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Utilizing the History of Accounting to Improve Communications Skills

by

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During recent years, many comments have been made regarding the lack of good written and oral communication skills of entry level accountants. Accounting academicians realize that there is a weakness in the communications area. Many professors do not feel, however, that they have sufficient time to address the area of communication skills in the present undergraduate accounting courses because it is difficult just having time to cover technical accounting material. To increase accounting knowledge and at the same time improve communications skills were the objectives of an intersession course for accounting students which was offered between semesters as a one hour elective. The course met 3 hours a day for 5 days and was aimed at accounting juniors and seniors.

The History of Accounting was picked as a topic because during the regular semester there is very little time to discuss the development of accounting theory and the accounting profession. There are numerous articles on the subject which can provide very interesting reading to help students understand how accounting theory and the accounting profession have developed over time. Hopefully this will lead to a better understanding of present accounting theory and will help students when they are faced with future developments of theory and the changes in the profession.

The first day of class was spent briefly reviewing the history of accounting theory and the accounting profession, assigning historical time periods and chapters out of selected books to individual class members to report on in later sessions, and touring the University Library. The early years of the profession, prior to the 1930's, were emphasized. Due to the lack of time during an intersession course, most of the assigned reading was from selected books rather than from periodicals. These books included Accounting Evolution to 1900 by Littleton, Essays on the History of Accounting and Further Essays on the History of Accounting by Yamey, History of Accounting and Accountants by Brown, Ancient Double-Entry Bookkeeping by Geijsbeek-Molenaar and The Rise of the Accounting Profession, Volume I by Carey.

The tour of the library emphasized the location of accounting literature and methods for using computer searches to locate material on accounting topics. The emphasis was placed on locating accounting literature due to the fact that most of the students had limited experience in using the library for accounting research.

During the remaining four days of the class, students were involved in the oral and written presentation of a report on their assigned material. Three oral and written presentations were made. For the first presentations the students were allowed to pool their assigned chapters...
and make their presentations in groups of four. The groups were allowed to divide their presentation and reporting requirements any way they wished; however, each student had to prepare at least a one page outline of their assigned chapter and each student was required to participate in the oral report. The second presentation was given in groups of two, again on the assigned chapters. For the final presentation each student was responsible for an individual oral and written presentation on their assigned historical time period.

The class was highly successful in achieving its objective of improving communication skills, in that the students did much better on both their written outlines and oral reports as the week progressed. The students also felt that they had learned a great deal, both from the research they performed on their assigned chapters and years, and also from listening to the other presentations. An additional measure of success was the fact that the students expressed an interest in taking the course again to cover additional years of accounting history.

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