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Relationships between communication apprehension, ambiguity tolerance and learning styles in accounting students

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ABSTRACT

The dynamics of the global business environment have led to changes in the skills required by accountants in order to add value for their clients. Consequently, there is a growing pressure on accounting educators to design and implement educational programmes that could contribute to the development of the relevant skills. In such a context, it is possible that some characteristics of students (for example communication apprehension, ambiguity tolerance, or learning styles) could be constraints on both skills development and pedagogical change. Previous studies have reported that accounting students tend to have higher levels of the constraining characteristics than students from other disciplines. However, previous research has not considered the extent to which those characteristics are inter-related or have possible synergistic effects in accounting students. The results of this study, based on a sample of accounting students, indicate that those relationships exist. The patterns of correlations are indicative of the constraints that an accounting educator must overcome to effectively develop certain skills. Implications of the results are discussed.

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Relaciones entre aprensión comunicativa, tolerancia a la ambigüedad y estilos de aprendizaje en estudiantes de contabilidad

RESUMEN

Las dinámicas del entorno empresarial globalizado ha llevado a cambios en las capacidades necesarias para que los contables puedan añadir valor a sus clientes; lo que ha motivado una presión creciente en los docentes de contabilidad para que diseñen e implementen programas que contribuyan al desarrollo de las competencias clave. En este contexto es posible que alguna de las características de nuestros alumnos actúen como limitadores del cambio pedagógico y del desarrollo de capacidades; como la aprensión comunicativa, la tolerancia a la ambigüedad o determinados estilos de aprendizaje. Los resultados de estudios previos indican que los estudiantes de contabilidad suelen presentar niveles más altos en las características que actúan como limitadores, en comparación con otros estudiantes de áreas afines. En este contexto, una cuestión clave es si estas características están interrelacionadas causando un efecto sinérgico. Los resultados obtenidos con una muestra de estudiantes de contabilidad indican que estas relaciones existen. Los patrones de correlaciones encontrados son indicativos de las limitaciones que un docente de contabilidad afronta para desarrollar las capacidades clave. Las implicaciones de estos resultados se discuten aportando líneas de actuación.

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Introduction

As Jackling and De Lange (2009) highlight, the context and dynamics of the global business environment has resulted in changes in the skills required by accountants in order to add value for their clients. This is a global phenomenon: the same basic skills are considered essential for all graduates: communication, team-working and problem solving (e.g. OECD, 2011; Precision Consultancy, 2007; UKCES, 2009). Also, learning to learn and a commitment to lifelong learning are considered as integral aspects of being a professional in a constantly changing work environment (IFAC, 2010, p. 15).

Employers of accountants and accounting professional bodies have expressed the view that there exists a clear necessity to improve the professional skills of potential, new and established members of the accounting profession. Therefore there is a growing pressure on accounting educators to design and implement educational programmes that could contribute to the development of the relevant competences (Bonk & Smith, 1998; Gammie & Joyce, 2009). Moreover, in the European context the integration of the European Higher Education Area promotes a competence-based system which encourages students to take a much more active role in their own learning and educators to use relevant active pedagogical methods (Arquero & Tejero, 2011). It also adds regulatory pressure for the implementation of the changes (Gonzalez et al., 2014).

It is worrying that professional skills are still not being fully developed despite professional bodies, employers and academic researchers raising concerns for over a quarter of a century. Attempts had been made to develop the skills but they had been ineffective. So, what is preventing the success of the attempts to improve communication skills? An important insight was given by Stanga and Ladd (1990) and Ruchala and Hill (1994) who stated that despite the importance of professional skills, relatively little was known about the barriers that accounting students and professional accountants face when attempting to develop their professional skills.

In such a context it is possible that some characteristics of students could be constraints on both skills development and pedagogical change: communication apprehension (CA), ambiguity tolerance (AT) or learning styles and preferences (e.g. Arquero & Tejero, 2009; Arquero & Tejero, 2011; Yazici, 2005; Zhang, 2002). This is the case in our area, where previous studies indicated that accounting students tend to (i) present higher levels of those constraining characteristics in comparison with their colleagues from other vocational areas (e.g. Arquero & Tejero, 2009; Lamberton, Fedorowicz, & Roohani, 2005 for ambiguity tolerance or Joyce, Hassall, Arquero, & Donoso, 2006; Ameen et al., 2010 for communication apprehension) or (ii) a combination of learning preferences that could hamper the implementation of pedagogical innovations (e.g. Arquero & Tejero, 2011).

Furthermore, there are studies that reveal some connections between those characteristics (e.g. Bourhis & Stubbs, 1991: communication apprehension-learning preferences; Comadena, 1984, communication apprehension-ambiguity tolerance) and suggest a possible synergistic effect. However, we are not aware of any research paper that studies the relationship of these characteristics in the accounting domain. Importantly Triki, Nicholls, Wegener, Bay, and Cook (2012) suggest that accounting students and accounting education could be essentially different from other types of students and their discipline education, and thus the findings for accounting education could simply be different. Therefore, the main objective of this paper is to analyse the potential relationships between two personality traits (communication apprehension and ambiguity tolerance) and relevant learning styles. The potential implications of the

analysis of the results for accounting education will then be discussed.

The structure of the paper is as follows. The second section is a brief literature review of skills requirements in our area and the role of AT, AC and learning styles as potential constraints for skills development. The third section sets out the objectives and research questions, followed by a methodology section where the sample, procedure, instruments and variables used are presented. Finally, the paper draws to a close with the results section followed by a discussion of their implications.

Literature review

Skills requirements

There are clear indications that an expectations gap exists between the perceived needs of employers and their perceptions of the employability of graduates (Azevedo, Apfenthaler, & Hurst, 2012). This is the case both in general and specifically in the case of accounting graduates (Jackling & De Lange, 2009; Bui & Porter, 2010). There is a long history of debate concerning the specific profile of skills required to be developed by accounting graduates; starting in the USA (AICPA, 1987, 1988, 1992, 1999; AAA, 1986; Arthur Andersen and Co et al., 1989; AECC, 1990; Albrecht & Sack, 2000) but becoming global (Common Content Project, 2011; IFAC, 1994, 2010; IAESB, 2014; QAA, 2007; UNCTAD, 1998). Central to this debate is the balance between technical accounting and business knowledge, and also personal skills and qualities (Crawford, Helliard, & Monk, 2011). Personal skills such as communication, teamwork, time management and problem solving enable technical accounting content to be exercised in the relevant context and are necessary to achieve competences (IFAC, 2010). However, there is a consensus between employers and academics that the required personal skills and qualities are in many instances not being exhibited (Jackling & De Lange, 2009). A further concern is the ability of students to adapt and develop the required skills given the current pedagogy. Consequently a different approach from both academics and students may be needed. The traditional approach, which tends to focus on intellectual skills framed by the required technical knowledge, may need to be broadened to incorporate a specific focus on the application of knowledge and thereby enabling the development of problem solving abilities. Furthermore, this needs to be combined with the development of wider vocational skills consistent with the changing business environment in which accountants now operate (Jones, 2010; Wells, Gerbic, Kranenburg, & Bygrave, 2009).

Various reports and academic research on the changes required to meet the needs of employers have identified several key areas:

- Intellectual skills (problem solving and decision making)
- Technical and functional skills (mainly technical content)
- Personal skills (including ability to adapt to change and lifelong learning)
- Interpersonal and communication skills (work with others, integrate in teams and communicate effectively)
- Organisational and business management skills

These skills are similar to those stipulated by IFAC (2010) and IAESB (2014) as being necessary requisites in a programme of professional accounting education (IES3).

Although a set of these skills (personal, intellectual and interpersonal) and a high level of technical expertise are needed to be successful in the workplace (Wells et al., 2009) there seems to be a higher importance placed on communications skills. For example, Jackling and De Lange (2009) asked accounting graduates to nominate the most important skills for progression. Communication

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