

**RESEARCH ON PROFESSIONAL  
RESPONSIBILITY AND ETHICS IN  
ACCOUNTING**

# RESEARCH ON PROFESSIONAL RESPONSIBILITY AND ETHICS IN ACCOUNTING

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RESEARCH ON PROFESSIONAL RESPONSIBILITY AND  
ETHICS IN ACCOUNTING VOLUME 25

**RESEARCH ON  
PROFESSIONAL  
RESPONSIBILITY AND  
ETHICS IN ACCOUNTING**

EDITED BY

**TARA J. SHAWVER**  
*King's College, USA*



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## DESCRIPTION

*Research on Professional Responsibility and Ethics in Accounting* is devoted to publishing research and cases that focus on the professional responsibilities of accountants and how they deal with the ethical issues they face. The series features chapters on a broad range of important and timely topics, including professionalism, social responsibility, corporate responsibility, ethical judgments, and accountability. The professional responsibilities of accountants are broad-based; they must serve clients and user groups whose needs, incentives, and goals may be in conflict. Further, accountants must interpret and apply codes of conduct, accounting and auditing principles, and securities regulations. Compliance with professional guidelines is judgment-based, and characteristics of the individual, the culture, and situation affect how these guidelines are interpreted and applied, as well as when they might be violated. Interactions between accountants, regulators, standard setters, and industries also have ethical components. Research into the nature of these interactions, resulting dilemmas, and how and why accountants resolve them is the focus of this book.

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**Tara J. Shawver**, CMA, is the Department Chair and Professor of Accounting at King's College in Wilkes-Barre, PA. She is an active member of the American Accounting Association (AAA) and Institute of Management Accountants (IMA). She has received numerous awards and honors for her work including the 2022 Excellence in Accounting Ethics Education Award from the AAA for the development, implementation, and dissemination of new pedagogy for teaching ethics to accounting students; the 2022 IMA Champion Award for her exceptional volunteerism and leadership; and the 2022 Rev. Donald J. Grimes, C.S.C. Annual Award for service-learning teaching excellence. In 2020, she received an Outstanding Author Contribution Emerald Literati Award.

She has authored or co-authored over 45 articles and chapters that have appeared in *Journal of Accounting Education*, *Journal of Business Ethics*, *Research on Professional Responsibility and Ethics in Accounting*, *Journal of Forensic Accounting*, *Journal of Forensic and Investigative Accounting*, *Journal of Business Disciplines*, *Management Accounting Quarterly*, *Advances in Management*, *Journal of Forensic Studies in Accounting and Business*, *Global Perspectives on Accounting Education*, and *Journal of Emerging Technologies in Accounting*. She has co-authored a book entitled *Giving Voice to Values in Accounting*. Her research interests include financial reporting, ethics, whistleblowing, fraud, and ethics education.

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# CHAPTER 1

## PROFESSIONAL COMPETENCIES FOR ACCOUNTANTS: ADVANCING OUR UNDERSTANDING OF SOFT SKILLS

Kara Hunter, Joan Lee and Dawn W. Massey

### ABSTRACT

*Stuebs et al. (2021, p. 38) note that soft skills “are essential for accountants to carry out their moral agency role in society.” Indeed, calls for aspiring accounting professionals to have well-developed soft skills have been ongoing for decades (American Accounting Association [Bedford] Committee on Future Structure, Content, and Scope of Accounting Education, 1986; Accounting Education Change Commission, 1990; Albrecht & Sack, 2000; Big 8 White Paper, 1989; Lawson et al., 2014; Pathways Commission, 2012). Despite these calls, the development of accounting students’ soft skills remains elusive (Fogarty, 2019; Rebele & St. Pierre, 2019). Perhaps this is not surprising as a commonly accepted, profession-specific definition of the term is lacking, as is consensus about the corresponding capabilities comprising accounting professionals’ soft skills. Instead, those in the accounting profession have treated the term soft skills much the way Justice Potter Stewart famously described hard-core pornography: “I know it when I see it” (Jacobellis v. Ohio 1964, p. 197). The problem, of course, is that such a description is individualistic and can lead to conflicts and inconsistencies not only in identifying the phenomenon (Baskin, 2018; Goldberg, 2010) but, more importantly, particularly in the case of soft skills, in taking steps to foster its development and measuring changes in it. Thus, understanding the term soft skills and its fundamental capabilities*

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*is a necessary prerequisite to the development of the soft skills deemed critical for future accounting professionals. In this chapter, the authors advance that understanding by developing an accounting-specific definition for soft skills and identifying a set of capabilities that comprise soft skills applicable to accounting professionals. The authors also discuss the implications of the work and conclude by recommending soft skills in accounting be referred to as professional competencies.*

**Keywords:** Professional competencies; soft skills; accounting education; core competencies; soft skills capabilities; non-technical skills

## INTRODUCTION

Stuebs et al. (2021, p. 38) highlight the importance of soft skills in preparing accounting professionals for the ethical challenges they may face in their careers, stating, “They [soft skills] are essential for accountants to carry out their moral agency role in society.” Not surprisingly, prominent accounting bodies have been calling for a broadening of accounting professionals’ educational preparation to include a focus beyond technical, or “hard” skills, for nearly four decades, beginning with the American Accounting Association (AAA) Committee on the Future Structure, Content, and Scope of Accounting Education, more commonly known as the Bedford Committee (1986). Leaders of the public accounting profession largely supported the Bedford Committee report in their 1989 “white paper,” “Perspectives on Education: Capabilities for Success in the Accounting Profession,” in which they suggested that future accounting professionals needed to develop communication, intellectual and interpersonal skills (Big 8 White Paper, 1989). While the second of these might be considered a “hard” skill, the other two clearly fall outside the realm of technical skills, into what are often called soft skills.

More recently, the Pathways Commission (2012) affirmed much of what had been laid out decades earlier, calling for education that is “broadly formative and comprehensively attuned to the ever-evolving societal demands placed on the accounting profession” (p. 24). Here again, “broadly formative” suggests a need for skills beyond technical, “hard” skills. Specifically, the Commission identified several necessary competencies for accountants: technical knowledge, a “hard skill,” along with “professional skills” (e.g., critical thinking, problem solving, judgment, and decision-making) and skills falling under a grouping for “professional integrity, responsibility, and commitment” – namely, ethical knowledge – principles and issue recognition, ethical reasoning and ethical judgment (Pathways Commission, 2012, pp. 132–133 and pp. 6–7 of complete version of chapter 7 with detailed tables). Moreover, recognizing the increasing complexity of the jobs of accounting professionals, both the Pathways Commission and Lawson et al. (2014) argue that non-technical skills are necessary for long-term success in the profession, and not just for one’s initial position. Indeed, researchers find that soft skills, such as communication skills; problem-solving and thinking skills; leadership and teamwork skills; ethical and moral values; and self-management,

“not only distinguish outstanding leaders and managers, but [also are] positively linked to strong performance ...” (de Villiers, 2010, p. 4). In accounting practice, soft skills, likewise, are positively linked to professionals’ career success (Chabus, 2021; Cornelisse, 2014; Werner, 2012).

Even though soft skills are deemed essential for accountants’ career success<sup>1</sup> – among both professionals (e.g., AICPA, 2011; Chabus, 2021; Doherty, 2015; Lee, 2013; Pathways Commission, 2012) and faculty (e.g., de Villiers, 2010; Hinson, 2019; Kermis & Kermis, 2010; Stuebs et al., 2021) – a commonly accepted definition of the term has yet to emerge. Indeed, while several accounting papers quote from other literature in reciting a variety of definitions of soft skills (de Villiers, 2010; Gardner, 2017; Karan, 2011; Strauss-Keevy & Maré, 2015), other accounting authors highlight differing soft skills they believe merit development without considering a definition (e.g., Doherty, 2015; Driscoll, 2018; Stuebs et al., 2021).

Given the array of so-called soft skills studied, researchers also lack a consensus about the particular capabilities comprising soft skills for accounting professionals. Furthermore, despite noting the importance of connecting “the accounting body of knowledge to a map of competencies,” the Pathways Commission (2012) acknowledges that there is no “broad source on the required competencies” (pp. 37, 94).

In conceptualizing soft skills, an analogy can be drawn to Supreme Court Justice Potter Stewart’s famous comments about the term “hard-core pornography” (*Jacobellis v. Ohio* 1964, p. 197; emphasis added):

I shall not today attempt further to define the kinds of material I understand to be embraced within that shorthand description; and perhaps I could never succeed in intelligibly doing so. But I know it when I see it ....

To date, accountants seem to have been using the “I know it when I see it” approach when it comes to soft skills. Yet, using this approach can be problematic since, as Goldberg (2010) points out the phrase:

“I know it when I see it” can still be paraphrased and unpacked as:

“I know it when I see it, and someone else will know it when they see it, but what they see and what they know may or may not be what I see and what I know....”

As such, inherent in the “I know it when I see it” approach are conflicts and inconsistencies in our understanding of the term and, correspondingly, its associated capabilities.

These issues with the “I know it when I see it” approach to conceptualizing the term soft skills can stymie efforts to not just understand soft skills and the underlying capabilities, but also to set the stage for their development. As Kerlinger (1986, p. 3) notes, “To understand any complex human activity we must grasp the language and approach of the individuals who pursue it.” The primary purpose of our work is to provide a consistent understanding of the term soft skills as a necessary first step in addressing the calls to ensure aspiring accounting professionals have well-developed soft skills. Secondly, our purpose is to identify those capabilities underlying the concept of soft skills that can guide efforts to develop professionals’ soft skills.

To accomplish our goals, we proceed in three additional sections. In the next section, we review the history of the term soft skills in order to develop an

accounting-specific definition of the term. In the subsequent section, we review prior research results to determine soft skills capabilities that facilitate accounting professionals' career success. In our concluding section, we discuss the implications of our work.

## DEVELOPING AN ACCOUNTING-SPECIFIC DEFINITION OF “SOFT SKILLS”

### *History of the Term “Soft Skills”*

The term soft skills, as we know it today, appears to have its roots in the US military. By the 1960s:

The military had excelled at training troops on how to use machines to do their job [i.e., “hard skills”]. But they were noticing that a lot of what made a group of soldiers victorious was how the group was led. This bothered the military as they weren't training for that. So they went about creating a method to capture how this knowledge was being acquired. (Wright, 2018)

The earliest (military) use of the term soft skills was to distinguish non-machine-related critical success factors for military personnel from troops' hard skills (i.e., skills in properly operating machines/equipment that are “hard” to the touch, meaning they have physical substance).

The military invested substantial resources in studying soft skills to discern them from hard skills. Whitmore (1973) surveyed staff members from each of the 29 Continental Army Command (CONARC) schools to assess whether skills included in the survey – from “35 job functions cut across a majority of officer jobs” (Whitmore, 1973, p. II-4) – each qualified as a soft skill.<sup>2</sup> He used three factors to distinguish between the soft and hard skills: (1) The degree of interaction with a machine required by the job function (where less frequent interaction with a machine was indicative of a soft skill); (2) the degree of specificity of the behavior, action, or process to be performed (where less specificity was indicative of a soft skill); and (3) an assessment of whether the on-the-job situation was well known/established (where less typical/emergent job situations were indicative of those involving the use of soft skills) (Whitmore, 1973, p. II-5). Following this, Whitmore and Fry (1974) defined soft skills in the military context as “important job-related skills that involve little or no interaction with machines and whose application on the job is quite generalized.”

Over the years, the Army's definition of soft skills has been modified to cover a variety of specialties. For example, in a recent field manual discussing considerations for working effectively with Foreign Security Forces (FSF), soft skills are those that encompass “the specific sociocultural skills that Soldiers learn throughout their life” (U.S. Army, 2013, p. 6-3). The manual goes on to elaborate that:

Soldiers [in the FSF] have to operate effectively within cultural settings that can be very different in behavior and language from their own. Soft skills help [FSF] Soldiers to better understand these environments and human behavior, to communicate across cultures, to build rapport, to influence, and to negotiate. Successfully employing these skills sets the conditions for [FSF] Soldiers to move forward with their mission. (U.S. Army, 2013, p. 6-3)

Thus, from the perspective of the US Army, soft skills are critical to soldiers' success in carrying out *specific* missions. From its inception through the present day, the term soft skills, as conceived and utilized by the US Army, has been context-dependent.

### *Applying the Military-based Term Soft Skills to Accounting*

In light of the military underpinnings of the term soft skills, the first part, “soft,” is meant to distinguish critical success factors that are less technical in nature from so-called hard skills that are more technical in nature. For her accounting-specific paper, [de Villiers \(2010\)](#) conducted an extensive review of the competency development literature and combined generic skills with relevant elements of emotional intelligence. [de Villiers \(2010, p. 2\)](#) distinguishes the terms, soft skills and hard skills, respectively, as “behavioural skills required in the workplace” and “technical skills of performing the job.” Following her lead, we also consider “soft” critical success factors in accounting to represent behavioral skills, that is, intrapersonal and interpersonal capabilities that facilitate responses to a variety of situations in the accounting workplace.<sup>3</sup>

As [Peterson and Van Fleet \(2004\)](#) highlight, “skills” relate to one’s ability to utilize domain-specific knowledge in carrying out a task (p. 1298). Skills are teachable capabilities, distinct from traits, which arise from individuals’ innate, natural tendencies to do something well. Traits are relatively stable over time; skills arise from individuals’ acquired knowledge and practice in doing something well.<sup>4</sup>

Given the foregoing, we define soft skills for accounting professionals as: *teachable behavioral capabilities that facilitate the completion of a wide variety of tasks in the accounting profession.*<sup>5</sup>

## **DETERMINING ACCOUNTING-SPECIFIC SOFT SKILLS CAPABILITIES**

In our review of the accounting literature, we also could find no commonly accepted set of capabilities comprising accountants’ soft skills. Accordingly, we review prior accounting-specific research studies to derive the particular soft skills capabilities that have been found to significantly contribute to accountants’ career success. We then describe each, in turn.

### *What Soft Skills Have Relevance in the Context of Accounting Education?*

Prior empirical studies identify relevant skills that significantly relate to the career success of accounting professionals. [Sandifer \(2018\)](#) provides an extensive literature review that identifies empirical studies that address essential skills for the career success of accounting professionals.<sup>6</sup> With Sandifer’s permission, that work served as our starting point to identify accounting-specific soft skills. We begin, in Panel A of [Table 1](#), with empirical studies identified in [Sandifer \(2018\)](#) that investigated some aspect of skills needed for success by accounting graduates (i.e., including hard skills and soft skills). We then expand the review, in Panel B, by considering the literature since 2015.

**Table 1.** Summary of Empirical Research on Soft Skills for Accounting Professionals.

<i>Panel A: Empirical Research Through 2015. Reprinted from Sandtjer (2018)</i>			
Study	Information Garnered	Source	Results
Kavanagh and Drennan (2008)	Items important to future careers	Australia 322 Graduating students	Continuous learning Decision-making Oral communication Analytical and problem solving Critical thinking
Kavanagh and Drennan (2008)	Top skills required by employers	Australia 28 Employers	Analytical/problem solving Business awareness/real life experience Basic accounting skills Oral communication
Jones and Abraham (2009)	Indicated importance of each item	Australia 26 Practitioners	Analysis and ethical standards Intelligence, motivation, and leadership Work experience Group working skills
Jones and Abraham (2009)	Indicated importance of each item	Australia 18 Academics	Analysis and ethical standards Intelligence, motivation, and leadership Data skills Group working skills
Jones and Abraham (2009)	Indicated importance of each item	Australia 69 Students in school	Data skills Analysis and ethical standards Intelligence, motivation, and leadership
Jackling and de Lange (2009)	Listed important qualities for career progression	Australia 174 Accounting graduates	Communication skills Problem-solving skills Personal skills
Jackling and de Lange (2009)	Focus of accounting curriculum	Australia 174 Accounting graduates	Technical skills Accounting problem analysis Written communication
Jackling and de Lange (2009)	Most important skills needed	Australia 12 Employers	Team skills Leadership Verbal communication Interpersonal skills

Wells et al. (2009)	Indicated importance of each item	New Zealand	Being able to understand and respond to clients' in a timely manner Being able to set and justify priorities Being able to organize work and manage time effectively
	26 Accounting graduates in public practice		Empathizing with others Producing as good a job as possible
Awayiga et al. (2010)	Indicated importance of each item	Ghana 131 Accounting graduates	Analytical/critical thinking Communication skills Professional demeanor Intellectual skills Computing technology
Awayiga et al. (2010)	Indicated importance of each item	Ghana 25 Employers	Communication skills Computing technology Professional demeanor Analytical/critical thinking skills Technical and functional skills
Bui and Porter (2010)	Interview to determine what skills needed (no ranking)	New Zealand 11 Employers	Teamwork skills Business and general knowledge Communication skills-oral, written, and interpersonal Accounting principles and concepts Computing skills
Chaker and Abdullah (2011)	Determined skills acquired at college	United Arab Emirates 77 College graduates	Intelligence, confidence, and a learning to learn attitude Professional ethics Interpersonal and communication skills Auditing skills Information development and distribution skills Leadership development
Massey (2011)	Determined importance of skills	United States, PA 309 CPAs in public accounting	Ethics Oral communication Spread sheeting Analytical/critical thinking Teamwork

(Continued)

Table 1. (Continued)

Milliron (2012)	Determined how much focus should be placed on items when teaching accounting	United States, CA 30 CPAs – experienced practitioners	Written communication skills Analytical thinking Technical accounting knowledge High ethical standards Quantitative, problem-solving skills
Milliron (2012)	Determined greatest strength of recent graduates	United States, CA 30 CPAs – experienced practitioners	Information technology skills Ability to work in teams
Milliron (2012)	Determined greatest weakness of recent graduates	United States, CA 30 CPAs – experienced practitioners	Work ethic Communication skills Analytical thinking
Milliron (2012)	Determined preparation of graduates	United States, CA 85 young emerging professional accountants	Ability to work in teams Ethical standards Work ethic Energy level Communication skills
Cory and Pruske (2012)	Indicated importance of each item	United States, TX 464 employers	Spreadsheet Word processing Creativity in problem solving Windows Awareness of ethical issues
Weaver and Kulesza (2013, 2014)	Top 10 teachable skills in addition to the traditional vocational education	United States, CT Managers	Problem solving Critical/strategic thinking Time management and organization Memos and writing skills Intermediate/advanced excel skills Business etiquette Working in teams
Weaver and Kulesza (2013, 2014)	Top 10 skills which they wish they had more exposure to in college	United States, CT Young professionals	Intermediate/advanced excel skills Basic workpaper skills Critical/strategic thinking Time management and organization Memos and writing skills