Five Suggested Soft Skills Learning Objectives for Enhancing Undergraduate Accounting Curriculum

Cassandra Bennett
Bloomsburg University

Jeffrey L. Bennett
Lycoming College

ABSTRACT

Accountants interact with a multitude of stakeholders on a daily basis, from co-workers and supervisors to clients and members of governing organizations. Developing skills to navigate these interactions is crucial to their success. As Colleges and universities must develop ways to teach and assess these skills alongside the technical competencies of the industry. This paper identifies five key components of softs skills to be addressed in undergraduate curriculum: communication, critical thinking, reliability and responsibility, engaged listening, and respect. Five suggested learning objectives were derived from these components. The learning objectives related to these skills can be integrated into the existing course curriculum rather than as a separate course. Objectives could be completed in an efficient manner without adding significant time or effort of developing new classes.

Keywords: Soft Skills Learning Objectives, Accounting Undergraduate Curriculum

INTRODUCTION

Higher education institutions provide the gateway for students to gain the knowledge and understanding necessary to excel in their careers. Colleges and universities must ensure the curriculum includes learning objectives that reflect the current needs of employers to increase student employability. Albrecht and Sack (2000) emphasized the need for American accounting graduates to possess soft skills in order to be prepared for today's business environment. Some researchers suggest that students demonstrate the technical accounting knowledge required by the industry; however, they possess limited soft skills upon graduation (Bressler & Pence, 2019). Some research cites the home environment of Millennials, where everyone received a trophy and parents hovered over them, as a possible reason for the lack of soft skills in today's graduates (Bressler & Pence). Regardless of the reason for deficiency of soft skills, the accounting industry recognizes that new hires must demonstrate these skills in order to be successful.

The development of soft skills is of increasing importance to employers, professional associations and policymakers (Levant et al., 2016). Employers seek candidates who demonstrate a mix of both hard and soft skills which are constantly changing with the business environment (Gerstein & Friedman, 2016). Ramlall & Ramlall (2014) cite two studies which suggest that job success is 75% - 85% dependent on interpersonal skills while only 15% - 25% dependent on technical competency. With an increased research focus on "the gap between what the workplace demands of new hires and how well colleges and universities are helping students translate their academic accomplishments into workplace success" (MacDermott & Ortiz, 2017, p.4), it is essential for faculty to incorporate soft skills learning objectives into the accounting curriculum.

The Pathways Commission noted that one of the impediments to changing the accounting curriculum is the "cumbersome and time-consuming institutional process to change curriculum" (American, p. 113). In addition, Rebele & Pierre (2019) emphasize that implementation of soft skills into the curriculum could compromise the technical material covered given the limited number of credit hours. The purpose of this research was to provide a rubric in which the learning objectives which could be integrated and accessed alongside the technical material covered in undergraduate accounting courses.

SOFT SKILLS LEARNING OBJECTIVES

This commentary focuses on five major components of accounting soft skills including: (1) communication; (2) critical thinking; (3) reliability and responsibility; (4) engaged listening; and (5) respect. A soft skill learning objective was derived from each of these elements. Learning objectives describe the knowledge a learner must acquire regarding a specific concept or skill (Alonso et al., 2008). Using Blooms Taxonomy, which separates skill levels into six categories from lower-order cognitive to higher-order cognitive skills (Adams, 2015), five learning objectives were created which may be incorporated into accounting undergraduate curriculum. These learning objectives allow instructors to assess a student's soft skills at the undergraduate level and encourage the enhancement of these skills prior to employment.

1. Demonstrate ability to effectively communicate with instructor and peers. (Communication)
2. Adapt to changes in surroundings and generate constructive solutions to issues that arise. (Critical Thinking)
3. Perform tasks in a timely manner. (Reliability and Responsibility)

4. Apply active listening skills to classroom discussion. (Engaged Listening)
5. Recognize ways to treat others with dignity and respect. (Respect)

Each of these learning objectives can be rated on a numerical scale or can simply be assessed as does not meet expectations or meets expectations. Specific evaluation of each of these learning objectives will be discussed in further detail below and a suggested rubric is provided on Table 1.1 (Appendix).

Communication

Communication is an essential part of business, especially in the accounting industry since accountants interact with a variety of stakeholders. Accountants also use interpersonal skills as a means of marketing their business. If clients are pleased with their interactions with their accountants, they will likely refer them to other business clients (Daff, 2013). Bee, Jafry & Saucedo (2018) noted communication skills as one of the most desired attributes among accounting professionals. The American Institute of Certified Public Accountants (AICPA) (2018) noted one of the core professional competencies of a student entering the accounting industry is to "effectively deliver information in multiple formats tailored to the intended audience" (p. 2).

The introduction and evaluation of communication skills can begin in the classroom. Many Generation Z individuals (born after 1995), which is the current college student population, have grown up with an increased reliance on technology (Lifintsev et al., 2019) and their communication skills may be limited to social media and other digital formats. It is imperative that colleges and universities educate these students how to communicate in a professional environment. Effective communication skills can promote teamwork throughout an organization (Plant & Slippers, 2015). Communication includes both written and verbal aspects. The rubric in Table 1.1 (Appendix) provides some basic guidance on determining whether a student meets or does not meet the learning objective which refers to communication skills. An instructor can reflect on whether a student participates in classroom discussion and if the student uses appropriate and professional language when communicating verbally or in writing.

Verbal

Communicating via in-person, phone or using video conferencing software is an important part of the daily function of accountants. They must communicate with clients, co-workers, supervisors, governmental agencies and external creditors and lenders. Today's college graduates have grown up in a technologically advanced environment where emails, texts and social media are the norm for communication (Lifintsev et al., 2019). Making sure they possess the verbal communication skills to discuss in-depth accounting concepts and issues is an important part of their undergraduate curriculum. Employers appreciate employees who not only understand the technical side of accounting, but can also effectively have a conversation and articulate concepts and ask appropriate questions. Tenedero (2017) recognizes that professionals value communication as a major employability skill, while students ascribe less priority to communication skills.

Verbal communication takes place in the classroom and faculty can use these interactions to evaluate a student's communication skills. Students may be asked to answer problems, participate in group projects, share personal experiences relevant to coursework and ask questions regarding course material. Powless & Schafer (2016) suggest that assigning individual or group presentations can develop verbal communication skills among students. During these

verbal interactions, faculty can evaluate a student's communication skills and also provide constructive feedback either on an individual basis or during group discussions.

Written

       Today's fast-paced environment lends itself to increased communication via email, text and other forms of written communication. It is difficult to convey emotion and emphasis in written format. The importance of having proper "netiquette" or written communication over computer networks is increasing as more individuals now work remotely. A summation of guidance based upon literature of proper netiquette includes the following: (1) Do not use all uppercase, (2) use professional language and proper sentence structure (3) ensure correct spelling and grammar, (4) keep attachments to a minimum, (5) use a relevant subject line, (6) refrain from utilizing email to convey negative thoughts, (7) keep messages concise and to the point, (8) use a mindful tone (Yarmohammadian et al., 2012).

       Students use written communication in homework assignments, case studies, projects and email. Bressler & Pence (2019) suggest the use of a discussion board for accounting classes where students communicate about relevant accounting industry topics. This can provide a platform for practicing written communication skills. Faculty can use these opportunities to evaluate students written communication skills for items such as, proper language, tone, grammar and spelling. Students must learn professional communication skills in business and understand the difference between how they communicate with friends via text and social media and how they communicate with co-workers, supervisors and clients. A student's informal writing style used via technology platforms can extend to potential employers who may use technology to communicate with them (Powless & Schafer, 2016). "While incorporating such skill development into the curriculum may be a timely and challenging task, it is nevertheless very rewarding and has the potential to create sustained improvement in students' interpersonal skills" (Daff, 2013, p.577).

Critical Thinking

       Advances in technology have brought about significant changes in the accounting industry. Employees that can adjust to these technological advances allow businesses to pivot and continue to stay productive and profitable. Critical thinking is also an essential skill for public accountants as they not only need to stay relevant on accounting topics but also maintain a working knowledge of their clients' industries and developments that are occurring as well. Dr. David Griffiths, founder of K3-Cubed Ltd. stated that "Decision-making, critical thinking and collaboration are essential to function as a professional at a high level and to add value to employers and clients" (Stall, 2016, p. 18)

       Employers seek individuals who are able to adapt and respond quickly to changing market demands (Gerstein & Friedman, 2016). Etter, E. R., & Ross (2013) noted that a survey of accounting practitioners of necessary skills of entry-level accountants by Albrecht and Sack found analytical/critical thinking skills were ranked second highest among all skills. According to the AICPA, one of the core professional competencies is decision-making. It furthers explains that an accountant should have the ability to "Objectively identify and critically assess issues and use professional judgment to develop appropriate decision models, identify and analyze the costs and benefits of alternative courses of action and recommend optimal solution" (American

Institute of Certified Public Accountants, 2018, p.2). The emphasis on critical thinking is prevalent in the accounting industry. Two components of critical thinking which can be incorporated into the undergraduate curriculum are adaptability and generation of constructive solutions.

Adaptability

The ability to adapt to change is a desired quality of potential employees in any industry, including the accounting industry. Public accountants have to adapt to changes in accounting standards and principles, tax laws and technological advancements. Accountants in private industry must adapt to these changes along with changes in the industry in which their organization operates (market fluctuations, competitor trends, supply chain issues, etc.). It is imperative for organizations to have the ability to change with their environments which defines the concept of adaptability (Yigitbasioglu, 2017). Accountants must be part of the adaptability of the organization in order for them to succeed.

Opportunities for accessing a student's ability to adapt can occur through case studies and in-class assignments where certain inputs or factors are changed. Another practical assessment of a student's adaptability are changes in the class schedule or curriculum during the semester. For example, if a class is cancelled one day to due weather, illness or some other factor, it may be necessary for the faculty to change the class schedule and assignment due dates. Recently, COVID-19 has tested both faculty and student adaptability. "The pandemic has necessitated the largest and quickest transformation of pedagogic and assessment practice ever seen in contemporary universities" (Brammer & Clark, 2020, p. 454). As classroom lectures, homework platforms and exams all moved to online formats, faculty and students had to learn to adapt to these changes in our society.

Generation of Constructive Solutions

Accountants must continuously work to solve technical issues which arise in their daily routine, but more complex issues also pose a challenge for these individuals. Not only do accountants handle debit, credit and financial statement problems, they also face more dynamic issues which may be social, cultural or environmental in nature. For example, if accountants work for or audit an international organization, there may be different accounting standards and guidelines for other locations of that organization which must be considered in the decision-making process. It is difficult to standardize practices across countries without encountering resistance (Ben Salem et al., 2019). This is why we have different accounting standards across countries. With the evolution of technology, there is less need for accountants to prepare reports and more focus on interpretation of data and a shift to assisting in strategic planning of the organization (Hassall et al., 2013).

Faculty can solicit constructive solutions in the classroom through a variety of assignments and exercises, including case studies, journal article reviews, homework problems and discussions. Etter & Ross (2013) suggest that assigning professional articles to students not only provides practice reading professional literature, it also "helps them understand the methods of inquiry, analysis, and argumentation professional accountants use" (p. 596). Faculty can evaluate student responses to various problems to identify areas where students utilized critical

thinking to develop solutions. Constructive feedback should also be used to assist students in continuous improvement of this skillset.

Reliability and Responsibility

In order to be successful, employees must demonstrate reliability and responsibility. Accounting professionals can have very demanding schedules with constant deadlines to meet. Tasks and processing of documents must be completed in a timely manner to meet those deadlines and be in accordance with reporting deadlines (Bigioi & Ionescu, 2016).

College provides an environment where students can demonstrate these characteristics without the influence of parents or guardians. Students must develop self-regulated learning activities, such as time and task management (Mills, 2020). This can be difficult when students have several responsibilities competing for their time (Mills). Showing up for class on time and completing assigned tasks by deadlines are ways students can prepare for the accounting industry workforce.

Absence/Tardiness

Showing up for work on time and notifying supervisors in a timely manner of absence for work are ways that employees can demonstrate reliability and responsibility. Because the work of accountants relies heavily on deadlines, it is important supervisors are aware of absences or scheduled time off to adjust and ensure the work is still completed on time. In addition, Kocakulah et al. (2016) explains that the Bureau of Labor Statistics estimates that employee absences account for nearly 2.8 million lost workdays per year which one study translates this absenteeism could account for approximately 15% of profits if shown as an expense on the financial statements. This estimate does not "include lost productivity and missed deadlines, the costs for replacement staff and overtime pay for the replaced workers, and lowered morale costs" (Kocakulah et al., 2016, p. 89). Because absenteeism is costly to businesses, it should be addressed into the undergraduate curriculum.

Educators can prepare students for the workforce by evaluating them based upon being punctual for classes and recording classroom attendance. There are two types of absenteeism: voluntary and involuntary. If a student does not attend classes because he or she prefers to stay home, study on their own or prefers leisure activities to class, it is considered voluntary absenteeism (Triadó-Ivern et al., 2013). However, if a student does not attend classes because he or she has a work or family commitment or a health issue, it is considered involuntary absenteeism (Triadó-Ivern et al.). Unpredictable absences occur due to illness, inclement weather, family emergencies, transit delays, etc. Ensuring that students take the proper steps to notify instructors of absences can translate into their place of work beyond graduation. Habitual tardiness and/or absences should be reflected in a student's overall grade as this is an important part of an employee's evaluation in the business environment.

Completion of Tasks

Another way a student can demonstrate reliability and responsibility is through timely completion of tasks. In the workplace, accountants must complete several tasks on a daily basis. Multitasking is an essential part of accounting due to the nature of the industry. Whether working

through open items from several different clients, completing tax returns, posting journal entries or preparing financial statements, accountants must prioritize tasks in order to complete them in a timely manner. "Time management allows increased productivity, easier scheduling of tasks in order to achieve goals" (Bigioi & Ionescu, 2016, p. 779).

Undergraduate students may be given in-class problems, homework assignments, case studies and group projects. One piece of the evaluation of this coursework should be timely completion of these assignments. Educators may set penalties for late work or not accept assignments beyond the deadline in order to prepare students for the fast-paced work environment.

Engaged Listening

Listening skills include the interpretation of both verbal and non-verbal information conveyed by the speaker through demeanor and facial expressions during a face-to-face conversation (Stone et al., 2013). Being an active listener is a desired attribute of an accountant given the various contacts he or she may have on a daily basis. Engaged listening means hearing and interpreting the speaker's words in order to actively participate in relevant topics of discussion. A key component of developing client relationships is the ability to listen to the client's needs and develop solutions to assist them in managing their business. Reddrop & Mapunda (2019) note that clients have expressed concern that there is a lack of listening by their practicing client and instead they are just being instructed. There are many times when accountants may ask questions related to one topic, and the client will provide additional information on another topic during the conversation which can assist the accountant in providing a resolution to an issue or possible improvement to the business's operations. It is imperative for accountants to listen and recognize this additional information.

Engaged listening skills can be developed in the classroom through conversations between fellow students and faculty members when working on case studies or group assignments. Faculty may also elect to have students conduct interviews of working professionals and report their findings. This interaction could assist students with both written and verbal communication skills as well as engaged listening skills.

Participation

In the workplace, accountants are involved in discussions with supervisors, coworkers and various stakeholders. Engaged listening is an extension of communication skills mentioned above. Listening to clients and outside parties allows accountants to understand the context of the financial status or issues that arise. "Gouws and Terblanche (1998), estimate that listening and talking comprise two-thirds of accountants' communication with colleagues and clients, but that listening skills are not nurtured in proportion to the importance of these skills in professional practice" (Reddrop & Mapunda, 2019, p. 77). In order to effective enter a discussion with clients and colleagues, accounting professionals need to listen and comprehend what others are saying.

Faculty may be hesitant to include engaged listening as part of the curriculum because it often is a discrete act which is difficult to measure and observe (Reddrop & Mapunda, 2019). An area where faculty may be able to observe engaged listening is during classroom discussion. A student can apply engaged listening skills to classroom discussion by actively listening to others thoughts and suggestions and building upon them rather than altering the discussion completely.

As mentioned above, another way for faculty to evaluate engaged listening is through a professional interview assignment where students engage with working professionals. Finally, by simply following instructions, faculty can gauge a student's active listening skills.

Respect

Everyone deserves respect. McPhail (2013) argues that "if business schools want to prepare students adequately for the kinds of issues that will populate their professional life world, then they should be critically aware of human rights" (p. 394). In the public accounting industry, individuals must convey respect for a wide range of people that they deal with on a daily basis, including supervisors, co-workers, clients, external creditors and lenders and governmental agency personnel. In private accounting, an accountant's interactions among supervisors, co-workers, vendors, customers and other personnel should exude courtesy and respect.

Respect for others can be taught by parents, teachers, religious leaders and peers. A college campus is where individuals from various backgrounds come together to learn and become adults. Often college students define themselves throughout their college journey. Because college is an important link between childhood and adulthood, it is important for faculty to promote respect in the classroom. Undergraduate accounting curriculum should interlay critical reflection on social aspects rather than purely technical (McPhail, 2013).

Supervisor/Instructor

Organizational structures of companies require a hierarchy to maintain a functioning order. This hierarchy requires the typical subordinate/supervisor relationship. These relationships can lead to success throughout the organization when they are structured appropriately and respect for both parties is obtained. New employees should receive training on this structure and have the ability to understand their role in the organization to become a productive member of the team. Research suggests that the alignment of values between an employee and their supervisor leads to increased employee satisfaction and commitment (Dale et al., 2018). College graduates entering the workforce should be exposed to similar structures during their undergraduate studies and can transition this skillset into their new role in the workforce.

In the classroom environment, instructors can be thought of as supervisors. Students should treat their instructors with the respect that they would their future boss. This means addressing their professor by the proper name, raising their hand to speak in class, listening attentively during class and avoiding disruptions. Uncivil and disrespectful behavior in the classroom can have detrimental effects on the teaching learning process as it can consume time which should be spent on the material (Morrissette, 2001). In addition, outside of the classroom, students can show respect to instructors by using proper language both verbal and through written communication. Faculty may assess all of these actions and evaluate a student's level of respect.

Clients/Co-workers/Peers

Organizations typically provide employees with a handbook of policies which must be followed in order to remain employed. An area of emphasis in employee handbooks are

cultivation of the organizational culture. One aspect of organizational culture is fairness and respect for others in the workplace. Administration and leadership can promote civility in the organization by emphasizing "that respect is valued and supported" (Walsh et al., 2017;2018). As most organizations have policies and procedures which promote respect in the workplace, colleges and universities should emphasize respect in the classroom environment.

As leaders of organizations demand a corporate culture which encourages respect for one another, faculty should set expectations for respect in the classroom. One aspect of the learning environment which faculty can evaluate respect for others thoughts and opinions is through discussion posts or threads which can be done via online or verbally in class. These interactions with peers can provide measurable insight into a student's ability to appreciate the diversity of other's viewpoints. Murphy & Fortner (2014) noted "discussions can help students become connected to a topic and can encourage attentive, respectful listening" (p. 338).

RECOMMENDATIONS FOR FURTHER RESEARCH

Additional research could be conducted after implementation of the learning objectives of the rubric to determine effectiveness of soft skills curriculum enhancements. Surveys of students, faculty and employers could be completed and compared to evaluate soft skills efficacy and performance.

CONCLUSION

Colleges and universities are tasked with preparing students for their future careers. For the accounting industry, that not only means teaching the technical skills of debits, credits, journal entries and financial statement analysis, but the increasingly important soft skills as well. Programs that can master both of these aspects of learning will have a distinct advantage in successfully placing graduates as well as recruiting top high school students into the curriculum.

Faculty have an obligation to construct their courses to develop and measure student skillsets in the areas of communication, critical thinking, reliability and responsibility, engaged listening, and respect. These characteristics are crucial in forming a well-rounded college graduate that can have a distinct advantage as they enter the workforce. In many cases, the soft skills that have been developed are more important than the technical skills as it allows people to adapt more quickly to economic or industry changes or to make career path modifications. Technical skills in accounting can get you into a cubicle at an organization but possessing enhanced soft skills allows you to obtain a seat at the board room table to provide value in a leadership capacity.

REFERENCES

American Accounting Association and American Institute of CPAs. (2012). *The Pathways Commission: Charting a National Strategy for the Next Generation of Accountants.* Retrieved from file:///C:/Users/cbennett/AppData/Local/Temp/Pathways_Commission_Final_Report_Complete.pdf

Adams, N. E. (2015). Bloom's taxonomy of cognitive learning objectives. *Journal of the Medical Library Association, 103*(3), 152-153. doi: 10.3163/1536-5050.103.3.010

Albrecht, W. S., & Sack, R. J. (2000). *Accounting Education: Charting the Course Through a Perilous Future: Accounting Education Series*, (16). American Accounting Association, Sarasota, FL

Alonso, F., López, G., Manrique, D. & Viñes, J.M. (2008). Learning objects, learning objectives and learning design. *Innovations in Education and Teaching International, 45*(4), 389-400. doi:10.1080/14703290802377265

American Institute of Certified Public Accountants (AICPA). 2018. *The AICPA Pre-certificationCore Competency Framework*. Retrieved from https://www.aicpa.org/content/dam/aicpa/interestareas/accountingeducation/resources/downloadabledocuments/aicpa-pre-certification-core-compentency-framework.pdf

Bee, S., Jafry, S.I., & Saucedo, G. (2018). "Accounting Conversations: A Case Study in Auditor Communications." *Review of Business*, 38(2), 1-12. Retrieved from https://www.ignited.global/case/business/accounting-conversations-case-study-auditor-communications

Belik, B., & Violette, G. (2018). Student perceptions of what it means to be a professional: A survey of domestic and international accounting majors. *The CPA Journal (1975), 88*(9), 30-34.

Ben Salem, R., Damak Ayadi, S., & Kallal, R. (2019). Acculturation and accounting standardization strategies. *Journal of Accounting and Management Information Systems, 18*(3), 330-356. doi:10.24818/jamis.2019.03002

Bigioi, C. E., & Ionescu, A. (2016). Time management for accountants. *Challenges of the Knowledge Society, 6*(-), 779-783. Retrieved from http://docplayer.net/42217424-Time-management-for-accountants.html

Brammer, S., & Clark, T. (2020). COVID-19 and management education: Reflections on challenges, opportunities, and potential futures. *British Journal of Management, 31*(3), 453-456. doi:10.1111/1467-8551.12425

Bressler, L., & Pence, D. (2019). Skills needed by new accounting graduates in a rapidly changing technological environment. *Journal of Organizational Psychology, 19*(2), 50-59. doi: 10.33423/jop.v19i2.2043

Daff, L. (2013). Accounting Students' Reflections on a Course to Enhance their Interpersonal Skills. *Accounting Education, 22*(6), 563-581, doi: 10.1080/09639284.2013.847322

Dale, K., Fox, M., Mahoney, C. B., & Minnesota State University, M. (2018). The relationship between supervisor and subordinate value congruence and role stress. *Journal of Behavioral and Applied Management, 18*(1), 1-18. doi:10.21818/jbam.18.1.1

Etter, E. R., & Ross, B. W. (2013). The use of article summaries in accounting courses: Improving students' reading comprehension, learning, thinking, and communication skills. *American Journal of Business Education (Online), 6*(6), 595-608. doi: 10.19030/ajbe.v6i6.8163

Gerstein, M., & Friedman, H. H. (2016). Rethinking higher education: Focusing on skills and competencies. *Psychosociological Issues in Human Resource Management, 4*(2), 104-121. Retrieved from https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2783887

Hassall, T., L. Arquero, J., Joyce, J., & M. Gonzalez, J. (2013). Communication apprehension and communication self-efficacy in accounting students. *Asian Review of Accounting, 21*(2), 160-175. doi:10.1108/ARA-03-2013-0017

Kocakulah, M. C., Kelley, A. G., Mitchell, K. M., & Ruggieri, M. P. (2016). Absenteeism Problems And Costs: Causes, Effects And Cures. *International Business & Economics Research Journal (IBER)*, *15*(3), 89-96. doi: 10.19030/iber.v15i3.9673

Levant, Y., Coulmont, M., & Sandu, R. (2016). Business simulation as an active learning activity for developing soft skills. *Accounting Education: 2014 World Congress of Accounting Educators and Researchers, 25*(4), 368-395. doi:10.1080/09639284.2016.1191272

Lifintsev, D., Fleşeriu, C., & Wellbrock, W. (2019). A study of the attitude of generation z to cross-cultural interaction in business. *Informacijos Mokslai, 86*, 41-55. doi:10.15388/Im.2019.86.25

MacDermott, C., & Ortiz, L. (2017). Beyond the Business Communication Course: A Historical Perspective of the Where, Why, and How of Soft Skills Development and Job Readiness for Business Graduates. *The IUP Journal of Soft Skills. 11*. 7-25. Retrieved from https://www.researchgate.net/publication/320188221_Beyond_the_Business_Communica Comm_Course_A_Historical_Perspective_of_the_Where_Why_and_How_of_Soft_Skill s_Development_and_Job_Readiness_for_Business_Graduates

Mahato, P. C. (2017). Campus to corporate: Learn, adapt, change, and survive. *ICFAI Journal of English Studies, 12*(1), 95-97.

McPhail, K. (2013). Corporate responsibility to respect human rights and business schools' responsibility to teach it: Incorporating human rights into the sustainability agenda. *Accounting Education: Sustainability in Accounting Education, 22*(4), 391-412. doi:10.1080/09639284.2013.817791

Mills, L. (2020). Understanding the experiences of college students who work full-time: Juggling competing responsibilities and defining academic success. *The Journal of Continuing Higher Education,* 1-9. doi:10.1080/07377363.2020.1743629

Morrissette, P. J. (2001). Reducing incivility in the university/college classroom, 5(4). *IEJLL: International electronic journal for leadership in learning*, *5*. Retrieved from https://www.semanticscholar.org/paper/Reducing-Incivility-in-the-University%2FCollege-5(4)-Morrissette/56763396167002a316063984f5686c65790af3bf

Murphy, C. A., & Fortner, R. A. (2014). Impact of instructor intervention on the quality and frequency of student discussion posts in a blended classroom. *Journal of Online Learning and Teaching, 10*(3), 337.

Plant, K., & Slippers, J. (2015). Improving the business communication skills of postgraduate internal audit students: A South African teaching innovation. *Innovations in Education and Teaching International, 52*(3), 310-321. doi: 10.1080/14703297.2013.852480

Powless, S., & Schafer, S. (2016). Eroding business communication skills among B-students: Causes, effects, and suggestions to consider. *Journal of Higher Education Theory and Practice, 16*(6), 127-136. Retrieved from http://www.na-businesspress.com/JHETP/PowlessS_Web16_6_.pdf

Raj, P., Khattar, K., & Nagpal, R. (2017). "Dress to impress": The impact of power dressing. The ICFAI Journal of Soft Skills, 11(3), 45-54.

Ramlall, S., & Ramlall, D. (2014). The Value of Soft-Skills in the Accounting Profession: Perspectives of Current Accounting Students. *Advances in Research*, *2*(11), 645-654. doi: 10.9734/AIR/2014/11000

Rebele, J. E., & St. Pierre, E. K. (2019). A commentary on learning objectives for accounting education programs: The importance of soft skills and technical knowledge. *Journal of Accounting Education, 48*, 71-79. doi:10.1016/j.jaccedu.2019.07.002

Reddrop, A., & Mapunda, G. (2019). Listening skills: Accountancy educators in retreat? *Australasian Accounting, Business & Finance Journal, 13*(1), 76-89. doi:10.14453/aabfj.v13i1.4

Stall, S. (2016). CPAs launch training to help with 'human' side of biz. *Indianapolis Business Journal, 37*(13), 17-18.

Starzee, B. (2017). Accountants get a dressing down. *Long Island Business News.* Retrieved from https://libn.com/2017/06/28/accountants-get-a-dressing-down/

Stone, G., Lightbody, M., & Whait, R. (2013). Developing accounting students' listening skills: Barriers, opportunities and an integrated stakeholder approach. *Accounting Education, 22*(2), 168-192. doi: 10.1080/09639284.2013.766015

Sun, P., Lu, X., Xu, C., Sun, W., & Pan, B. (2020). Understanding of COVID-19 based on current evidence. *Journal of Medical Virology, 92*(6), 548-551. doi:10.1002/jmv.25722

Tenedero, P. P. (2017). Accounting students' perspective of work-relevant communication skills: Evidence from a Philippine university. *I-Manager's Journal on English Language Teaching, 7*(1), 30-32. doi: 10.26634/JELT.7.1.11405

Triadó-Ivern, X., Triadó-Ivern, X., Aparicio-Chueca, P., Aparicio-Chueca, P., Guàrdia-Olmos, J., Guàrdia-Olmos, J., . . . Jaría-Chacón, N. (2013). Empirical approach to the analysis of university student absenteeism: Proposal of a questionnaire for students to evaluate the possible causes. *Quality & Quantity, 47*(4), 2281-2288. doi:10.1007/s11135-011-9654-3

Vandegrift, R., Bateman, A. C., Siemens, K. N., Nguyen, M., Wilson, H. E., Green, J. L., . . . Hickey, R. J. (2017). Cleanliness in context: Reconciling hygiene with a modern microbial perspective. *Microbiome, 5*(1), 76-12. doi:10.1186/s40168-017-0294-2

Walsh, B. M., Lee, J., Jensen, J. M., McGonagle, A. K., & Samnani, A. (2017;2018;). Positive leader behaviors and workplace incivility: The mediating role of perceived norms for respect. *Journal of Business and Psychology, 33*(4), 495-508. doi:10.1007/s10869-017-9505-x

Yarmohammadian, M., Iravani, H., & Abzari, M. (2012). Information and communications technology, culture, and medical universities; organizational culture and netiquette among academic staff. *Journal of Education and Health Promotion, 1*(1). doi: 10.4103/2277-9531.94414

Yigitbasioglu, O. M. (2017). Drivers of management accounting adaptability: The agility lens. *Journal of Accounting & Organizational Change, 13*(2), 262-281. doi:10.1108/JAOC-12-2015-0092

APPENDIX

Table 1.1 Sample Rubric

	Learning Objective	Does Not Meet Expectations	Meets Expectations
1.	Demonstrate ability to effectively communicate with instructor and peers.	Does not regularly participate in classroom discussion, consistent use of poor language skills	Participates in classroom discussion, regularly uses appropriate and professional language
2.	Adapt to changes in surroundings and generate constructive solutions to issues that arise.	Lack of quality participation in group assignments, asking for assistance in solving a problem rather than developing an answer that can be evaluated for learning opportunities	Ability to work productively in various groups to solve problems and case studies, develop alternate methods of describing solutions to others
3.	Perform tasks in a timely manner.	Habitual absence and/or tardiness, does not meet assignment deadlines	Attends class regularly, arrives on time, meets assignment deadlines
4.	Apply active listening skills to classroom discussion.	Interrupts others, does not reiterate speakers points or provide follow-up questions, focuses on personal thoughts or opinions without acknowledgment of points previously noted by others	Listens to full thoughts of others, follows instructions, asks follow-up questions to obtain additional info and/or clarity, relates to issues/concerns noted by others when participating in classroom discussion

5. Recognize ways to treat others with dignity and respect.	Displays lack of focus in class, unwillingness to participate in class activities, provides disparaging feedback related to the work of others, criticizes/blames others for their personal performance	Focused during class, listens to others complete thoughts prior to responding, uses manners when communicating with others, appreciates diversity of other's viewpoints on topics