Making yourself heard: Oral communication in the global accountancy workplace

F. Elizabeth Gray
Massey University
F.E.Gray@massey.ac.nz

Dr. Elizabeth Gray's areas of research include communication apprehension, the teaching of oral communication competencies at tertiary level, and written and oral communication demand in scientific and business workplaces. At Massey University, New Zealand, she teaches courses in professional writing, and a graduate course in managerial communication. She also undertakes research in nineteenth-century women's poetry and journalism, and has a book forthcoming with Routledge on Victorian women's poetry.

Abstract

A number of New Zealand and international research projects, supported by a wealth of anecdotal evidence, suggest that accountancy graduates entering the workplace often begin their careers with inadequate oral communication skill. There is also general agreement that speaking skill in an increasingly cross-cultural and globalised accountancy workplace is becoming more, not less, important. However, existing studies generally lack well-grounded empirical data concerning precisely what oral communication skills are sought in accountancy. This paper draws from a multi-phase study that has investigated the importance, for New Zealand accountancy graduates, of a range of twenty-seven individual oral communication skills, as perceived by chartered accountancy professionals. A nation-wide questionnaire was followed by a series of targeted interviews: issues discussed included the challenges of communicating with non-native speakers, learning new languages, adjusting vocabulary and slang to diverse audiences, and dealing with the encroachments of text-language. This paper considers the findings and draws conclusions about what it means “to speak well” and “to be heard” in the New Zealand and the global accountancy workplace.

Keywords
oral communication, workplace communication, accountancy
1. Background

A number of New Zealand and international research projects, supported by a wealth of anecdotal evidence, suggest that accountancy graduates entering the workplace often begin their careers with inadequate oral communication skills (McLaren, 1990; Kryder, 1997; Morgan 1997; Albrecht and Sack, 2000; Courtis and Zaid, 2002; De Lange, Jackling, and Gut, 2006; McDonald, 2007). However, existing studies into the need for communication skills in accountancy display a number of limitations, foremost among which is a general lack of differentiation between oral communication skills and interpersonal and written communication skills (see for example Zaid and Abraham, 1994; Baker and McGregor, 2000; Rainsbury, Hodges, Burchell and Lay, 2002). The lack of well-grounded empirical data concerning precisely what oral communication skills are sought in accountancy led me to investigate the importance of a range of specific oral communication skills for accountancy graduates in New Zealand, as perceived by chartered accountancy professionals. I sought to find out more precisely what it meant “to speak well” in the New Zealand accountancy workplace.

The initial study involved the production of a questionnaire that was sent to 760 New Zealand Chartered Accountancy (CA) firms, and which identified twenty-seven specific oral communication skills, divided into areas of collegial communication, client communication, communication with management, listening skills, and general audience analysis skills. Respondents were asked to rate the importance of each skill, and also to report the frequency with which new graduates possessed this skill. A number of the individually identified skills explicitly or implicitly addressed the ability to adjust oral communication to a diverse workplace: these skills included “explaining or making a topic intelligible to colleagues,” “explaining concepts to clients,” and “using the appropriate vocabulary for a specific audience.”

Findings from the initial study indicated not only that New Zealand accountancy employers considered oral communication skill in general extremely important in new graduates (91% of respondents considered it either “essential” or “very important”, and 64% reported “always” taking oral communication skill into account as a hiring factor), but also that the desired skills were depressingly seldom in evidence. Serious disparity between importance and frequency scores appeared in several skill areas, including the scores accorded to “using appropriate vocabulary for audience.” On a five-point Likert scale on which 1 represented “essential” and 5 represented “not important,” this skill was ranked highly in terms of importance (1.98,
sd=1.106), but in terms of frequency found, where 1 = “always” and 5 = “never”, the skill frequency score was a modest 3.19 (sd=0.683).

In addition to the numerical ranking of individual skills, the questionnaire asked a number of open questions, inviting respondents to explain their individual views on the importance of oral communication, their particular concerns, and so on. A number of respondents expressed specific worries about the oral communication skills of graduates, by far the greatest number of which concerned speaking English correctly and comprehensibly, with specific reference made to the difficulties (in New Zealand) of English second language speakers. Points raised by respondents’ written-in comments, in combination with suggestive quantitative data from the questionnaire, informed a follow-up study, which focussed on issues involving speaking skills in an increasingly cross-cultural and global accountancy workplace. Fundamental questions included: what does it mean to speak well in the global workplace? As graduates enter a new and increasingly diverse employment context, how can they make themselves heard? Answers to these questions were sought by enriching the quantitative data from the questionnaire with qualitative information gathered from personal interviews with New Zealand accountancy professionals.

2. Interviews

Between October and December 2008, I conducted nineteen follow-up phone interviews with questionnaire respondents who had volunteered to be interviewed. Interviewees ranged from accountancy practice managers to sole practitioners, to partners in large CA firms, and included the 2008 President of the New Zealand Institute of Chartered Accountants. The semi-structured interviews ranged in length from fifteen to forty-five minutes and sought clarification of a number of issues arising from the questionnaire data. One set of interview questions centred about the implications of globalisation for oral communication in accountancy, as they concerned young New Zealanders, non-New Zealanders and English Second Language speakers, and the challenges posed to standard English by the rise of new technologies.

At a fundamental level, respondents all agreed on the central importance of oral communication skills in accountancy and saw this need as growing, rather than diminishing, in an increasingly technologically enhanced, cross-cultural and global workplace. As Graham Crombie, President of the Institute, stated, issues including the increasing outsourcing of accountancy work suggested that the need for cross-cultural and cross-linguistic fluency would increase exponentially in the next five to ten years.
3. Findings

3.1 New Zealanders’ need for oral communication skills

Questionnaire data had indicated that freshly graduated accountancy employees don’t always perceive the importance of speaking well (74.4% of respondents reported that new graduates only understand the importance of oral communication skills “sometimes” or “seldom”). Interview data backed this up: “It’s hard to convince them [of] the necessity to learn how to speak well” (KC). A number of accountancy firms either offer their own introductory communication packages or encourage new employees to attend Toastmasters or similar speaking clubs; however, most interviewees reported employees displayed varying degrees of resistance toward oral communication training. This resistance may pose particular concerns given young New Zealanders’ penchant for undertaking an OE (overseas experience – an extended period of travel and work outside of New Zealand, often taken in the early twenties). Traditionally, many young New Zealanders have been attracted to accountancy because of the portability of the qualification: they can take their qualification overseas and work in a number of different places. Illustrating the persistence of this tradition, one interviewee reported that at a recent New Members Dinner for new CAs in Auckland she sat at a table of young KPMG accountants who “were all nice, middle-class white New Zealanders… [and] without exception, every single one of them was about to leave” (DP). Interviewees were questioned as to whether accountancy’s global relevance meant that young New Zealanders in particular need to work on their oral communication skills, in order for their accountancy skills to be both truly portable and truly valuable. All agreed that such skills would assist a young New Zealander pursuing work overseas, but many denied that New Zealanders needed such skills more than any other accountancy employee; oral communication was considered ‘universally’ important.

Traditionally, countries of destination for young New Zealand accountants have been English-speaking, but that situation is changing. JC stressed that the range of countries Kiwis may head to is expanding and that developing nations are particularly fruitful, if less traditional, sources of employment:

To be honest, I think a large amount of this overseas travel… is about developing nations, and that’s where the need is really big. […] For example, I’ve got a lot of friends who went to the UK and are now finding that that’s not quite the market that it was. I’ve also got another accountant friend who has been in Hungary and now is
moving on to better opportunities in even sort of less developed economic countries like Romania and Czechoslovakia [sic]. And I think that’s because that’s where the money is and that of course attracts people to those countries.

Several interviewees suggested the importance for today’s accountancy students of learning to speak a second language. Suggested languages included Mandarin (DW) and Asian languages generally, as well as the more traditional Romance languages (NW).

I think [second language learning] should be brought in [so] that it’s not completely new. […] I think there has to be an awareness that English isn’t the most spoken language in the world and when you do go overseas you are expected to at least understand some basic phrases. (NW)

Mandatory second language study may well be eyed dubiously by tertiary accountancy educators: to maintain accreditation from the New Zealand Institute of Chartered Accountancy, curriculum content is very carefully controlled. The inclusion of second language learning at university level may prove difficult, unless the Institute considers the language demands caused by the expansion of the global accountancy workplace sufficiently significant to adjust its requirements. It remains possible for individual students to pursue second language studies as an elective, but this is not easy.

The problematic issue of making oneself understood in other countries affects not only young New Zealanders trying to speak a foreign language, but also young New Zealanders trying to speak English.

My son who’s CA qualified, he’s just gone to the UK and … he has had to really focus on the way he speaks so that people understand him. Now he is lazy with the way he speaks, when I say lazy, [I mean] a lot of slang (MT).

Kiwi slang may pose a particular problem for comprehension, but interviewees reported New Zealanders face additional difficulties being understood in other countries because of both the New Zealand accent and the New Zealand speaking speed.

I spent two years in the UK and banking and I was working in the city of London for two years and we are hard to understand over there. We speak quickly, we are the fastest English speaking speakers […] as I’ve been told, and our English isn’t that
flash. We use a lot of slang so we have to be taught how to speak I guess, city speak (NW).

SWS made the point that even when two conversational partners share native English ability, language difficulties are still possible.

It’s important to understand your client so that you’re speaking one on one with them. You’re speaking almost in ‘like language’ so that you know who you are talking to so that you know they are understanding (my emphasis).

The ability to recognise and transmit ‘like language’, while it seems to be currently rare, may allow young New Zealand accountants to communicate efficiently wherever in the world they choose to work.

3.2 Speaking challenges for non-New Zealand accountancy employees

Globalisation poses an array of oral communication challenges for those accountancy employees working with New Zealanders (either within New Zealand or in other countries) who have either English as a second language or an accented or otherwise heavily culturally inflected English. Comments written into the questionnaire reflected a high degree of concern with the oral communication skill of accountancy graduates who didn’t have English as a first language. Respondents reported that while the technical skills of English second language graduates were often first-rate, their ability to communicate orally was often poor. One questionnaire respondent wrote: “For non-English immigrants, English [is] often totally unsatisfactory. Accounting is hard enough for end-users to understand without adding English issues.” When questioned about this issue, a number of interviewees reported dissatisfied or upset clients who couldn’t understand the information they were being given. More than one reported losing clients as a result of frustrating interactions with second-language employees, and this frustration cannot entirely be explained by personal prejudice.

We also rely on a lot of not just [NZ] graduates but bring in a number of overseas … staff into the firm as well, and one of our major clients, a big bank has said: ‘Look, you’ve got too many foreign employees in your firm, we are struggling with some of them’ (MT).

Several interviewees candidly discussed organisational protocols designed to prevent second language employees from having any front-line client contact for a number of months, in an
effort to improve their skills in client interactions. Second language issues have also posed problems for coworkers within organisations:

> We have had people working where English has not been their first language. We have struggled to understand them. They have struggled to understand our instructions. And our clients have not been happy because they haven’t understood them either (MG).

However, while there was significant unanimity in the concern expressed about this issue, suggestions as to how the problem of sub-standard spoken English could be countered varied widely. Several suggested spoken English entry standards, for international students enrolling in New Zealand institutions, be tightened. DP argued passionately for the introduction of a compulsory spoken and written communication qualification, an actual NZQA accredited competency, which all accountancy students should pass in order to graduate tertiary study.

However, even certified technical competency doesn’t necessarily equip students with the flexible vocabulary and explanatory skill that several interviewees identified as particularly difficult for second language speakers.

> I think they have a great deal of difficulty both with the language [and] communicating the concepts in layman’s terms, which is what you really need to do when you’re talking about accounting, because most people don’t understand you (JC).

Inadequate vocabulary often leads to client misunderstanding or frustration, simply because explanation is difficult without a wide variety of verbal tools, particularly in a complex field like accountancy. One interviewee used a particularly vivid metaphor:

> A lot of it’s confidence and knowledge and just being able to use the right phrases, like having a… drop down menu in your mind on what word would be useful to change this conversation (NW).

Interviewees reported that clear and efficient oral communication with English second-language speakers was sometimes stymied not merely through inadequate vocabulary. The ability to understand idiomatic language and decode the cultural baggage of New Zealand speech was stressed by several interviewees.
We’ve got a lady working with us from South Africa and she doesn’t understand some of our slang and doesn’t know what we’re talking about. So if you’re dealing with anyone from a different culture, you need to scale it back to what you mean and leave out the slang really (MG).

This explicit link between oral communication competence and cross-cultural competence was made by several interviewees. Several interviewees also related perceptions of second language speakers posing ‘difficulties’ to the issue of cultural cosmopolitanism. Provincial and particularly rural New Zealand clients, it was reported, were often particularly resistant to accounting advice given in accented, non-native English.

In the provincial areas I think there is an issue [difficulty with second language employees] but then you go to places like Auckland, I don’t think it is an issue because Auckland is a bit more… pronounced with different international cultures up there. And I think it’s also, New Zealand’s in that transition stage, I think kind of linking up to the fact that we do now have an international culture in New Zealand (PW).

On an optimistic note, interviewees saw cross-cultural competency, and thus ease with second language speakers, as increasing in New Zealand, at least in the larger centres. As outsourcing becomes an increasingly common organisational move in accountancy, such cross-cultural competency becomes increasingly needful: more and more New Zealand accountancy employers must regularly interact with workers of other nationalities, whether that contact takes place in an Auckland office or via a computer or telephone link. While video-linking technologies are increasingly widely used, all interviewees acknowledged that even the most efficient telecommunications system poses added barriers to the efficient and effective exchange of oral communication.

When discussing the issue of second language speakers in accountancy, very few interviewees looked at the difficulty from the perspective of the second language accountancy graduate. However, one in particular sympathetically discussed the stereotypes often faced by non-native English speakers.

It put the particular graduate / recruit behind the eight-ball to an extent because they weren’t often given a fair chance, because people would say it is too hard to understand this … Asian person. And I think from that person’s perspective themselves they probably need to do a fair bit to help themselves, realizing that
people will have a problem with it, and that if you’re living in an English speaking country then that is the first thing that you need to be competent to an extent on … I think there’s some horrible approaches that come from the workplace, some prejudiced approaches, but I also think the students can do more to help themselves as well. (RT)

RT, like the great majority of interviewees, agreed that the responsibility for ensuring effective oral communication rests in the hands of both (or all) conversational partners, whether that conversation is taking place in person, via computer, or by phone. All agreed that taking on this responsibility was a challenge to be consciously and conscientiously met.

I think probably in our world, for New Zealand, generally we just expect the person in India, the person wherever they are, just to adapt to us and I’m not sure we’d be thinking greatly about oh boy, well, how much we’ll be adapting to them … It’s about [being] very adaptable (CL).

After relating a client complaint about foreign employees, MT went on to state: “But the reality is, it’s the way of the world. People are just going to have to change.” A further interviewee, who expressed considerable pride in her “EEO office” and reported two Indian employees, a Dutch staff-member, a Fijian, one from the Philippines, and a recently departed Chinese employee, stated:

Some of our clients struggle, but we say it’s just about them being patient too. New Zealanders, we’re not used to having lots of cultures, well not in the provinces, and so sometimes if our clients might complain I couldn’t understand that person on the telephone, we would say you just need to listen a little bit more carefully (MD).

3.3 The challenge to standard English

Questions about the impact of technologies such as texting and email on young graduates’ written and spoken communication skills met with diverse responses. Most interviewees agreed that texting is making significant inroads into accountancy; this is viewed by some as anathema and by others as just another way of communicating.

Many interviewees felt strongly that the ubiquity of email and, increasingly, texting had noticeably and seriously degraded young accountants’ spoken English skills, with particular criticism levelled at inappropriate informality and technical faultiness. One interviewee in
particular was very heated on the subject: “It’s not English, it is a new language that has been socially created, and it is not appropriate for the workplace” (DS). On the other hand, at least one interviewee was completely undisturbed by the use of text language and slang in the accountancy workplace, taking the view that it IS simply “another language” and that accountants should learn to understand it. He further noted that many middle-aged staff are quite tolerant of this new code because, having children who are young adults, they “sort of understand the language, or they’re relaxed about the language, they don’t take affront …” (PW).

NM noted that slang and casual expression literally means the speaker may not be ‘heard’.

Well it dispenses credibility straight away. It’s hard enough for a young person to break in and to be heard, I guess in a business sense when you’re trying to sell to… older people or experienced people. If you come out with schoolyard slang, you don’t stand a chance (my emphasis).

While NM was not alone in linking the use of text and slang language to credibility, his linking of these verbal informalities to audibility was unique and illuminating. Like words spoken in an unknown foreign language, text language runs the risk of sounding just like ‘noise’ and passing unheard. Given the uniformly perceived importance of oral communication skill to a successful career in accountancy, the risk of going ‘unheard’ can pose significant barriers to respect, recognition and advancement, and this is particularly true for young accountancy graduates beginning their careers.

Many interviewees used variants of the phrase “horses for courses” in this part of the interview. With these metaphors, interviewees meant that a speaker needs to carefully choose formality of language, level of slang and so on for the particular listener.

I have some clients who are old school, lawyers for instance, who will do a very formal letter and expect a formal letter back. We have emails for some, we have phone for some and I have a lot of my younger clients texting me nowadays. So I think that whole texting thing in communication comes in. Because there is no way whatsoever you can be formal doing a text. […] And I have some clients I am quite close to that I’ll respond by a very brief, perhaps three word text… and other times I’ll just push the button and I will ring them back instead and just sort of say, ‘Got your text, yeah, let’s talk about such and such’. As communication evolves I think
texting is going to come into ‘dumbing down’ our use of more formal, more appropriate communication (RT).

4. Conclusion: Being heard means getting ahead

The interviews revealed a consensus that oral communication skills are not only vitally important in accountancy, they are increasing in importance in direct relation to globalisation. New Zealand’s geographic isolation, and the related issues of outsourcing both of accountancy work and of young New Zealand accountants, render even more vital a flexibility and range of oral communication competencies that can engage with diverse audiences on diverse topics. At present, however, young accountancy graduates are not perceived to adequately understand the importance of these skills, or to possess many of the desired skills.

As a corollary of this, oral communication skill may be seen to function for young accountancy workers as a kind of a career sifter. Because of the perception that the distinction between good and poor speakers, and the concomitant degree of expected success, is continuously growing in direct relation to the continuing shrinking of the ‘global village’ of accountancy, employers are ever more desirous of hiring workers with skills in speaking to clients, managers, teammates, and diverse audiences.

[We] have quite high expectations of staff in terms of both their technical ability but also their ability to build relationships and communicate. That’s something that we try and suss out as much through our recruitment processes to try and get that right mix. [We] absolutely see that as a really, really critical skill to have (EK).

CL viewed strength in oral communication as the skill that separates a good accountant from a great one.

It’s like a career divider. You know, you can be a pretty good accountant but really not able to go to that next level or you can be a pretty good accountant or even just an average accountant, but if you can really communicate with the clients … it opens up heaps of potential to be a manager, senior manager, [or] partner.

One of the most passionate interviewees was a successful, middle-aged Auckland accountant who was himself an English second language speaker. In his words, “the accountancy profession is no longer a processing exercise, it’s the ability to communicate and interpret”
This study makes it clear that in an ever-more diverse accountancy workplace, being heard, being understood, and being valued are ever more closely linked to that ability “to communicate and interpret.”

References


