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STATE-OF-THE-ART TRAINING METHODS FOR ACCOUNTING PROFESSIONALS

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Abstract:
Nowadays, graduates entering the workplace are required for not only the academic knowledge of their fields but also a diverse range of non-technical competencies; in particular, they must be effective communicators. In the accounting field, communication skills have been well-documented to play a critical role to job performance and success. Nonetheless, surprisingly, given the importance of communication skills, they have not been given high consideration by accounting majors. Moreover, employers remain dissatisfied with new graduates' communication competence. Therefore, how to help accounting students overcome their communication apprehension in order to function better in their jobs has become an emerging research topic for academicians, practitioners, accounting educators, and school managers. On response, previous studies have emphasized that it is imperative to redesign accounting courses or incorporate courses and methods which enhance students' communication skills into accounting curriculum. Based on the above premises, this study through incorporating the creative problem solving (CPS) process with case teaching to establish a new method entitled "Creativity Problem-Solving Case Teaching" as well as integrate the Web-based GDSS TeamSpirit with case teaching aims to investigate the impact of such teaching method on accounting students' communication apprehension. As such, the achieved results hope to provide beneficial guidance for helping accounting students adapt to the accounting profession's constant changing demands, overcome communication apprehension, and enhance creativity, problem-solving skills as well as communication skills in order to better satisfy career requirements.

Keywords: communication apprehension, accounting, creative problem solving case teaching, TeamSpirit, experiment

1. INTRODUCTION

Nowadays, freshmen entering the workplace are required for not only academic knowledge but also effective communication skills (Byrne et al., 2014). In the accounting field, besides dealing with routine corporate financial matters, accounting personnel are now required to communicate with other personnel and customers, possess capabilities of explaining and communicating relevant information with co-workers and customers, and contribute ideas for corporate development (Gray, 2010). Therefore, communication skills have been well-documented to play a critical role to job performance and success (Simons and Riley, 2014). However, given this importance, communication skills surprisingly have not been given high consideration by accounting majors (Ameen et al., 2010). Accounting graduates surprisingly tend to be deficient in these critical skills and have been widely perceived to have a much higher level of communication apprehension in comparison with business major students (Simons and Riley, 2014). Noteworthy, as revealed by recent studies, communication apprehension is one of the key factors contributing to inadequate communication skills (Hassall et al., 2000). Therefore, how to help accounting professionals overcome communication apprehension has become a hot research topic that worth in-depth investigation for academicians and practitioners.

On response, numerous previous studies have emphasized that it is imperative to redesign accounting courses or incorporate methods which enhance students' communication skills into accounting curriculum (Simons and Riley, 2014). Nevertheless, despite these great attempts, there have been only few studies explicitly focusing on exploring interventions to eliminate accounting majors' communication apprehension (Simons and Riley, 2014). Noteworthy, improper curriculum designs not only fail to alleviate accounting students' communication apprehension but also worsening students' communication skills (Gardner et al., 2005). For these reasons, it is assumed that appropriate teaching approaches might be essential for helping students overcoming communication apprehension and improving communication skills. Taking these premises and with an attempt of developing an effective training method for solving accounting professionals' communication apprehension, this study through incorporating the Creative Problem-Solving (CPS) process with case teaching and the Web-based GDSS TeamSpirit to establish a new method entitled "Creativity Problem-Solving – TeamSpirit Case Teaching" (CPS-TSCT) to investigate the impact of such teaching methods on accounting students' communication apprehension. As such, the achieved results hope to provide beneficial guidance for helping accounting professionals overcome communication apprehension and enhance creativity in order to better satisfy career requirements.

2. LITERATURE REVIEW

2.1. Communication apprehension in accounting majors and creativity

Being the one of the most important research concepts in the field of communication (Wrench et al., 2008), communication apprehension has been early referred to as fear of communicating or communication-bound anxiety (McCroskey, 1970) and latter as individuals' fear or anxiety associated with communication with other people (Shanahan, 2011). Horwitz (2002) refers communication apprehension to the hidden communication disorder that is frequently not recognized, acknowledged or discussed. Hence, when confronted with communication activities, individuals with communication apprehension will express certain anxiety, tension, physical symptoms, and avoidance or suffer in silence (Shanahan, 2011). Therefore, communication apprehension has been perceived to significantly negatively influence individuals' communication capabilities and performance (McCroskey, 1984). Specifically, Faigley et al. (1981) argue that communication apprehension results in approach-avoidance conflictive state which worsens individuals' behaviours and communication as well as affects their ability to perform to the best (Shanahan, 2011) and causes more difficulties in making decisions, consequently lower their performance and capabilities in compared with organizations' expectation (Meyer-Griffith et al., 2009). Noteworthy, despite increasing demands in the past half a century for accounting professionals' communication skills due to requirements of the accounting work (Hassall et al., 2005), compared with other business school students, accounting graduates' communication skills are unfortunately found to be relatively insufficient as they have been widely perceived to have a much higher level of communication apprehension (Simons and Riley, 2014). This can be partially explained by the mistaken belief that accounting major solely deals with numbers and documents, in which oral and writing communication is perceived to be less important (Ameen et al., 2010) or is relatively unnecessary for accounting work (Meixner et al., 2009).

As abovementioned, due to the belief that accounting major constantly deal the same routine everyday with numbers and documents, they are thought to do nothing in contributing innovative ideas to solve the work assigned (Meixner et al., 2009; Ameen et al., 2010). In addition, people with communication apprehension tend to express social uneasiness, reticence, phobia, and withdrawal from conversation that is associated with a perceived lack of communication competence (Pearson et al., 2011), which in turn prohibits them from freely express themselves and innovative ideas. In other words, it can be assumed that there is a lack of creativity capability in the accounting field. Hence, how to improve accountants' creativity abilities and performance has also become a topic of interest.

Creativity has been widely perceived as the starting point of organizational innovation and competitiveness (Byron and Khazanchi, 2011). It has been defined as the extent employees or team members contribute their novel, useful, holistic, and meaningful ideas and products to organization's mutual development (Amabile, 1988; Benedek et al., 2012; Andersen & Kragh, 2013). In line with this, creativity is characterized by the expression of flexibility, diversity, and imaginative ways of thought to look beyond the currently normal paths of but staying within the scope of social acceptability (Klausen, 2010). This study aims to follow Torrance (1974) and Chu & Lin (2013) to identify four main operational components of creativity, namely fluency, flexibility, originality, and total creativity. Among these, following Runco and Jaeger (2012), fluency is defined as the number of different responses participants can generate in each activity and flexibility as the number of different responses' categories as well as the level of practical contribution of each idea. In addition, since originality is characterized by the unique way of thinking and the unique products that is not the copycat in that domain (Leikin, 2013), this study refers originality to the unique responses that are statistically infrequent. Finally, total creativity is the total score obtained from above four measures.

2.2. Creative Problem-Solving - TeamSpirit Case Teaching (CPS-TSCT) method

In accordance with the main purposes of investigating the state-of-the-art training methods for the accounting field, this study attempted to integrate the Creative Problem-Solving (CPS) technique (Osborn, 1953; Torrance et al., 1978) and Web-based GDSS TeamSpirit with case teaching to establish a new teaching method entitled "Creative Problem-Solving – TeamSpirit Case Teaching" (CPS-TSCT) in order to seek the optimal training method. The CPS approach was utilized due to its benefits in helping people understand and use their creative talent more effectively. The key concept of the group creative problem-solving approach usually follows a three-step process: idea generation, consolidation, and evaluation, in which the divergent and convergent thinking are supported by group tools such as electronic brainstorming, consolidating, and rating tools. Similarly, the TeamSpirit method was adopted since it motivated team-work and group decision-making process in a creative manner. The design of TeamSpirit was closely aligned with the CPS processes and tools. TeamSpirit was widely perceived as a web-based group decision support system used by groups to solve problems in the instructed direction within the same amount of time. For instance, each team was assigned to complete the same project. For the task assignment, team members had to follow leader's directions to join in a series of online meeting activities and submit reports. As such, the achieved outcomes were expected to be more creative and productive as well as more effective to assist eliminating communication apprehension as well as stimulating creative capabilities, which in turn would contribute state-of-the-art training methods for accounting professionals.

3. RESEARCH METHODOLOGY

3.1. Experimental participants

In order to explore the effects of different teaching approaches on communication apprehension of accounting professionals, simultaneously following Amabile (1988) that situational contexts may somewhat affect students' motives of creativity, this study aimed to take accounting students to be main experimental participants since fourth year students' demand and motives for communication abilities and skills required for the workplace would exceed that of university students of other grades. As such, three classes of fourth-year students enrolling in the Management Accounting course at a private university in the central region of Taiwan were targeted, resulting in a total of 204 returned questionnaires. Concerning 74 questionnaires collected for the control group, after removing 35 questionnaires with invalid values, 39 valid answers remained. Regarding 131 questionnaires obtained from the experimental groups 1 and 2, 88 valid answers were collected after removing 43 questionnaires with invalid or with missing values, resulting in a total of 127 valid questionnaires.

3.2. Experimental design and procedures

In this study, a pre-test - post test experimental design was adopted to observe whether the extent of communication apprehension of students receiving different teaching approaches could be effectively minimized. Considering that students in the experimental group 1 (Class B – CPS-TSCT discussion), experimental group 2 (Class C - CPS case teaching only), and the control group (Class A – with traditional teaching method) were under the instructions of different teachers and in an attempt to create a similar basis for comparing students in both groups, the same traditional teaching approach was applied to students in both groups in the first half of the semester of the experiment. The questionnaire about students' communication apprehension, which was administered at mid-term examination, was used as a basis to explore influences from different teaching methods.

For conducting experiments, Heng-Kuang Technology Company, an industry-academia collaboration project involving the Ministry of Science and Technology (R.O.C), was chosen as the case for discussion in this study. The traditional teaching approach was applied to the experimental groups prior to the mid-term examination and the CPS teaching approach was incorporated after that. In terms of grouping, students in the experimental groups were divided into different groups through random sampling to form a total of 32 four-to-five-student groups. As members in each group had no collaborative experiences prior to the course, all groups were requested to use TeamSpirit system to solve problems in the instructed direction within the same amount of time. The balanced scorecard was also used to generate an analysis report based on performance evaluations of the chosen company for the case study. The six-week long experiment commenced after experimental participants received training on tool operations. Experimental participants were finally asked to find out solutions to assigned tasks and submit a closure report upon task completion.

In terms of procedures of the CPS teaching approach experiment, the experiment lasted for six weeks. All students were requested to follow instructions to complete the CPS-TSCT approach (Table 1).

Table 1: Instructions of CPS- TSCT Approach

Experimental week	Procedures
First week	• Get experimental groups' students familiar with operation of CPS-TSCT. • Each student was given an account and a password for ensuring identity. • Students were required to search related information of the Heng-Kuang Technology Company case, upload to the system to share with other group members, and complete a survey. • 10 minutes were allocated for the Torrance Tests of Creative Thinking test.
Second week	• Weekly discussions on "pros & cons of introducing the balanced scorecard to Heng-Kuang Technology Company" and information online sharing. • Complete two questionnaires which were made up of a "locus of control scale" (Spector, 1988) and an "emotional intelligence scale" (Wong and Law, 2002) at the final 20 minutes of the last teaching session.
Third week	• Conduct weekly discussion on "the problems of performance evaluation and reward system in Heng-Kuang Technology Company".
Fourth week	• Participate in online discussions "how to use the balanced scorecard".
Fifth to sixth week	• Students picture themselves as management personnel at Heng-Kuang Technology Company to propose solutions to company's problems. • Submit a closure report upon completion of the tasks.

It is noted that in the fifth and sixth weeks, efforts were made to align the progress of teaching for students in the control group and the experimental groups. As such, students in the control group continued to receive traditional teacher-centered teaching approach that students practiced test questions on textbooks after teacher's teaching activities, and then did examinations to test students' learning results. As a result, control group's students were observed to receive no differences in terms of progress. From the sixth to ninth week, experimental groups' students were regrouped randomly, resulting in a total of eight groups (i.e., six to seven students per group) in each class. Then, students were requested to have group presentations about the assigned case study (Shank, 2006). There were two group presentations each week, in which each case study presentation was limited to 30 minutes and the remaining 20 minutes in the teaching session were discussion time. On the ninth week, students were instructed to complete a post-test questionnaire.

3.3. Measurement scales

Concerning creativity, this study used the Torrance Test of Creative Thinking (Torrance et al., 1978) to test team members' creative thinking ability. "The Circle Test" was used for the pre-test and "The Line Test" for the post-test under time limit of ten minutes. The Taiwanese version of these two tests has been validated (Wang and Horng, 2002) with test-retest reliability coefficients with Taiwanese sample ranged from 0.71 to 0.85. The inter-rater reliability for the present study ranged from 0.95 to 0.99. Four measures of creative thinking ability (i.e., fluency, flexibility, originality, and total creativity) were obtained from either "The Circle Test" or "The Line Test", among which fluency was described as the number of different ideas one can generate in ten minutes, flexibility as the number of different conceptual categories into which the total responses can be classified, originality as the rarity or uniqueness of an idea determined by its statistical infrequency, and total creativity as the summarization of total score obtained from above three measures.

In this study, the written communication apprehension scale developed by Daly and Miller (1975) and the oral communication apprehension scale developed by McCroskey (1984) were employed to measure fourth-year accounting students' written and oral communication apprehension. Accordingly, a total of five categories of these two scales were measured using the Likert five-point scale (1=strongly agree, 5=strongly disagree). Noteworthy, following McCroskey (1984), the oral communication apprehension scale consisting of 24 declarative sentences is the centre of this study by using four different situational contexts (i.e., group, meeting, dyad, and public speaking with six declarative sentences each) to examine oral communication apprehension. The range of scores for each situational context of the oral communication apprehension scale was between six (low communication apprehension) and 30 (high communication apprehension). As there were a total of 24 question items across four situational contexts, the range of each experimental participant's total score was between 24 (24*1) and 120 (24*5), and the expectation value was 72 (3*24). The written communication apprehension scale consisted of 26 descriptive sentences, which represented 36 multiple-choice questions. Therefore, the potential score of each experimental participant was between 26(26*1) and 130 (26*5), and the expectation value was 78 (3*26). Then, each experimental participant's score of apprehension was derived by adding up the achieved score on each declarative sentence. The higher score meant a higher degree of apprehension. Since these two scales' internal reliability and validity was proven in previous studies (Bennett and Rhodes, 1988; McCroskey, 1984), they were employed to examine how accounting students' communication apprehension was influenced by the creative problem-solving teaching approach.

3.4. Measurement of manipulated testing variables

According to previous studies, the operations manual and relevant technical support tools of the Torrance Tests of Creative Thinking (TTCT) test (Torrance, 1974) are more comprehensive than that of other tests of creativity (Fleith et al., 2002; Kim, 2011). Based on these premises, the TTCT was adopted as the measurement tool to measure students' fluency, flexibility, and originality, and the added scores of the three dimensions were the total scores of creativity. Accordingly, a 10-minute TTCT test was administrated on students at the first and the last teaching sessions to test students' creativity. To substantiate the influence of the case-based CPS approach adopted in this study, the creativity scores were used for manipulation checks. Additionally, in terms of the scoring of the TTCT test, two postgraduate students were commissioned to grade students' answers to the TTCT test to make sure that there were no human factors-related biases. Further, scores received from the two postgraduate students were analyzed to produce reliability scores which were between 0.84 and 0.99, indicating that the reliability of test scorers of the TTCT in this study was within an adequate range, which in turns proved the suitability of the TTCT test (Torrance, 1974) to check the correctness of this study's manipulation of creative problem-solving training.

4. RESULTS AND DISCUSSIONS

For data analysis, MANCOVA approach was first applied to test the impacts of three research groups on communication apprehension and creativity. Then, paired t-test was employed to explore the effectiveness differences among various teaching methods applied to three research groups. Concerning communication apprehension reduction, as being observed from Table 3, the experimental group 1 (i.e., CPS-TSCT discussion) achieved the best result, followed by the experimental group 2 (CPS case teaching), implying the effectiveness of the integrated teaching

method. These results could be explained that CPS-TSCT approach by stimulating students to understand and use their creativity more effectively during team work and interactions as well as motivating them to freely contribute their innovative ideas or opinions have significantly reduced their communication apprehension and promoted creativity capabilities. Noteworthy, the control group with traditional teaching method expressed the highest level of communication apprehension, which is consistent with Gardner et al. (2005) that students in the traditional educational environment would experience higher level of communication apprehension.

Table 3: The effectiveness comparison of different teaching methods

	E1 (N=44)		E2 (N=44)		CG (N=39)		Main effects	Comparison
	Mean	SD	Mean	SD	Mean	SD		
Communication apprehension	55.49	10.68	69.22	7.08	84.38	2.88	199.83***	CG□E2□E1
Writing apprehension	61.80	13.83	69.04	11.58	82.60	2.86	55.15***	CG□E2□E1
Personal apprehension	12.35	3.40	15.20	2.63	21.40	2.14	153.69***	CG□E2□E1
Meeting apprehension	12.80	2.08	17.51	1.17	20.42	1.64	291.38***	CG□E2□E1
Groups apprehension	12.98	3.09	15.91	2.44	18.95	3.30	55.55***	CG□E2□E1
Speech apprehension	17.36	4.96	20.60	3.49	24.45	1.94	51.24***	CG□E2□E1
Fluency	21.55	8.58	16.82	7.63	13.59	6.35	15.35***	E1□E2□CG
Flexibility	14.91	4.62	10.95	4.06	7.96	2.90	43.29***	E1□E2□CG
Originality	14.46	7.68	10.25	6.21	7.82	2.70	17.79***	E1□E2□CG
Total creativity	45.92	17.72	36.03	15.11	29.21	10.58	17.81***	E1□E2□CG

Note: E1 (Experimental group 1 – CPS-TSCT discussion), E2 (Experimental group 2 - CPS case teaching), CG (Control group - Traditional teaching methods)

5. CONCLUSIONS

Since training on creative problem solving can contribute to smoother communication and interactions between group members (Firestien and McCowan, 1988), this study incorporates the Creative Problem Solving (CPS) and TeamSpirit processes with case teaching, and delves into the impacts of such CPS-TSCT teaching method on accounting students' communication apprehension. Taking these premises into account, the in-depth investigation of this study has reached a consensus with the extant literature by finding that such case teaching methods can contribute to communication skill and creativity improvement among group members (Knirk, 1991). Noteworthy, the analysis results show that group 1's students who receive integrated CPS-TSCT method express significant elimination regarding communication apprehension as well as considerable creativity enhancement whereas the control group students who receive traditional teaching method display neither lessened communication apprehension nor differences in creativity. Therefore, it can be concluded that the integrated CPS-TSCT method is conducive to enhancing accounting professionals' decision-making skills, analytical thinking skills, systematic thinking, and communication skills which in turn support previous studies (Noblitt et al., 2010). In other words, CPS-TSCT method has been assumed to be suitable for cultivating professionals' capacities of execution and putting knowledge into practice. As such, the achieved findings have beneficially bridged the gap of businesses' expectation for reinforcing accounting professionals' decision-making and communication skills.

Since the experiment processes have helpfully proven that CPS-TSCT method is also a feasible training method by means of discussions and exchange between trainers and trainees, it is implied that this case teaching method can effectively enable both sides to have more intimate interactions and prompts trainees' learning motivation as well as their interest in courses, encourage their efforts in speaking out their creative thoughts. Therefore, investments in implementation of such training methods toward accounting professionals are strongly suggested. What is worth mentioning in practical application of this training method is that trainers should restrain from showing authoritarian attitudes and behaviour since both of these may lead to opposite effects instead of easing trainees' communication apprehension. Finally, sine creativity is more subject to individuals' personal traits, trainers are suggested to reinforce trainees' self-confidence in their own strengths, self-expectations, and high confidence. By doing this, trainees not only can acquire sufficient knowledge but also effectively improve their knowledge utilization of divergent thinking and convergent thinking in problem-solving processes, which in turn greatly contributes to stimulate their creativity performance.

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