**Creative Approaches to Teaching Personal Competencies and Skills**

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**Abstract**

Despite significant calls to the contrary, there is still a gap between personal and professional competencies such as communication and problem-solving desired by employers and those provided by new graduates. Educators may not have the resources necessary to help students learn these competencies during their academic programs. In this article, we provide instructors with a number of resources that have been successful in helping students attain these competencies. We have used all the described tools in the classroom and comment on their impact on student development.

**INTRODUCTION**

Competency-based education is the latest trend in higher education (Ebersole, 2014). However, as far back as 1989, (Deppe et al.) accounting educators and practitioners recognized that personal competencies were a necessary skill set in becoming a successful professional accountant. In its report *Perspectives on Education: Capabilities for Success in the Accounting Profession,* the chief executives of all of the (at the time) big eight accounting firms identified competencies that were important for success in accounting. In addition to technical knowledge, they highlighted communication skills, intellectual skills and interpersonal skills.

The demand for competency-based education has been driven externally by both professional and accrediting bodies as well as by employers. The AICPA issued a (revised) “Core Competency Framework and Educational Competency Assessment” statement in August, 2013. This framework focuses on skills and advocates a “skills-based” curriculum. As part of this curriculum, the AICPA lists several “personal competencies” required for a professional accountant (AICPA Core Competency Framework and Educational Competency Assessment, August, 2013).

Following recent changes to the accounting profession and certification process in Canada, CPA Canada developed a new competency map. One section is devoted to enabling competencies that reflect the personal attributes of becoming a CPA (Section 3, p 11-16). Outside North America, the International Accounting Education Standards Board has issued International Education Standard (IES) 3 which is effective on July 1, 2015. It includes a number of personal competencies deemed necessary to be successful as a professional accountant.

However, educators of accounting professionals have failed to keep pace with the shift to competency-based education and few resources exist that support the teaching of personal competencies in the classroom. Albrecht and Sack (2000, p. 43) suggest that, “accounting pedagogy often lacks creativity, involves too much lecture and dependence on textbooks, and does not develop the students’ ability-to-learn skills.” Kavanagh and Drennan (2008, p. 280) discuss the need for accounting graduates to develop a broader set of skills and attributes encompassing more than purely technical accounting expertise. In addition, de Villiers (2010) notes that while numerous accounting studies espouse the need to incorporate soft skills into the curriculum, few are explicit about how to achieve the integration and real-life implementation. Teaching personal competencies deviates from the normal path of course development. Due to its unfamiliarity, teaching these competencies in the accounting classroom is a challenge for many faculty.

A number of recent articles have provided some insights into developing competencies for students and in competency-based education in general (Chevis et al, 2011; Bolt-Lee and Foster, 2003; Bierstaker et al., 2000; Edmonds et al., 2003). A few have even provided guidelines for classroom implementation (Langmead and Sedaghat, 2007; Cuidad-Gomez and Berrocoso, 2012; Cuidad-Gomez, 2011). However, we are not aware of a single comprehensive resource to assist faculty in their efforts to expose students to the development of professional judgment, ethical decision-making and other personal competencies in the classroom. While not comprehensive, this paper provides educators with a number of resources that can be used in the classroom to assist in teaching personal competencies. Some tools may be familiar; others are more innovative. The paper also provides some insights into the appropriateness and success of the various tools mentioned, as experienced by the authors.

**Teaching personal competencies**

Deeming someone competent implies he or she has an ability to apply theories and concepts in an integrative and professional manner. There is no unique and unambiguous definition when conceptually defining the term competencies. However, there is a consensus that competencies represent a dynamic combination of knowledge, skills, capabilities, values, and attitudes (Cuidad-Goméz, 2011; Voorhees, 2001).

The AICPA states the following:

Personal competencies relate to the attitudes and behaviors of individuals preparing to enter the accounting profession. Developing these personal competencies will enhance the way professional relationships are handled and facilitate individual learning and personal improvement. (AICPA, 2005)

CPA Canada defines enabling competencies as follows:

Enabling competencies reflect the personal attributes of being a CPA. A critical aspect of enabling competencies is that they are pervasive to a CPA’s work and behaviour. Enabling competencies allow a CPA to function as a competent professional in an increasingly complex and demanding environment. Enabling competencies also allow a CPA to develop skills that can be transferred across different operating environments, different issues, and different roles. Possession of these competencies enables the CPA to make successful use of the knowledge gained through their education, and to become a broad-minded professional who thinks logically, undertakes appropriate analysis, exercises good judgment, communicates effectively and acts to protect the public interest. The acquisition of these competencies early in a CPA’s training begins the process of professional growth and forms a strong foundation for lifelong learning. (CPA Canada, 2012).

International Education Standard (IES) 3 prescribes the learning outcomes for professional skills that aspiring professional accountants are required to demonstrate by the end of Initial Professional Development (IPD). Professional skills are the (a) intellectual, (b) interpersonal and communication, (c) personal, and (d) organizational skills that professional accountants integrate with technical competence and professional values, ethics, and attitudes to demonstrate professional competence (IES 3, 2014).

A comparison of the personal competencies described by each of these professional accounting bodies contained in Table 1.

**Table 1**

**Comparison of Personal Competencies across various professional accounting bodies**

|  |  |  |
| --- | --- | --- |
| ***AICPA Personal Competencies*** | ***CPA Canada Enabling Competencies*** | ***IES Standard 3 (Revised)*** |
| 1. Professional Demeanor | Professional and Ethical Behaviour | Personal competence |
| * Objectivity * Integrity * Ethical behavior | * Stakeholder focus * Adopts profession’s values * Ethical reasoning | * Professional skepticism * High personal standards * Ethical behaviour |
| 1. Problem-solving and Decision-Making | Problem-solving and Decision-Making | Intellectual competence |
| * Professional judgment * Innovative and creative thinking | * Professional judgment * Creativity and innovation | * Professional judgment * Innovative thinking |
| 1. Interaction *and* Leadership | Teamwork and Leadership | Organizational competence |
| * Work productively with individuals * Lead effectively | * Work effectively as a team member * Plans and effectively manages teams and projects | * People management skills * Leadership skills |
| 1. Communication | Communication | Interpersonal and communication |
| * Effective writing * Meaningful context | * Writes and speaks to enhance work performed * Adapts communication to meet audience needs | * Communicate clearly and concisely * Demonstrates awareness of cultural and language differences in all communications |
| 1. Project Management | Self-Management | Personal competence |
| * Manage a diversity of projects | * Manages time effectively | * Manage time and resources to achieve professional commitments |

The challenge becomes how to develop these competencies in the classroom. Much research in education supports, indeed encourages, the use of creative teaching techniques for accounting students. Many researchers and practitioners (Doust, 1999; de Villiers, 2012; Fortin and Legault, 2012, Hodges and Burchell, 2003; Jackling and de Lange, 2009) lament the fact that students are not given the opportunity to be more creative in their study of accounting.

There has been significant discussion regarding the development of personal skills and competencies in the more recent pedagogical literature (Daff, 2013; Bloch et al., 2012; Daff et al., 2012; Siriwardane et al., 2014). However, recent articles focus on specific skills and tools. Through this article, we provide a toolbox for faculty to enable students to develop tools and to encourage creativity that will lead to stronger personal competencies. Through these tools and techniques, we can assist students in developing a broader concept of accounting and in further developing personal competencies that are an important part of being a successful professional accountant. We encourage students and faculty to develop their own toolboxes that contains a number of skills, techniques and approaches to be accessed in a variety of situations.

**A Unique Opportunity**

In 1997, the Department of Accounting at Brock University began the process of creating a Master of Accountancy degree. Since this was a new degree, the Department had the opportunity to study the development of other accounting graduate degrees. The Department determined that a key element for students would be to assist them in integrating their specialized knowledge in accounting and business. Through integration, we believed students would better be able to understand business issues and problems and would better be able to apply their technical knowledge to make professional judgments. Consequently, the vision for this new Master of Accountancy degree included:

“[The Master of Accountancy program] facilitates the integration of knowledge of individual technical subjects into a greater whole in the context of a global business environment.”

The question was how to implement this vision. The ultimate goal was that all courses in the program would be taught in a team-based format, using techniques and technical knowledge from each particular accounting topic to understand and analyze broad-based business problems and situations. In addition, the ultimate goal was to include enabling competencies such as those in Table 1 throughout all courses in the program.

In the initial stages of the program, however, we discovered that to achieve our ideal, we needed to better understand and test possible tools for achieving our integrative and competency goals. We wanted a way to test the effectiveness of various options prior to attempting to implement any techniques across all courses in the program. Consequently, we developed a year-long capstone course: “Integration and Analysis I and II”. The course description was:

Integration of knowledge from various function areas of accounting and the business disciplines in a professional context. Development of analytical, diagnostic, decision-making and presentation skills. Application of knowledge and formation of professional judgment in the context of real world situations presented in complex cases.

The focal point of the activities, exercises, cases, and other activities and assignments in this course was to encourage students to develop their abilities to integrate their specialized knowledge, as well as to encourage ethical thinking, and to assist in the development of personal skills. While the various activities and exercises changed over time, the emphasis consistently remained on the application of critical reasoning to make decisions. (In fact, as noted in more detail below, one of the more challenging aspects of the course was to get students to make decisions.)

In developing this course, we spent considerable time exploring different teaching methods and techniques. We started with a textbook we found quite by accident, Creative Problem Solving: Thinking Skills for a Changing World by Lumsdaine and Lumsdaine. We also brainstormed and discussed possible exercises and activities with other faculty members. The course evolved over several years as we realized that significant resources were not readily available for teaching personal competencies or skills.

Over time, we developed “toolboxes,” one for students and one for faculty. For students, we emphasized that they should understand all of the analytical approaches they learned throughout their education as forms of “tools” to be used when appropriate. We encouraged them to see the essence of techniques and the essence of problems and situations. We used classroom assignments to help them learn to see beyond traditional application of problem-solving “tools,” such as break-even analysis and variance analysis, to creative application of the “tools” to situations that had similar characteristics. For example, we helped them understand how to use variance analysis to analyze the impacts of tax reform. This sort of activity assisted them in developing problem-solving competencies by helping them focus on the logical essence of problems and available “tools.”

In their “toolbox,” we also had them place personal development “tools” including speaking and writing tools, team-work development “tools,” and negotiation skills “tools.” We attempted to use integrative exercises that pushed them into probing deeper in their personal “toolboxes” to find creative ways to approach personal and professional situations.

The balance of this paper describes our rationale and experiences in developing and using a “toolbox” for faculty. If students are to have a “toolbox” to draw from professionally, faculty need a “toolbox” of techniques, activities, and exercises to assist students in developing their “toolbox.” We place particular emphasis on incorporating activities to assist the development of professional judgment, ethical reasoning and personal competencies in the faculty “toolbox”. In this paper, it is our intent to share the “toolbox” of techniques and approaches we have used to stimulate students in the direction of being able to exercise professional, ethical judgment and various competencies efficiently and effectively.

Our suggestions are based on several years of study and experience both in the classroom and in the workforce. The tools described are sometimes creative and may provide faculty with a different perspective on teaching personal or enabling competencies. Other tools are less creative, but perhaps were used in a creative way. We hope to challenge the reader with new ways of thinking about, and structuring approaches to, the steps required and the characteristics needed to exercise and teach competencies as espoused by various external stakeholders.

We also encourage faculty to consider using these tools in a number of courses at a variety of levels. Although we began our program with the focus of “toolbox” development in only one course, we expanded the application of these tools as appropriate into specific courses throughout the program. Some faculty colleagues were more comfortable with particular tools than others. However, everyone can draw out of the “toolbox” the particular “tool” they believe to be most useful for their course objectives. Thus, these tools need not be delivered solely in a capstone course or at the graduate level but could be incorporated into a variety of courses as appropriate. Many of the tools can be adapted for various projects or even single sessions offered in different courses. They can be adapted to examine specific accounting topics that fit the course content. Creativity in implementation also is encouraged!

Anecdotal evidence from alumni of the past 15 years of this course offering, however, provides a significant caveat. Students do not always remember specific activities from the course. What they do remember is the course environment being supportive and challenging. Many alumni commented that they felt they were more confidant, more creative, and more able to solve problems with different approaches. They felt that the reason they did not remember specifics was that the variety of tools used in the classes forced them to be more creative overall. On the other hand, most of them also commented that without the supportive environment, they would have been more resistant to the innovative tools and would not have obtained the same benefits.

**Tools for the toolbox**

We provide a variety of tools for classroom use with suggestions on how to use them and some description of their efficacy. We have grouped the tools into two categories, innovative tools and more familiar tools. We have chosen to include some familiar tools to provide a more comprehensive list of what we found to work in the classroom to teach personal skills and competencies. Table 2 provides a list of teaching tools and the competencies they address. Some tools address multiple competencies and many competencies are addressed by multiple tools.

**TABLE 2**

**COMPETENCIES ADDRESSED BY EACH TEACHING TOOL**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Competency | **Problem solving and decision making** | | **Communication** | | **Team-work** | **Project mgmt** | **Prof’l demeanor** |
| Teaching tool | *Creative and innovative thinking* | *Prof’l judgment* | *Oral* | *Written* |  |  |  |
| Ice breakers | ✓ |  |  |  |  |  |  |
| Improvisation session | ✓ |  |  |  |  |  |  |
| Reading project | ✓ |  | ✓ |  |  |  |  |
| Movies |  | ✓ |  |  |  |  |  |
| Games |  | ✓ |  |  | ✓ |  |  |
| Negotiations session |  | ✓ |  |  | ✓ |  | ✓ |
| Personal assessments |  |  |  |  |  |  | ✓ |
| Case studies | ✓ |  | ✓ |  |  |  |  |
| Writing exercise | ✓ |  |  | ✓ |  |  |  |
| Company case project |  |  | ✓ | ✓ | ✓ | ✓ | ✓ |
| Article readings |  | ✓ |  |  |  |  |  |
| Team class leadership |  | ✓ | ✓ |  |  | ✓ |  |

**Innovative Tools**

*Ice Breakers*

During the first class session for the course, we ran a series of exercises to start breaking down thought barriers. Exercises included counting the number of squares in a picture, solving a maze, and optical illusions. For example, out-of-the-box thinking encouraged the students to ‘draw a line from A to B’ in the maze exercise by NOT using the maze framing. See Creative Problem Solving: Thinking Skills for a Changing World by Lumsdaine and Lumsdaine for several examples. Although students tended to resist some of the exercises initially, we emphasized that the development of personal competencies requires a creative and open mind, as well as critical thinking/reasoning ability, professional expertise, and the ability to integrate all of these elements. These activities made the students stop and think, always a good result.

*Improvisation session*

In addition to the activities described above, we had an improvisation session to start the term. The improvisation session was used partly as an ice breaker but also to reinforce to the students the importance of listening and being innovative. A key element of successful improvisation is the use of the phrase ‘Yes, and…’. Participants are encouraged to accept the idea proposed (say ‘yes’) and then to build on it (and…). This receptiveness to ideas and suggestions reiterates the importance of thinking on one’s feet and being able to react quickly when making decisions thus building strategy (Crossan, 1998; Crossan and Sainty, 1997; Dusya and Crossan, 2005).

In business, strategy is ultimately a pattern of actions based on day-to-day decisions and actions (Crossan, 1998). Crafting a realized strategy from a blend of intended and emergent strategies benefits significantly from the skills developed through improvisation. These are important skills for an accounting professional as well and the exercise reinforced the importance of creative thinking and strategy development. Improvisation also helped students to develop a number of other personal skills including listening and speaking. (This session can be facilitated by finding resources on various improvisation websites that would assist in planning the exercise.)

We found this exercise to be fun and insightful. Students were reluctant to participate fully at first but throughout the session they embraced the activity and became more creative and innovative. In addition, the activity stressed the importance of listening to be a good team player. Overall, this was very successful as both an ice breaker and to foster a better reception of someone else’s suggestions. The use of ‘yes, and…’ became an important tool for students throughout the term.

*Reading project*

The structure of our program was such that students began the degree in January. Students were not in session during the summer months. Therefore, during the summer months, we required that students select a book to read. The book had to be a work of fiction that had no obvious relationship to business or accounting. We provided students with a list of possible books (see Appendix III), but generally allowed them to select whatever work they would like to read, provided that it was fiction. At the first class session in September, students were required to report on the book they read over the summer. This report included a brief summary of the story. Then, students drew analogies from the fiction story to some aspect of business. Most importantly, they reviewed how the story might help them understand better some aspect of business.

This was one of our more successful exercises. Our goals with the summer reading project were two-fold, development of students’ intellectual curiosity and recognition that we can learn various competencies from a variety of sources. Students read books ranging from Cards on the Table and other Agatha Christie novels to books from the Harry Potter series (J.K. Rowling) and The Pilot’s Wife by Anita Shreve and classics such as The Scarlett Letter by Nathaniel Hawthorne.

*Movies*

We have shown two movies to various classes. These are *Barbarians at the Gate* (1993) and *Dead Poets’ Society* (1989). We showed *Barbarians at the Gate* to provide a jump-off point for discussions about corporate governance, ethics, executive compensation, responsibilities of the Board of Directors, what information might be needed regarding a take-over offer, and any other issues that happen to arise. Students enjoyed the movie and there were many opportunities throughout the year to reference aspects of the movie.

*Dead Poets’ Society* exposed students to a unique and rigid academic environment and provided us with the opportunity to discuss situations of empowerment, good and poor communication skills, and thinking “outside the box”.

The movies stimulated interest in class discussions by requiring evaluation of elements of the films aside from their entertainment value – they provide life lessons, so to speak. This resulted in a broader experience from which students could develop better professional judgment. (Many of these exercises also reinforced the notion that developing personal competencies is a continuous process both inside and outside the classroom.) Students, of course, enjoyed the movies and enjoyed the opportunity to make observations regarding the development of the business community and education over time.

*Games*

As a break from more technical discussions, we had the students play the game *Cranium*. We provided observations after the game, and invited students to reflect on their observations as well. We used *Cranium* to work on teambuilding, drawing inferences from the questions to find the answers, and making connections from some information to reason out other information. We also used a discussion of *Cranium* and the “game” aspect of play to talk about rules versus judgment and how the existence of additional rules would encourage students to “play a game” rather than exercise judgment. We found this not only to be fun for the students, but also quite revealing in terms of individual styles and modes of sharing information. Students enjoyed this exercise and tended to have lively discussions after this class session. These discussions reflected an increased understanding of the importance of team work, and the importance of applying logical analysis to a situation. They saw the need for applying personal competencies when making a decision in an uncertain situation.

We also observed an interesting dynamic as this game unfolded. There were definitely different power aspects exhibited by different team members. Often this was displayed along cultural or gender lines. This was an unexpected byproduct of playing the game and allowed us to discuss these tendencies and provide guidance to students through class and personal assessments (discussed later).

We also played a prisoners’ dilemma game (rather than presenting issues from the game in a lecture or discussion) to encourage students to determine what the equilibria may be in situations represented by the game. This helped students recognize and understand ethical ramifications of the decisions they made. Playing the game reinforced the relevance of cooperation and integrity in negotiation and interaction with other parties. Our debriefing discussion provided insights into the thought processes of the students. The use a game to present an economic concept was well received by the students. They recognized the economic theory and developed a better understanding of the dilemma than had it been discussed without significant interaction. This approach also improved retention of the concept of the prisoners’ dilemma.

*Negotiations session*

The negotiations session provided another opportunity to reinforce professionalism, integrity and ethical decision-making. We used a negotiations case that split the class into two different sides that were considering a merger. It was important that participants think about how the other side will consider their offer. It is also important for the students to think about the ethics of negotiation.

Interestingly, the two sides did not always come to a merger agreement although there was room in the financial information for the two sides to agree. During the debrief of this session, students learned valuable lessons about the importance of listening and perhaps a new definition of winning. When the two sides failed to reach an agreement, although one should have been possible, clearly there was no true winner. However, the teams initially felt they had ‘won’ because they had not ‘given in’ to the other side. Student feedback on this session included a recognition that listening and negotiating are important tools for success in business.

*Weekly personal assessments*

After each class, we required that students reflect on their contribution to the class. They were required to send an email to the instructors within 24 hours of the end of class detailing what they believed they contributed, why it was a positive contribution, and what steps they believe they needed to take to improve. We reviewed these assessments and provided detailed feedback regarding our views of their contributions and requirements for improvement. We also provided a critique of their writing and the logical structure of their reflections. This reinforced our writing exercise activities (discussed below).

This self-assessment is similar to reflective learning. Ngeow and Kong (2003) discuss how reflective learning helps students become more cognizant of the learning process and enable then to derive insights from their learning experiences. Mintz (2006) demonstrates how reflective learning in an accounting ethics course provides a link to apply reflective thinking to a variety of situations. We extend this to a capstone course in accounting that focuses on a number of topics.

After reviewing student comments, we also met and did our own assessment of the class overall. This assessment included issues related to breadth and depth of participation, how well we achieved our goals, and our assessment of the students’ assessments. We communicated this assessment to them after receiving their individual assessments. Learning aspects from our assessment included a comparison of students’ perceptions with our perceptions, assistance to them in writing such communications, and improvement to future class meetings. This exercise fostered integrity in self-evaluation and high personal standards.

We found self-assessment to be quite effective in developing students’ listening skills, reflective skills, and meeting preparation skills. Initially, students reflected more on class content than on their particular contribution. They tended to tell us what they thought about saying after the fact, rather than reflecting on what they actually did say. After several iterations, we found that they began to learn to listen to colleagues more carefully, asked better questions to further the discussion, avoided repetition simply in the hope of getting class participation “points” and learned how to use a discussion to increase their knowledge and the knowledge of their colleagues. We believe this facilitated their ability as professionals to engage in professional meetings, brainstorming sessions, and other discussion settings to improve their knowledge of alternatives, outcomes, and appropriate decisions.

**More familiar tools**

*Case studies*

As is common in many graduate courses, several of the class sessions used cases to stimulate class discussion. There is significant evidence of the efficacy of the use of cases in the classroom (Mauffette-Leenders, Erskine and Leenders, 2014). Cases develop a number of skills such as analytical, decision-making, and communication skills. Our emphasis with the cases was identification of alternatives (issue recognition), drawing inferences, drawing expertise from all areas of business and accounting, identifying ethical concerns, and considering societal or other non-technical aspects of the situation.

We **required that students make a decision.** We then required that they defend their decision with reasoning that extended beyond their “opinion”. They had to articulate the logic behind their judgment and to articulate the expected consequences of their decision. Finally, we required that they discuss implementation issues that may be related to the decision. As this was a Master’s level course, we assumed that students had both accounting and business expertise. Accordingly, we rarely spent time talking about any calculations or mechanical aspects of a case.

The perspective we used on cases reinforced the ambiguity in professional situations resulting in a more comprehensive approach to situational analysis. Forcing students to make decisions allowed us to review these decisions, particularly in the context of the “professional” aspects of their decisions (judgments).

Students tended to be somewhat disoriented initially, because they expected traditional, numerical, analysis. They sometimes resisted moving the discussion to “soft” aspects of the cases, and frequently resisted actually making decisions, especially at the beginning of the course. Generally, it took some time before most students became comfortable with applying their professional expertise and making a judgment. However, by the end of the second term, students were extremely happy with their progress in their reasoning ability and expressed that their confidence had increased dramatically.

Many faculty not trained in the case method may be reluctant to use cases in the classroom. However, cases may be used more as a source of discussion rather than requiring ‘traditional’ case analysis. Cases often provide a rich background on a company or topic and, with the accompanying teaching note, faculty can guide discussions to develop a number of personal competencies, even if the case is not taught using the traditional ‘case method’.

Obviously, the use of cases is popular at both the graduate and undergraduate level. We used cases not to teach technical content but to stimulate discussion. However, at the undergraduate level, cases can be effective to introduce or reinforce specific technical issues while stimulating discussion about the judgment involved in applying accounting techniques.

*Writing exercise*

The writing exercise required that students chose a technical topic they already understood. They then developed an outline for a general business article on the topic. We asked students to write the article for a more general audience to reinforce the importance of explaining technical accounting topics to various business people. This also encouraged innovative thinking regarding topic selection.

The writing seminar generated positive feedback from both students and employers. By obtaining better writing skills, students were more efficient in producing professional documents, whether for other classes or for employers. Although the primary focus of this exercise was communication skills, we believe the work on learning to create outlines also contributed to their critical reasoning logical structure for thought processes.

Surprisingly, students were extremely positive about the writing seminar, in particular the emphasis on learning to do strong outlines. (We say surprisingly because students generally hate anything related to writing!) Interestingly, students saw this exercise as a very strong contributor to their ability to apply professional expertise in making solid decisions (judgments).

The initial student reaction to the writing sessions is reinforced by comments made by alumni. The only activity that was mentioned by all alumni interviewed was learning to do outlines. They consistently mentioned this activity as helping them not only with their writing skills, but with their problem solving efforts. They indicated that the process of developing outlines helped them see logical connections in business situations.

*Company Case Project*

While many courses use cases to stimulate discussion, we asked teams of students to **write** a case suitable for classroom use. (Sample instructions are provided in Appendix I.) To write the case, we required students to contact a business to gather information first hand. The contact(s) may have come from a suggestion by faculty or from a contact by one of the students in the team. Students wrote cases on such topics as the expansion of a local franchise by an international fast food restaurant, the product expansion of a local plant in international heavy equipment manufacturing, the rapid growth of a local small company that offered electronic process controls and management change at a not-for-profit theatre company to name a few.

By interacting with employees, students learned the importance of professionalism; writing the case required students to consider objectivity in providing information to readers that would not bias their perspective. Students improved their communication skills, especially in ensuring the level of communication was appropriate for the audience. Working in teams, the project required significant time management and leadership skills to develop an effective case.

When possible, completion of the case coincided with an opportunity to present the case to the class and to company executives. Students found this interaction to be invaluable. Those who had prepared the case benefited from the opportunity to receive direct feedback from the executives. The other students contributed to the discussion and asked pointed and relevant questions of the executives in considering various problems and alternatives.

*Article readings*

We sought topics for discussion from various sources throughout the year. In particular, we looked for articles from sources outside business and accounting. We then provided students with all or parts of the articles and asked that they apply their professional knowledge to determine what, if any, business or accounting issues might be present in the situations represented by the articles. During the discussions, we asked students to make judgments, form opinions, and so forth. We criticized comments if students did not relate their responses to actual facts or if they didn’t explicitly articulate any assumptions. We required that they made connections logically and applied their professional knowledge. The articles usually came from the popular press and were current issues in the news.

The goals and results here were similar to those discussed regarding the summer reading project. We found that students began to stretch themselves and their reasoning abilities when we took them outside their “comfort zone” and looked at the business and accounting aspects of the broader world. Students generally had trouble with this exercise at the beginning. Much like the summer reading assignment, it took time for them to understand the goals. However, this is another exercise that students tend to remember positively after completing their degrees.

*Team Class Leadership*

To reinforce the professional development of the program, we operated each session of the course as a seminar or meeting. Students could envision each class to be a client meeting, a meeting of professionals in preparation for a client meeting, an internal company meeting to solve a problem, or some other meeting situation, whatever suited the discussion for the day. Students worked in teams to facilitate several of the meetings held during the term (team class leadership). Students were provided with a “meeting guide” to assist in considering how to structure and set up each meeting (Appendix II).

Overall, this approach was well received by students. It helped them understand the importance of time management and leadership skills in addition to developing communication skills. In addition, when we interviewed alumni, several mentioned this aspect of the course, as well as generally the amount of time they spent making presentations in front of the class. With regard to leading the class, they commented on how this reinforced and pushed them to develop listening skills. They indicated that this was important in their careers dealing both with colleagues and clients. All alumni commented that having to do presentations forced them to be more logical, but also developed their confidence in their abilities.

**Online delivery**

Many of these tools could be used in an online environment. Any of the iterative written assignments would benefit from using ‘track changes’ when submitting subsequent versions. This would enable the students to clearly observe their progress and faculty members to track that recommended changes were implemented. Online discussion groups may facilitate discussion of many issues outside of the classroom. Students may also enhance their time management skills by using online tools for planning class, working on team projects and organizing various assignments.

**Summary**

Table 3 provides a summary of the teaching tools discussed and highlights how each competency may be addressed by using the tool.

**Table 3**

**Teaching Tools and Competencies They Address**

|  |  |  |
| --- | --- | --- |
| **Teaching Tool** | **Brief Description** | **Competencies Addressed** |
| Ice Breakers  (first class exercise) | A variety of brief exercises were used to introduce students to some of the creative ideas and methods to be used in class | Problem-solving and Decision-making   * Especially encourages innovative and creative thinking by forcing students to provide unique answers to common puzzles |
| Improvisation Session  (one class period) | Through use of an instructional video, students are guided through an improvisation workshop | Problem-solving and Decision-making   * Especially encourages innovative and creative thinking by using improvisation techniques for business issues |
| Reading Project  (may be done across two terms or assigned at the beginning of the term for presentation/discussion at the end of the term) | Students are assigned to read a novel (any novel!) of their choosing. Preferably, it should be a novel they have not read before. They are asked to give a brief oral report including a synopsis of the novel and then to draw an analogy from the novel to some aspect of business | Problem-solving and Decision-making   * Especially encourages innovative and creative thinking by developing intellectual curiosity and applying business processes to non-business settings   Communication  Develops oral communication skills by ensuring that the discussion/presentation appropriately addresses the audience |
| Movies  (one class period) | We have shown a number of movies in class and have had particular success with *Barbarians at the Gate* and  *Dead Poets’ Society;* after the movie we have had a class discussion | Problem-solving and Decision-making   * Develops professional judgment by providing a broader basis for evaluating various situations |
| Games  (various class periods as time permits) | Students played games like *Cranium* and games using prisoners’ dilemma settings | Teamwork   * Develops teambuilding skills by playing as a team to obtain success in the game   Problem-solving and Decision-making   * Develops professional judgment by discussing rules versus judgment in a non-accounting setting and when considering specific aspects of the game |
| Negotiations Session  (one class period) | Students worked in teams to negotiate a ‘client opportunity’ and try to reach a deal | Professional Demeanor   * Develops integrity and objectivity in negotiations by working toward a negotiated settlement   Problem-solving and Decision-making   * Develops professional judgment by listening and following up on the iterative negotiation process   Teamwork   * Improves teambuilding skills by working in a team setting |
| Weekly personal assessments  (due at the beginning of class each week) | After each class students were required to reflect on their contribution to the class discussion | Professional Demeanor   * Develops integrity in self-evaluation by reinforcing reflective learning * Ensures high personal standards by providing comments and feedback on a regular basis |
| Case studies  (various class periods as time and topics permit) | Using cases in the classroom is not unique. However, our focus on the case discussion is for the purpose of developing professional judgment. We insist that students make a decision that is fully supported and well-articulated. We rarely spent any time with calculations. (This was used in a capstone course at the Master’s level.) | Problem-solving and Decision-making   * Develops professional judgment by requiring decision and appropriate support for recommended outcomes   Communication   * Reinforces oral communication skills by requiring participation in class discussion |
| Writing Exercise  (developed over a couple of weeks) | Students write an article on an accounting issue suitable for publication in a general interest magazine | Communication   * Especially focuses on ensuring the level of communication is appropriate for the audience by presenting a technical topic to a general audience   Problem-solving and Decision-making   * Encourages innovative thinking in developing the article idea |
| Company Case Project  (Full term project) | Students select a company and write a case about an accounting issue; Students meet with company representatives to interview and gather data; students then are required to prepare the teaching case and teaching note, suitable for classroom use. | Professional Demeanor   * In meeting with company representatives, students learn how to interact in a professional environment   Communication   * Especially focuses on ensuring the level of communication is appropriate for the audience by working with business professionals   Teamwork/Leadership/Interaction   * The project is completed in teams and requires significant coordination of efforts * Various team members will have the opportunity to lead the team at different points in time   Project Management   * Significant time management needed to complete the project |
| Article Readings  (various class periods as time and topics permits) | We defined topics across a number issues. In particular we looked for articles from sources outside business and accounting and then asked students to apply their professional knowledge to determine what, if any, business or accounting issues might be present in the articles | Problem-solving and Decision-making   * Develops professional judgment by requiring discussion of general business issues and focusing on facts and persuasive arguments |
| Team Class Leadership  (each week class may be led by a different team) | Each team has the responsibility for conducting one meeting/class session. Each group is expected to prepare an agenda, take appropriate notes, lead discussions, and provide feedback to the group.  Students may select a topic of their interest of cover at topic as dictated by the course curriculum | Problem-solving and Decision-making   * Develops professional judgment by determining class content and leading class discussion   Project management   * Manages time effectively both in preparing for class and in managing class time   Communication   * Develops oral communication skills by leading class discussion |

**Measuring Success**

It is not an easy task to measure the success of using various tools to develop personal skills and competencies. Some of the benefits of these tools may not be immediately apparent. While no formal method was used to determine the success of various tools, faculty observation of student development, student reaction and student feedback have informed and refined the use of various tools.

We observed significant growth of the students’ personal competencies throughout the two semester course. Confidence and communication skills improved tremendously for many students. Decision-making clearly improved as well. Students developed more comfort with ambiguity while making decisions with incomplete information. Overall, students found our tools and the concept of the “toolbox” useful for developing way to connect together diverse ideas and knowledge. They recognized the benefits of being able to think “outside the box” and apply tools to a variety of situations without specific structure. Although students found some elements of the course to be challenging, and maybe even frustrating – they were used to getting the correct answer to many accounting questions – they also recognized that they were better off in the long run approaching problems with an open mind. Many of these improvements were echoed by the students themselves in course evaluations and in their personal reflections. (Examples of student comments and personal reflections are available from the authors upon request.)

**Conclusion**

It is sometimes difficult to put into writing activities that take place in the classroom. This article has presented a variety of tools we have found to be successful in helping students develop their personal competencies. Although we have used these techniques in a dedicated course at the Master’s level, in our opinion, these tools could be used at a variety of levels. For example, showing a movie such as *Dead Poets’ Society* to a large class of undergraduate students could lead to some interesting discussions.

We are very excited about the success we have had in helping students develop their personal competencies. We encourage you to try a variety of techniques in whatever situation possible within your curriculum. Even adding one or two of these tools to your classroom “toolbox” may make a difference in a student’s ability to reason critically and develop a number of personal skills and competencies.

These thoughts were reinforced in our interviews with alumni. As indicated earlier, alumni commented that it was not one activity that stuck with them and facilitated their profession development. As a group, they felt that the culture created by the variety of activities and the support offered by their peers and their faculty was the key to making everything come together long term. It was clear from our discussions that different activities had different impacts depending on the particular students and his or her background and career path. Overall, all alumni felt that the toolbox approach was valuable for their long term professional success.

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**Appendix I**

*Company Case Project*

This project will be on-going throughout the Master of Accountancy program. An initial draft plan must be submitted on XXX. This will form part of the mark for I&A I and I&A II. We will provide additional information regarding the nature of the XXX submission after all companies have been selected.

The Company Case Project is a group submission. As soon as possible, your group should select a company for analysis over the next 12 months. You might consider a company associated with one or more members of your group to ensure maximum access to company information and records. Executives from several companies in the { } region have indicated they would be happy to support the Master of Accountancy program. We would be happy to assist you in contacting one of these companies to discuss their participation in this project.

We expect your team to begin by researching your chosen company and developing a complete profile of your company. The profile should include identification of the key success factors for the company and an evaluation of the accounting choices made by the company in relation to the KSFs you identified. This task will aid you in determining what role accounting plays in achieving the goals of the company. Does it do a good job?

*If possible, you should perform a critical evaluation of the company’s annual report. The annual report is a major communications tool for most companies. Is your company successful at communicating its goals to the financial statement users?* If your company is not publicly held, you should evaluate the financial statements prepared for outside users such as lenders.

You should evaluate the position of your company within its industry. It may be difficult to identify competition. However, you should make every effort to include a cross-section of companies that can be considered comparable. An analysis of the industry is instrumental in determining the strengths and weaknesses of the company you have chosen to study.

Much of the information you need will be available from public sources. (A bibliography is required.) However, you may be able to obtain additional information by contacting the company directly. This is certainly encouraged.

Your analysis must cover all aspects of the Master of Accountancy program. That is, we expect your final submission to include issues relating to cost management, financing, financial reporting, information systems, and taxation. We expect you to identify strengths and/or weaknesses in each of these areas and indicate how these different aspects of the company interrelate. These results then can be translated into a case about the issues you have discovered.

Your final submission must be a case study regarding your company that is suitable for future use in the Master of Accountancy program. The case must include a teaching note outlining where the case fits in an accounting curriculum and how to teach the case. Note, the case must be written in past tense.

Ap**pendix II**

# Meeting Guide

1. Must have an agenda.
2. Must have someone take notes and prepare minutes.
3. Always consider your goals and how each piece of the meeting will move you toward your goal(s). Consider what your expectation is for each piece of the meeting and evaluate its contribution to achieving your goals.

4. Your goals for the meeting should be congruent with the goals for the Master of Accountancy program. These include:

* developing learning, listening, speaking, writing, interpersonal, team-building skills;
* improving creative thinking ability;
* developing analytical skills;
* developing decision-making techniques where appropriate, and determining how to implement them;
* learning to integrate all knowledge throughout your personal and professional lives;
* emphasizing professionalism, including ethics;
* developing cultural sensitivity; focusing on global issues and worldwide management styles;
* encouraging exposure to alternative ways of viewing a problem;
* encouraging creative decision-making.

1. In any case, at least some of the meeting must be devoted to assisting the participants to identify characteristics of the decision(s) under discussion, characteristics of the “tool(s)” (decision-making techniques) used to address the situation(s), and implementation techniques for any recommended solution(s).

5. We also expect, as appropriate, each meeting to include:

* integration of courses in program and prior courses and prior experience
* problem-solving and use of tools in an innovative manner
* current events that may add value to the meeting and/or anticipated discussions
* ethical considerations
* global considerations

**Appendix III**

Book List

1. Asimov. Isaac, Foundation Series
2. Barker, Joel, Future Edge
3. Caldwell, Taylor, Captains & the Kings
4. Capra, Fritjof, Tao of Physics
5. Christie, Agatha - any
6. Clavell, James, Shogun
7. Cornelison, Ann, Any Four Women Could Rob the Bank of Italy
8. Eliot, T.S., Four Quartets
9. Eliot, T.S., The Wasteland
10. Follett, Ken, Pillars of the Earth
11. Haley, Alex, Strong Medicine
12. Hawking, Steven, A Brief History of Time
13. Howatch, Susan, Penmarric
14. Kuhn, Thomas, S. Structure of Scientific Revolution
15. Rand, Ayn, Atlas Shrugged

Essentially, anything by Haley, Caldwell, Christie, other mystery writers, Ayn Rand (fiction), John Steinbeck, Herman Wouk, Leon Uris, James Michener, Shakespeare