

**GENERIC AND SPECIFIC SKILLS:  
STAKEHOLDERS' PERCEPTIONS AND EVIDENCE OF CHANGE**

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## **Abstract**

We survey accounting professionals currently working in industry about the skills students entering the profession both need to be successful and those that they already possess. The list of twenty skills is adapted from those outlined in the AICPA core competency framework. The results show that professionals perceive the need for generic skills to be more important than specific skills. Further, the professionals indicate that the students come to work with better training in generic skills. These results provide positive news for accounting educators who have adapted curricula and teaching methods to emphasize generic skills. Although the practicing professionals perceive that the need for all skills is greater than the level possessed by those starting their careers, this deficiency is not more pronounced for either generic or specific skills.

## **Generic and Specific Skills: Stakeholders' Perceptions and Evidence of Change**

### **Introduction**

During the past two decades, professional and academic groups have emphasized the need for entry-level accountants to be well-versed in generic skills as well as technical accounting skills. Though this movement originated in the United States (Bedford Committee 1886, Big 8 White Paper 1989; AECC 1990; AICPA 1998; Albrecht and Sack 2000), accounting educators and professionals worldwide, including associations in Australia and New Zealand (Birkett, William P. 1993; ASCPA/ICAA 1997), Canada (CGA-Canada 2000), South Africa (Prinsloo 2002) and the International Federation of Accountants (IFAC 2003), have recognized the importance of competence in a broad range of generic skills for success in the accounting profession. Many universities have revised their accounting programs to incorporate preparation in generic skills, but this trend has not been without its critics (Richards 1992, Engelbert 1993, Smigla 2003). Blanthorne, et al. (2005) provide some evidence that for entry-level accountants in public accounting, technical skills are most important for advancement.

We surveyed accountants working in industry to examine the skills that they value in entry-level accountants. These professionals were asked to evaluate the importance of a list of generic and specific skills and to assess the competence of current entry-level accountants for each of those skills.

### **Background and prior research**

#### **Accounting education competency studies**

Beginning in the mid-1980s, a number of studies and pronouncements by accounting organizations recognized the need for accounting professionals to master a broad set of skills in order to be successful. Palmer, et al. (2004) summarizes the main core competency studies from 1989 to 2003. From the White Paper on accounting education released by the then "Big 8" accounting firms (Big 8 White Paper 1989) to the International Federation of Accountants (IFAC 2003), accounting groups have called for those entering the profession to demonstrate proficiency in a wide range of skills, including communication, interpersonal, problem-solving, and computer skills. These position papers are largely critical of accounting education and its emphasis on current accounting practice instead of preparing students to be life-long learners ready to adapt to a changing business world.

#### **Surveys of professionals**

Surveys of professional accountants have revealed that new hires do not possess the level of skill needed in a number of core competencies. Hassal, et al. (2005) surveyed management accountants in the United Kingdom and Spain, asking respondents to

evaluate the importance of a list of generic and technical skills. Though there were some differences by country, Hassal, et al. found that interpersonal skills, organizational skills and computer skills were considered most important. Respondents also reported a gap between the importance of skills and the performance level of entry-level accountants. Hassal, et al. label this discrepancy the “indicator of priority” or IP, indicating which skills should be given training priority.

Tan, et al. (2004) surveyed both management accountants and educators in New Zealand. They found a difference in the perceptions of the two groups as to the most important technical skills needed by entry-level accountants. They also found that both academics and professionals believe that generic skills are important for recent graduates working in industry.

Siegel and Sorenson (1994) report the results of a survey of corporate accountants in the United States jointly sponsored by the Institute of Management Accountants (IMA) and the Financial Executives Institute (FEI). These accountants reported dissatisfaction with the accounting knowledge and skills of new hires, with the highest evaluation for computer skills and the lowest for team building.

In other surveys of U.S. accountants, Stowers and White (1999) found that partners and managers in public accounting are not satisfied with the communication skills of entry-level accountants. Novin, et al. (1997) report the perceptions of U.S. government accountants as to the level of education for new hires.

De Lange, et al. (2006) surveyed recent graduates of two accounting programs in Australia. They found that entry-level accountants value generic skills highly, citing communication skills and problem-solving skills as the most important qualities for success in their new jobs.

In summary, the survey results and the organization studies demonstrate that generic skills are increasingly important. Further, experienced accountants have responded that students entering the profession are not adequately prepared on a number of these skills.

### **AICPA core competency framework**

One of the competency studies reviewed by Palmer et al. (2004) is the AICPA core competency framework. This initiative was endorsed by the AICPA board in 1999. The mission was to create a foundation for continuous curriculum change. The competencies focus on skills rather than traditional subject matter. The framework is intended for all entry level accountants whether practicing in public accounting, industry, government, or not-for-profit organizations. The board hoped that this foundation can ease the transition from school to work for new professionals (Strobel 2001). The framework outlines skills in three categories: functional, broad business and personal. In addition to the set of competencies, the AICPA provides educators with evaluation tools. The evaluation tools can be used for both planning and assessment. The framework received positive comments from then AACSB director of accounting accreditation, “The Framework

similarly takes a broad view of the accounting profession. Its evaluation tool will be flexible and can be customized according to individual, institutional missions. It will provide a practical, competency-based approach to curriculum review and sets the stage for student outcome assessment...” (AICPA 1999).

The core competency framework presents a wide range of skills necessary for professionals throughout their careers. Given its global nature and use by accounting educators, it serves as the base skill set for this study.

### Research Design and Hypotheses

Since the criticism that began in the late 1980s, accounting educators have made substantial changes to curricula and teaching techniques to better prepare students. Educators have shifted from a content approach to a skills approach. Courses in many institutions focus on teamwork, case studies, research projects, writing assignments and oral presentations. Anecdotal evidence suggests that the changes have been successful. Jim Metzler, then AICPA vice-president of small firm interests states, “Young professionals are smarter, more business attuned vs. numbers attuned and good at being able to see the forest and not just the trees.” (Myers 2005). This paper examines professional perceptions again to determine whether they have shifted. A survey is used to determine current attitudes about the skills needed and possessed by students entering corporate accounting. The survey consisted of a set of twenty skills that were adapted from the AIPCA core competency framework (AICPA, 1998).<sup>1</sup> The skills can be divided into generic skills – those not related to accounting or the technical aspects of the profession – and specific skills – those related to the practice of accounting including the generation and comprehension of accounting reports (See Table 1). We limited the list of skills to twenty so that the time required from the professionals to complete the survey would be minimal. The list of twenty skills was presented to the respondents two times. The first time, they were asked to rate the extent to which students completing college and entering the world of corporate accounting *have* each of the skills. The second time, they were asked to rate the *need* for each of the skills for those entering the profession. The difference between the scores for skills needed and possessed can then be viewed as a gap in preparation from the students’ college education. The gap must be filled through firm training or on-the-job experience.

**Table 1**

**Definition and Classification of Skills**  
(based on AICPA Core Competency Framework, 1998)

	Skill	Definition	AICPA Core Competency Framework <i>Category / Competency</i>
<b>GENERIC</b>	Computer skills	Using technology efficiently and appropriately	<i>Personal / Leverage Technology</i>
	Ethics	Acting responsibly, morally and legally	<i>Personal / Professional</i>

			Demeanor
	Leadership	Inspiring and motivating others to achieve results	<i>Personal / Leadership</i>
	Marketing skills	Recognizing and meeting the needs of business constituents	<i>Broad Business Perspective / Marketing</i>
	Oral communication skills	Exchanging information orally in a meaningful and appropriate manner	<i>Personal / Communication</i>
	Problem solving	Discerning the true nature of a situation and determining the techniques needed to make judgments	<i>Personal / Problem Solving</i>
	Professionalism	Behaving in a manner consistent with the character and standards of the discipline of accounting	<i>Personal / Professional Demeanor</i>
	Research skills	Accessing, understanding and applying relevant guidance or other information	<i>Functional / Leverage Technology</i>
	Strategic and critical thinking skills	Linking data, knowledge and insight to provide information for decision making	<i>Broad Business Perspective / Strategic/Critical Thinking</i>
	Written communication skills	Conveying information in writing in a meaningful and appropriate manner	<i>Personal / Communication</i>
<b>SPECIFIC SKILLS</b>	Broad business perspective	Understanding the business environment in which accountants work	<i>Broad Business Perspective</i>
	Functional competencies	Providing technical accounting services appropriately and capably	<i>Functional</i>
	Industry perspective	Identifying risks and opportunities of the sector in which a given organization operates	<i>Broad Business Perspective / Industry/Sector Perspective</i>
	International perspective	Understanding the global environment	<i>Broad Business Perspective / International/Global Perspective</i>
	Legal and regulatory perspective	Describing and analyzing the changing legal and regulatory environment	<i>Broad Business Perspective / Legal/Regulatory Perspective</i>
	Measurement skills	Choosing and implementing the most relevant and reliable measurement criteria, both qualitative and quantitative	<i>Functional / Measurement</i>
	Reporting skills	Communicating findings and recommendations clearly and objectively	<i>Functional / Reporting</i>
	Risk analysis skills	Understanding business risk and strategies to minimize risk	<i>Functional / Risk Analysis</i>
	Tax analysis skills	Recognizing tax consequences of transactions and planning opportunities	<i>Functional / Decision Modeling</i>
	Tax preparation skills	Complying with tax rules, regulation and reporting requirements	<i>Functional</i>

We want to investigate the perceptions of the professionals on the relative importance of generic versus specific skills needed to be successful in industry accounting positions. The first hypothesis, stated in null form, is presented below.

*H1 (null form): Practicing accountants perceive that those entering the profession have equal need for both generic and specific skills.*

Secondly, we want to determine whether respondents perceive that students entering corporate accounting are prepared in terms of both generic and specific skills. The second hypothesis, stated in null form, is presented below.

*H2 (null form): Practicing accountants perceive that those entering the profession have equal development of both generic and specific skills.*

By comparing the scores between the skills needed versus possessed, we can interpret whether current accountants perceive that those entering the profession are adequately prepared. The first part of hypothesis three is as follows:

*H3a (null form): Practicing accountants perceive adequate development (i.e., no difference between the level of skill possessed versus needed) of skills for those entering the profession.*

As a corollary to hypotheses three, we further want to compare the gap in preparedness between generic and specific skills. The second part of hypothesis three is as follows:

*H3b (null form): Practicing accountants perceive the same degree of development of generic and specific skills for those entering the profession.*

## **Research Methods**

An e-mail request with a link to the electronic survey was sent to members of the Oklahoma Society of CPAs who indicated that they practice in industry.<sup>2</sup> The e-mail was sent to 2,173 members and 215 usable surveys were received for a response rate of ten percent. The average amount of work experience for the sample was 18.6 years. The electronic survey presented the list of twenty skills and asked respondents to rate their agreement with whether those entering the profession have the skills on a seven-point Likert-type scale with 1 representing strongly disagree and 7 representing strongly agree. The list of skills was sorted randomly and was not categorized by generic and specific skills. Next, they were asked to rate their agreement with the need for each of the skills by entry-level accountants on the same scale. Finally, the survey requested a few demographic items and added some questions about recommendations they would make to those pursuing careers in corporate accounting.

## Results

### Hypotheses tests

The summary of the ranking of the skills needed and skills possessed by new hires is presented in Table 2. The details of the survey results are shown in Table 3. The highest rated skills that students possess upon entering the profession are computer skills, ethics and professionalism, all generic skills. The skills students are least prepared with are risk analysis, industry perspective and international perspective, all specific skills. The skills that professionals say are most needed are computer skills, ethics and problem solving, again all generic skills. Those least required are tax preparation, international perspective and marketing.

**Table 2**

**Ranking of Skills Needed and Possessed by Entry Level Accountants as Evaluated by Management Accountants**  
*Generic Skills presented in Bold Italics*

<b>Rank</b>	<b>Most Important Skills Needed</b>	<b>Level of Skill Possessed</b>
1	<b><i>Computer Skills</i></b>	<b><i>Computer Skills</i></b>
2	<b><i>Ethics</i></b>	<b><i>Ethics</i></b>
3	<b><i>Problem Solving</i></b>	<b><i>Professionalism</i></b>
4	<b><i>Professionalism</i></b>	Functional Competencies
5	<b><i>Written Communication</i></b>	<b><i>Problem Solving</i></b>
6	<b><i>Oral Communication</i></b>	<b><i>Oral Communication</i></b>
7	Functional Competencies	Reporting Skills
8	Reporting Skills	Measurement Skills
9	<b><i>Research Skills</i></b>	<b><i>Research Skills</i></b>
10	<b><i>Strategic and Critical Thinking</i></b>	<b><i>Written Communication</i></b>
11	<b><i>Leadership*</i></b>	<b><i>Leadership</i></b>
12	Measurement Skills*	<b><i>Strategic and Critical Thinking</i></b>
13	Broad Business Perspective	Tax Preparation
14	Risk Analysis	<b><i>Marketing Skills</i></b>
15	Industry Perspective	Broad Business Perspective
16	Legal and Regulatory	Legal and Regulatory
17	Tax Analysis	Tax Analysis
18	Tax Preparation	Risk Analysis
19	International Perspective	Industry Perspective
20	<b><i>Marketing Skills</i></b>	International Perspective

\*Tied for 11<sup>th</sup>

We test the first hypothesis by computing a grand mean for the scores for all of the generic and specific skills *needed*. A t-test comparing the grand mean for generic skills is



significantly higher than the grand mean for specific skills ( $p=.01$ ). Therefore, the null hypothesis that the demand for both generic and specific skill is equal is rejected. The findings show that professionals continue to perceive a greater demand for the generic skills listed than the specific or technical skills. This finding is consistent with the prior research and indicates that there has not been a shift in the demand for new hires with strong basic skills in communication, problem solving and computer skills.

A similar test is performed for hypothesis two. Hypothesis two compares the responses for the level of generic and specific skills *possessed*. Again, the grand mean for generic skills is significantly greater than the grand mean for specific skills and the null hypothesis is rejected ( $p=.02$ ). The respondents indicate that entry-level accountants are more prepared on the generic dimensions than the specific ones. Much of the prior criticism of accounting education focused on the lack of training on skills listed in this set of generic skills. The fact that student capabilities on generic skills now exceed those on specific skills is remarkable. This finding signals a clear shift from the complaints of the past. We add empirical support to the belief that the substantial changes in accounting curricula worldwide have resulted in students that are trained in generic skills.

Hypothesis three focuses on the difference between the scores for skills needed and possessed for each skill. We perform individual t-tests between the mean scores for each skill to test hypothesis 3a. The results show a significant gap between the skill needed and possessed for all twenty skills. The null hypothesis is rejected as each skill is found to be deficient. Respondents view the accounting profession as demanding and requiring talented newcomers. Our findings here echo those of past studies in which practicing accountants do not see new hires as fully competent professionals.

Hypothesis 3b compares the relative preparation gap between the generic and specific skills. Even though the mean gap for generic skills is greater than the mean gap for specific skills, this difference is not statistically significant and the null hypothesis cannot be rejected. Thus, the deficiencies are across the board and not focused in one particular area. Again, since so much of the past criticism was directed at the lack of generic skills, this result provides evidence that the changes in accounting education have been successful in emphasizing both technical competency and broad-based business skill.

**Table 3**

**Analysis of Managerial Accountants' Evaluation of Skills of Entry-level Industry Accountants**

n=215 Skills evaluated on a scale of 1 to 7 with 7 as highest.		Skills Needed		Skills Possessed		Difference in Evaluation of the Importance of Need over Level of Skill Possessed
		Mean ( <i>std. dev.</i> )	Rank	Mean ( <i>std. dev.</i> )	Rank	
<b>Generic skills</b>	Computer skills	6.46 (0.84)	1	5.69 (1.12)	1	<b>0.77</b>
	Ethics	6.43 (0.90)	2	5.28 (1.13)	2	<b>1.15</b>

	Problem solving	6.23 (0.88)	3	4.59 (1.24)	4	<b>1.64</b>
	Professionalism	6.20 (0.90)	4	5.05 (1.22)	3	<b>1.15</b>
	Written communication skills	6.13 (0.85)	5	4.39 (1.27)	7	<b>1.74</b>
	Oral communication skills	6.07 (0.85)	6	4.55 (1.19)	5	<b>1.52</b>
	Research skills	5.65 (1.04)	7	4.40 (1.34)	6	<b>1.25</b>
	Strategic and critical thinking skills	5.64 (1.03)	8	3.90 (1.28)	9	<b>1.74</b>
	Leadership	5.45 (1.04)	9	4.24 (1.12)	8	<b>1.21</b>
	Marketing skills	4.09 (1.43)	10	3.80 (1.12)	10	<b>0.29</b>
	<b>Grand mean for generic skills</b>	<b>5.84 (0.70)</b>		<b>4.59 (.60)</b>		<b>1.25</b>
<b>Specific skills</b>	Functional competencies	5.80 (0.87)	1	4.80 (1.15)	1	<b>1.00</b>
	Reporting skills	5.70 (0.88)	2	4.53 (1.23)	2	<b>1.17</b>
	Measurement skills	5.45 (0.84)	3	4.46 (1.12)	3	<b>0.99</b>
	Broad business perspective	5.25 (1.08)	4	3.79 (1.30)	5	<b>1.46</b>
	Risk analysis skills	5.20 (1.13)	5	3.63 (1.22)	8	<b>1.57</b>
	Industry perspective	5.19 (1.12)	6	3.59 (1.28)	9	<b>0.96</b>
	Legal and regulatory perspective	5.01 (1.17)	7	3.74 (1.31)	6	<b>1.27</b>
	Tax analysis skills	4.26 (1.44)	8	3.69 (1.18)	7	<b>0.57</b>
	Tax preparation skills	4.19 (1.43)	9	3.89 (1.19)	4	<b>0.30</b>
	International perspective	4.15 (1.41)	10	3.19 (1.19)	10	<b>0.96</b>
		<b>Grand mean for specific skills</b>	<b>5.02 (0.61)</b>		<b>3.93 (.50)</b>	
<b>Difference in Grand Mean for Importance of Generic Skills over Specific Skills</b>		<b>0.82</b>		<b>0.66</b>		

T-tests performed between scores for needed and possessed on each skill. Differences presented in bold are significant (p<.05).

### Additional findings

The survey also included questions about the career satisfaction of the professionals and their advice for students pursuing jobs in corporate accounting. Since 2003, students wishing to become CPAs need 150 hours of college credit to take the licensing exam in

Oklahoma. The respondents give the strongest recommendation for earning a Master of Business Administration (MBA) degree for earning the additional credits. The mean score for obtaining an MBA (5.51) is significantly higher than the scores for a Master of Accountancy (4.88), Master of Taxation (4.35) or obtaining additional undergraduate credits (4.26). These results contrast those of Donelan and Philipich (2002) who report that students who completed Master of Accountancy programs self-report the highest satisfaction with their skill development compared to students who obtained 150 hours through other curriculum choices. Professionals in this study see greater value in the MBA degree which emphasizes a broader skill set than the increased accounting content of a Master of Accountancy. These experienced corporate accountants perceive a greater career benefit from the more generic training, a viewpoint consistent with those expressed on the survey questions about skills.

### **Limitations, Conclusions and Implications**

This survey focuses on CPAs practicing in industry in only one state in the U.S. While we have no reason to suspect that the responses would be systematically different from professionals in other regions, we cannot guarantee this is not the case. A further limitation is the set of skills presented. Although the AICPA core competency framework covers a wide range of skills, it is possible that other important dimensions were excluded.

Even with the above expressed limitations, the conclusions from this survey provide both encouragement and direction to accounting educators. We find that professional opinion has not changed on the relative importance of generic skills compared to technical skills. Those entering corporate accounting will be expected to come equipped with communication, problem solving, ethics, and computer skills. In contrast, we do find a shift in attitudes about the generic skills new hires possess when they enter the corporate world. These new hires are now perceived to be significantly better trained in generic skills than technical skills. Since much of the harsh criticism levied at accounting educators focused on their neglect of these generic skills, this finding provides some positive feedback on the efforts put forth in pedagogical change. However, professionals still see a preparedness gap in those entering the profession and this is consistent across both generic and specific skills.

The views expressed in this survey imply that the shift from a content-based to a skill-based approach to accounting education remains the best direction. The demand for new accounting professionals with broad skill sets is consistent. Whether the preparedness gap can be eliminated by accounting educators remains unanswered. Significant resources have been devoted to enhancing the generic skills of students in the past two decades and yet the gap remains. To some extent, this gap could reflect unreasonable expectations from those in current practice. Nevertheless, accounting educators can now focus on the improvement of student skills across the board as the perception that generic skills are suffering at the hand of technical skills has waned.

## Endnotes

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<sup>1</sup> The most substantial adaptation to the AICPA core competencies was the addition of two items related to skills in taxation. Given that a number of corporate accountants work in the area of taxation, these skills were included.

<sup>2</sup> We use a sample of professionals from one state as these member names and e-mail addresses were made available to the researchers. We do not expect the sample to introduce any bias into the results but this is addressed further in the limitations section of the paper.

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