image, but as Hunt et al. (2004) point out, college freshman see accountants as worse than those in the professions of law, banking, and money management.

Unfortunately, the first accounting course, often required of all business majors and many nonbusiness majors, has failed to generate interest in pursuing an accounting major. While this course has the potential to be an important recruiting device, it has instead proved to confirm the preconceived bias that accounting is boring. Often, the course is taught in a lecture style without much student involvement. Journal entries and external financial statement preparation make up the homework, and the professor shows the single correct answer on the board during class (Williams 1993). The course fails to show the usefulness of the information generated and the judgment and decisions that face accountants today (Chen, Jones, & McIntyre 2004).

As Williams (1993) points out, universities must realize both students and employers are customers before a design with a customer focus can be implemented. Therefore, accounting educators are posed with a very difficult dilemma: how to prepare students for a technical CPA exam while ensuring the industry graduates have the broad

experiences to be successful on the job. If the introductory accounting course fails to show undergraduates the importance of communication and critical thinking to accountants, it is unlikely the students' perception of accounting as a profession of numbers will change.

Attempted Solutions: The Computerized CPA Exam

Perhaps the best way to entice accounting faculties to re-evaluate the accounting curricula would be a change in the CPA exam. The exam should test the skill sets needed to success in the profession, and may colleges and universities model their curriculum to help students pass the exam. Therefore, if the CPA exam correctly tests the skills needed by accountants, colleges and universities should correctly prepare students for the profession.

The designers of the CPA exam have acknowledged the changing tasks of entry-level CPAs and have altered the exam to align better with the skill sets needed in today's world. In the spring of 2004, a computerized CPA exam replaced the old paper and pencil style. Paul (2004) argues in this "first major overhaul of the CPA exam since 1917...future CPAs would be tested on information they would actually use as entry-level CPAs."

The new interface not only brings the exam up to date with technology but also allows for the testing of new skills sets. The test now requires research using online databases to solve problems. To score well on these simulations, the test-taker must be able to integrate accounting knowledge and research skills and apply these skills to a particular problem. The CPA candidate must then prove adequate communication skills by presenting the answer in a functional way. Solutions could require the use of

spreadsheets, word processors, or tax worksheets. Possible databases needed could include FARS (Financial Accounting Research System) and RIA and CCH (two prominent tax databases).

A new format

The four sections of the exam have been revamped and renamed. Auditing and Attestation replaces the previous section called Auditing. The section will still focus on knowledge of audit procedures and GAAS (Generally Accepted Auditing Standards) but will use a broader set of skills to apply the knowledge. The Financial Accounting and Reporting section has kept the same name but the content has changed. This section once focused entirely on financial accounting for business enterprises. Now, however, one-fifth of the section will focus on government and not-for-profit organizations. Government and not-for-profit accounting had been covered in the Accounting and Reporting section on the old exam (King 2002).

The major overhaul affects the final two parts of the exam. Accounting and Reporting and Business Law and Professional Responsibility have been replaced with Regulation and Business Environment and Concepts. The Regulation section will cover tax and law and professional responsibility. While the weight of the tax portion (60 percent) remains unchanged, the section will now include tax accounting issues, property transactions, and comparison of tax reporting among different entities. The content of business law covered the exam will not change, but this knowledge will carry less weight on the new exam. The final section will incorporate business structure and managerial accounting, at the same weights as the old exam. Seventy percent of this section,

however, covers topics not included on the paper-and-pencil test. These areas include economic concepts, information technology, planning, and budgeting (King 2002).

In the past, students had to take of the test at the same time. A candidate needed to pass at least two sections with a 75 percent and get at least 50 percent on the remaining parts to receive credit for any sections. The new rules require first time test-takers to complete all sections within 30 days. The 75 percent threshold remains, but the test-taker can receive conditional credit on a section regardless of the scores on the other parts. After one section is passed, the candidate has 18 months to pass the remaining sections (King 2002).

The pencil-and-paper exam was 50 to 60 percent multiple-choice questions with the remainder problems and essays, but the new exam is 80 percent multiple-choice questions and 20 percent simulations. The multiple-choice questions assess the test-takers knowledge while the simulations test the knowledge and skills used on the job. Unlike the old exam where each candidate would take the same test on the same day, the computerized format allows each test to be unique by drawing questions from a database of possibilities. The new exam is offered two out of every three months, rather than only in May and November (King 2002). The full exam is no longer required to be taken in a 48-hour time frame, which, coupled with the year-round testing, gives a test-taker more flexibility on how to schedule the test. Prospective CPAs should find these testing timelines more manageable, and more professionals may be inclined to sit for the exam under these conditions (Paul 2004).

A better fit for the profession

In 2002, the AICPA surveyed experienced CPAs to determine what skills are most important for entry-level accountants. The two most widespread responses were accountants must be able to identify business risks associated with accounting issues and effectively communicate technical information (Snyder 2003). These results solidified the AICPA's need to test more than just technical accounting skills on the uniform exam.

The old exam focused on the need for accounting knowledge. This dedication to professional knowledge came at the expense of testing communication, analytical, and technology skills. Although simulations have replaced the essays of the old exam, these simulations demand written communication skills in a more real-world model. While all skills were tested in the old exam, the new exam encompasses a broader sense of all skills needed for success today (King 2002).

Possible Results

The changes in the CPA exam could affect the skill sets of entry-level accountants. While it is too early to draw conclusions on the effects the revised CPA exam will have on the accounting industry, it is probable the changes will affect what educators and teach and what students learn. Test takers go through extensive preparation to ready themselves for the exam, because they are dedicated to entering the accounting profession. If the exam can truly test the professional, communication, and thinking skills accountants need to be successful, the CPA applicant's studying will be dedicated to achieving these skills. In turn, accounting faculties will be forced to reevaluate the curriculum and find ways to help students gain the skills needed to pass the exam and succeed in the profession.

It takes immense determination to sit for the CPA exam. Accounting students dedicate many weeks to exam preparation. Many have stayed in school an extra year to meet the 150 hours to take the exam. Before the test, most CPA candidates sign up for study classes or buy test review books to study on their own. The dedication to passing the test is rooted in the drive to succeed as public accountants. If students understand the ability to effectively communicate is an essential asset for this success, I think students would be more open to developing their communication skills before entering the profession.

The recent changes in the CPA exam give evidence of the test's desire to be inline with the needs of the accounting profession. For the exam to test skill sets the profession deems important, the accounting industry must first take a look at the priorities it holds. If the CPA exam will adjust to the profession and students and faculty will make adjustments for the CPA exam, the accounting industry should be able to increase the communication skills of entry-level accountants through a profession-wide dedication to effective communication.

It will take time for faculties and students to find ways to develop the skill sets needed in the accounting field. A further area of study will be to look for changes in the accounting curriculum, as it works to adapt to a new CPA exam and a changing professional environment. It would be interesting to see if the new simulations' focus on researching and application, rather than memorizing the rules, will cause students and faculty to have more interest in developing the communication skills necessary to apply broad research to specific problems.

Bottom line: It's up to the profession

The profession cannot just rely on the CPA exam and accounting educators to bring about change. The profession must realize accounting is a business of communication and dedicate itself to hiring and training good communicators. Accountants must work to effectively communicate their services to the public. Before any stereotypes about the bean-counting accountant can change, the public must have a firm understanding of what accountants do and how accounting information is useful.

For example, if the profession needs better writing skills, these skills should be a part of the recruitment process. Porter (1997) suggests recruiters require applicants to submit a writing sample. Interviewers could integrate a 20-minute writing exercise into the interview-day schedule or interviewees could be asked to bring an assignment from a class or internship. By integrating a written component into the recruitment process, accounting firms will legitimize their desire for improved writing skills. Interviewees would recognize the need for effective writing skills to enter the profession, and a written component in the interview process would be a tangible reason to improve skills before looking for work.

The profession must portray itself as an industry of strong communicators. The accounting profession needs to regain investor confidence and increase popular opinions by demonstrating positive actions to the issues currently plaguing the audit industry. Firms must communicate effectively with clients so the scope of services provided is clear to all.

An accounting profession dedicated to effective communication could fight the old stereotype of the number-crunching accountant. This image could be replaced with

one of a helpful and innovative financial adviser. The CPA exam could then follow the profession's lead and format the exam to test skill sets needed by today's accountant, and students and faculty would focus on these skills in the classroom. But, if the accounting industry does not become a profession committed to communication, it is unlikely any revisions in curriculum and professional exams will bring lasting change to the accounting profession.

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