

## **Professional presence and soft skills: a role for accounting education**

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### **Abstract**

Current economic conditions have changed the dynamics of all employment, including accounting, which traditionally has had a supply shortfall. CPA firms are beginning to lay off experienced people for the first time in ten years, while still hiring new staff accountants. The AICPA Vision 2011 Project has added soft skills to the list of core competencies that successful accountants should possess. Therefore, a case can be made that accounting educators have a responsibility to help prepare students to make the transition from unfocused high school seniors to contributing members of a professional service team. It is incumbent upon accounting educators to prepare students to be competitive in the unfolding economic future. In summary, technical skills are necessary but not sufficient for a successful accounting career that includes an individual's selection, retention and advancement.

An incremental laboratory experience was designed to create an environment for soft skill development that does not diminish the attention to accounting theory and technical development. The mandatory experience was added to two required accounting classes starting in the spring of sophomore year. The lab was based on an assessment of needs identified by the profession in a series of interviews and considerations of the professional development literature. The lab experience includes: (1) Professional Motivation, (2) Emotional Intelligence, (3) Soft Skill Development, (4) Career Skills, and (5) Time Management. These specific skills are grounded in the context of emotional intelligence (Golemon, 2004), which focuses on student's individual responsibility for creating their own professional futures.

This laboratory experience has a dual focus – of satisfying the needs of students and the accounting firms that employ them by creating mature professionals able to maximize the contribution they make over their entire career. The experience is designed to have students take ownership of their professional future early in their accounting education, resulting in their having a satisfying experience in their studies and ultimately, their career.

**Key Words:** Accounting Education, Professionalism, Soft Skills, Emotional Intelligence, AICPA Vision 2011 Project

## The Case for Professionalism and Soft Skills in Accounting

For years businesses have attempted to analyze top performers and establish criteria on which to base future selection and retention decisions (Bonnstetter, Suiter & Widrick, 2001; Kouzes & Posner, 2002; Kermis and Kermis, 2008). Since the 1950's, there has also been considerable discussion pertaining to the appropriateness of accounting education in terms of its ability to produce ethically sound leaders (Dosch & Wambsganss, 2006), individuals with excellent soft skills (AICPA, 2008) and individuals with strong emotional intelligence (Kirch, Tucker & Kirch, 2001; Golemon, 2007; Golemon, Boyatzis & McKee, 2004). With the move from GAAP (Generally Accepted Accounting Principles) to IFRS (International Financial Reporting Standards), there is an increased need for accountants with strong soft skills because of IFRS's requirement to apply principles rather than comply with rules. Accountants facing the move to IFRS will need technical training, but their biggest challenge may be mastering the soft skills such as judgment, critical thinking and analysis, integrity and openness, as well as how to make transparent disclosures (Leone, 2008). Leading accounting researchers and partners in major public accounting firms have increasingly called for adjusting accounting education to reflect the realities of the current work environment as another way to create accounting professionals (Beresford, 2005; Wyatt, 2004).

Despite these calls to change accounting education to better reflect the demands of today's economic realities and futures, one of the current challenges to the accounting profession is the disconnect between today's group of managers and partners and the propensities of their upcoming employees, the so-called "Millennial" Generation. It has been stated that the differences in attitudes between this group of new recruits and current supervisory staff and clients are so profound that "business, as it is currently conducted, will never be the same again (Smith, 2008). Reasons behind this disconnect include the concept of transition to adulthood held by the current generation of young people and that held by adult society. Adult society holds the role transition to marriage as an essential marker of adulthood. However, adults also hold other character qualities (Arnett, 1998), having strong moral connotations, as distinctly *right* ways for an adult to be and behave. These qualities include reliability, diligence and impulse control. Emerging adults, on the other hand, emphasize such qualities as accepting responsibility for one's self, making independent decisions and financial independence. Therefore, the characteristics used by emerging adults to denote their transition to full adulthood emphasize *individualism*, while those used by adult society to denote this transition emphasize *teamwork* and *emotional intelligence*.

Arnett (1998) defined this process of transitioning from adolescence to full adulthood as *emerging adulthood*: "...the process of developing the capacities, skills and qualities of character deemed by their culture as necessary for completing the transition to adulthood (p. 312). This is a time when emerging adults are especially open to the positive impact of training and experience. The period overlaps college students as well as those in the early stages of career building. More than one fifth of 25-year-old Americans still live with their parents, and the definition of adulthood is no longer clear. The *full nest syndrome* is becoming more common and as a result many emerging adults are free to spend their wages on luxuries without paying rent and assuming the full responsibilities of becoming an adult (Mogelonsky, 1996). This syndrome serves to prolong the period when full adulthood is not achieved. Most entry level accountants fall into this category and are therefore most receptive to programmatic development of their soft skills which can contribute to their maturation.

20% of success in any career is believed to be based on intelligence: the ability to learn, understand and reason. The other 80% is based on the ability to understand oneself and interact with other people (Kirch, Tucker & Kirch, 2001). Successful CEO's are effective leaders, possessing such traits of emotional intelligence as integrity, maturity, business acumen and social skills. Daniel Golemon (2004; Golemon, Boyatzis & McKee, 2004), who coined the terms *emotional intelligence* and *social intelligence*, divides emotional intelligence into five components: self-awareness, self-regulation, motivation, empathy and social skills. Training programs have been designed to teach aspects of emotional intelligence. This type of training is a long-term process that requires a commitment by leaders of the organization. Yet competencies in these areas are seldom emphasized in formal education, so if an organization or a profession, such as accounting, leaves soft skill/emotional intelligence issues unaddressed, certain problems will persist (Kirch, Tucker & Kirch, 2001). Furthermore, employers tend to hire staff accountants based primarily on grade point average and a relatively short interview, in which the true aspects of motivation, soft skills and other aspects of emotional intelligence are not elucidated. In interviews of key stakeholders responsible for hiring new accountants (Kermis and Kermis, 2008), certain character traits which are aspects of emotional intelligence, have been found to be lacking in new hires. These include: discretion, independence, patience, work ethic, soft skills, empathy and relationship building.

Additional research has found that utilitarian, individualistic and social values are the key motivators to success in the financial industry (Bonnstetter, 2006), defined as the ability to earn more than \$500,000 per year. In a practical sense, these individuals want to be in control and make money while helping others with financial solutions. They prefer professional or social relationships, are less comfortable in being personally close to others and may be willing to use or manipulate others. They tend to be more of a delegator than a doer, are results rather than process focused and are comfortable correcting others. They also demonstrate a high level of versatility – easily adapting to system and policy changes, plans or new superiors. Highly successful people in the financial industry have strong internal motivation and drive. They want to learn, do and achieve more. They identify strongly with their job, take it seriously and want to make a positive contribution through their work-role. They are confident in their abilities. Finally, because of the nature of their business, they are very structured and adhere to rules and regulations of financial systems. While they focus on the present, many have the drive to further advance their careers and become even more successful.

Businesses today are using considerable resources preparing new employees to do the most basic work, e.g., remedial writing and reading comprehension courses, as well as analytical skills. A large gap exists in the understanding of millennials about how the world operates – even the best candidates are coming with gaps that must be filled (Smith, 2008). These gaps are even greater because of the speed of change that the millennials have been exposed to. While their technological growth has been exponential, no one has taken the time to help bridge the gaps so that their unique skills contribute to success rather than frustrate it. This is especially true in the area of soft skills and professionalism (Kirch, Tucker & Kirch, 2001). The CPA Vision 2011 Project sponsored by the American Institute of Certified Public Accountants (2008) stated that the core competencies of successful accountants include those relating to communications and leadership skills: "...able to give and exchange information within a meaningful context and with appropriate delivery and interpersonal skills. Able to influence, inspire and motivate others to achieve results (p. 17)." The AICPA acknowledges that this will require the development of a

wide variety of new skills, the use of non-traditional methods and different communication skills for internal and external use, including "...a broad range of techniques including facilitation, teamwork, and 'people skills' far beyond traditional written and oral skills (p. 17)."

A study of the CFO's at 112 *Fortune* 1,000 firms (Davis & McLaughlin, 2009). The goal of this research was to determine how finance partners with line management in today's economic climate where there is concern over the independence of finance in reporting corporate results. Regarding training and development, finance training sometimes included leadership training in group facilitation, interpersonal skills, motivation, written and oral communication, and team building. By itself, this additional training is unlikely to lead to business partnering. Other aspects of emotional intelligence are also required including the need to understand the problems managers face in other business units and functions. Financial managers need to be aware of and learn the perspectives of other disciplines and how they contribute to solving important business issues. This increases the seriousness with which other disciplines take financial managers since the finance staff often experiences difficulty gaining access and being taken seriously by people in other units. "It's much easier for the finance staff to perform routine accounting and finance work in isolation (p. 51)." However, "...cross-functional career paths need to be worked out for high-potential managers (p. 52)."

### **Emotional and Social Intelligence and Accounting Education**

Emotional intelligence is a factor in successful life adjustment. Not only has it been found to contribute to a productive work/life balance, it also relates to salary for both men and women, and at different levels of educational achievement (Lennart, 2001). The number of final job offers for accounting major graduates is affected by the graduate's level of emotional intelligence. These results indicate the relevance of emotional intelligence in the job search process and indicate the need for accounting educators to plan their curricula to more effectively enhance the job placement of their graduates with the Big 4 firms (Chia, 2005).

In economics, personal capital formation, the human capacity reflecting the quality of an individual's psychological, physical and spiritual functioning, has been found to be a significant source of economic growth (Tomer, 2003). This is a factor fundamentally different from cognitive ability. Spending effort to improve emotional intelligence, often to enhance job performance, is the essence of what a successful investment in personal capital involves. Emotional intelligence is clearly a skill that employers seem to value and that may also be important to personal development. Therefore, accounting education must attempt to inculcate emotional intelligence in its graduates in addition to technical knowledge. Research has found that the level of emotional intelligence in accounting students may be a concern. Furthermore, there is no evidence that one term of traditional accounting education can be expected to provide an opportunity for improvement. Thus, attempts to increase the emotional intelligence of students may require targeted educational interventions (Bay and McKeage, 2006).

Accounting and finance professionals looking to advance their careers will need solid technical skills, as they always have, but increasingly they also will need soft skills, according to Accounting Management Solutions (2007). "...Technical skills refer to general accounting and financial reporting knowledge, and SEC reporting expertise for public companies. They also include internal audit and financial analysis skills, knowledge of software systems and competencies in tax planning and code compliance. Soft skills include written, verbal, presentation, and interpersonal capabilities." Other research conducted by the Chartered Institute

of Personnel and Development has included time management, listening skills, assertiveness and negotiation and influencing among important soft skills to possess for successful career development and contributions to accounting and finance organizations (Jarvis, 2005).

### **The Current State of Accounting Education**

Students, in addition to the technical skills required for an accounting career, also need to develop social or emotional intelligence (Golemon, 2004). This can be accomplished by helping them to equip themselves with professional skills like writing, speaking out, presenting, decision making and teamwork. In order to achieve this, new concepts, strategies and methodologies need to be introduced into the teaching of accounting. In the old paradigm, teachers were considered as the sole source of information and students approached them for every possible solution for problems encountered (Jayaprakash, 2005). It is recognized that teaching methods can influence the development of several social intellectual abilities such as: cooperation, leadership, responsibility, self-confidence, independence, ability to make decisions and communication skills (Riccio, 2008).

In the modern paradigm, teachers are considered facilitators and mainly act as guides for their students. The teaching strategies used today must provide opportunities for self-development and integrate content learned with real world experiences. Teaching tools such as interactive case studies, simulations and games, and teamwork have been stated to be of high importance to help accounting students adjust to the real world challenges they will face as accountants. However, these methods run the risk of allowing students to hide in the details of analysis without focusing on the process of presentation and teamwork as well as other soft skills. To succeed, a future accountant has to be prepared to deal with the challenges of establishing rapport and communicating effectively. This means not only creating reports but promulgating them, more importantly the abilities to adapt himself/herself to the professional environment which requires communication and social interaction.

It is generally agreed that motivation has an effect on student performance and learning. Research has found that tying accounting concepts to career applications can be used successfully in introductory accounting classes. The more that students realize professional presence skills, in addition to accounting concepts, can be applied to their careers, the greater their interest and motivation will be in the class. They will also show a greater commitment to becoming an accounting professional (Turner, Lesseig & Fulmer, 2006).

As seen in the research, faculty face many challenges both in and outside the confines of the university setting. They must increase the number of technical topics and the depth in which that material is covered, while simultaneously being asked to add the dimension of soft skills and professional presence, which traditionally has not been addressed in accounting curricula. For example, with the movement toward the 150 hour requirement for licensure in most states, accounting programs have tended to add more technical education rather than taking the opportunity to increase the breadth of students' educational experience. This additional breadth of accounting education is becoming increasingly important since employers have acknowledged an overall decline of soft skills among today's graduates (Beard, Schwieger & Surendran, 2007). Further, faculty must adjust their material coverage for the multi-tasking of today's college students in order to keep them engaged. In the lab experience described in the next section, the concerns voiced by the employers regarding the apparent absence of soft skills and competencies are addressed by adding to students' formal accounting education.

A case can be made that as a professional development program, accounting education has the responsibility to help prepare students to effectively and efficiently make the transition from unfocused high school seniors to contributing members of a professional service team. In the past, many accounting educators did not feel that this expectation should be placed on them. These educators rightly focused on the theory and technical skills that are expected by the accounting profession. However, they either actively or passively avoided addressing the ever more critical dimension of soft skills, or those skills relating to emotional intelligence which are necessary for the successful execution of professional responsibilities.

Many accounting programs responded to this challenge by changing their focus to soft skills which provided disappointing results. These programs have reemphasized technical skills because their experience has convinced them that class time is better used for developing students' accounting skills (Blanthorne, Bhamornsiri & Guinn, 2005). In a study, 402 individuals recently promoted to partner were asked to rate six skills in terms of their importance for promotion to three levels: from staff to senior, senior to manager and manager to partner. These skills included interpersonal, communication, administrative, technical, leadership and practice development. The results indicated that soft skills become increasingly important for promotion to higher levels, but that accountants must also possess a high level of technical competence throughout the promotional process in order to reach the point of consideration for partnership (Blanthorne, Bhamornsiri & Guinn, 2005). In short, technical skills are necessary for a successful career, but not sufficient. Furthermore, without soft skills and professional presence careers tend to be short circuited, if not dead ended.

Accounting students exhibit a wide range of abilities and academic socialization. Many students have learned social skills and oral communication skills that are not matched to those of demanding public and corporate accounting needs (Sergeniean & Pant, 1998). It has been suggested that typical personality traits present in accountants and accounting students and professionals may mitigate against them being good communicators. Researchers have suggested that models be developed to address communication more explicitly in accounting education (Hall, Wilson, Rainer & Jagielska, 2007).

### **Intervention: Phase I**

In the highly competitive arena of identifying and developing the "best and brightest" pursued by both higher education and the accounting profession, the old model will no longer achieve the desired results for any of the three parties: the students, the profession and the educational institutions. Based on previous research, a laboratory experience was created to provide an environment where soft skills may be developed without diminishing the attention to accounting theory and technical skill development. This was done by creating an extra student contact opportunity, viz., a mandatory three hour laboratory experience in conjunction with the associated courses. The experience starts with the second Introductory Accounting class offered to those intending to major in accounting in the spring of their sophomore year and concludes with Intermediate Managerial Accounting the following fall semester. The lab and associated activities were attached as a requirement to formal accounting classes to increase their relevance and impact. The activities which follow are aimed at developing professional skills as well as skills associated with emotional intelligence. It should be noted that the course is evolving, but currently includes the following components.

## **The Laboratory Environment**

A standard classroom was re-designed to accommodate the technology that students have become accustomed to. To that end, a \$40,000 investment was made to create an environment that provides more stimulation than standard PowerPoint and chalk presentation. The utilization of synchronous images on multiple screens with Smart Board Technology allows for annotation of previously static documents. This has been very well received and appears to be effective in engaging the students on their technological terms.

## **“Ramping Up”**

The lab experience offered the opportunity to accommodate individuals new to the accounting major, or who felt the need for consolidation of their understanding of topics covered in the first introductory course. Five weeks of remedial accounting classes were offered during a portion of this lab time to facilitate this ramping up for those who had a need.

## **Professional Motivation**

The lab opened with a panel discussion designed to answer the questions: “Why major in accounting?” and “What can you do with an accounting degree?” Individuals participating ranged from two graduating seniors to a managing partner of a CPA firm, CFO’s and a Corporate Treasurer. Guest speakers are utilized frequently to tell their story and give students a chance to envision their career path by talking to a person who has experienced it. Presenters offer business cards and invite student follow-up. Professionalism is modeled and encouraged by suggesting students send a thank you email.

## **Introduction to Emotional Intelligence**

An underlying tenet of this experience is that individuals become active participants and are primarily responsible for their personal and professional development. A lecture on emotional intelligence and the way in which that will impact their growth and development was provided early on in the experience. Additionally, a certified counselor administered the Myer Briggs assessment tool and debriefed students on where they stood in its results. This initial orientation to emotional intelligence is enhanced further in the program with the administration of the TriMetrix DNA™ performance benchmark.

## **Soft Skill Development**

As a continuation of the work in emotional intelligence, students will be given the Target Training International TriMetrix DNA™ later in the program. This powerful instrument assesses the individual’s soft skills and the way in which they are presented in public. These results can be compared to a multi-thousand national sample, as well as a sample of respondents from the financial industry (Bonnstetter, 2008). This will provide a detailed coaching report and personalized training opportunities for each student that can be used as a roadmap to help them grow and develop over their remaining college years. Having knowledge of the benchmarks for

professionalism, and how students individually match up, as early as possible in their development should give them a head start in developing the skills necessary for success in their career.

Additional activities to further develop soft skills were incorporated into the experience. Students initially were required to present verbal resumes to the class as a starting point for developing presentation skills. There will be formal feedback and a question-and-answer segment accompanying each presentation. This will continue with more detailed public speaking opportunities. Students were randomly assigned to study teams and required to meet for a minimum of one hour/week to review material presented and preview new material. This required reconciling individual schedules and group cooperation. As an incentive, one point for each hourly meeting, up to a maximum of four points, was added to each student's period exam score. This gives students an opportunity to support each other and become responsible for someone other than themselves.

### **Career Skills**

Students participate in a five week program, in conjunction with the Career Planning and Job Placement Office, establishing the foundations for professional motivation and activity. This will include personal goal setting, resume preparation, video interviews, interview debriefing individually and with the entire group, and preparation of a professional development plan for the next six months to be reported on in the second semester of this intervention.

### **Time Management**

Effective time management is not an accident; it can be learned. Individual productivity is a function of the ability to manage commitments within the time available. Current plans are to offer a four week Steven Covey certified time management program in the second semester pending funding. The goal is to get the students to understand the value of making and keeping commitments through effective use of a planner.

### **Summary and Conclusion**

This laboratory experience, while in the early stages of implementation, is a critical first step for formal accounting education to address the needs of the whole student as identified in the literature review. The intention is to help create mature professionals during their college experience so that they will be able to meet the needs of potential employers and thereby have a fulfilling life and career. The program of study is designed to accomplish this by having students take ownership of their future.

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