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Main article

A commentary on learning objectives for accounting education programs: The importance of soft skills and technical knowledge

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ABSTRACT

Position statements on accounting education have generally called for an increased emphasis on developing students' so-called soft skills in the hope that accounting graduates will be more well-rounded and productive professionals. Many accounting education programs and individual faculty members have responded to these position statements with efforts to develop, for example, students' communication skills, ability to think critically, and ethical awareness. Largely missing from the accounting education literature has been a discussion of whether soft skills can effectively be taught or developed at the undergraduate level and whether accounting faculty members are trained or equipped to assume this responsibility. In addition, given the constrained number of credit and contact hours, efforts to develop soft skills have largely been made at the expense of covering important technical material. This paper addresses these issues and further questions the balance between soft skill development and coverage of technical accounting knowledge. Although not a zero sum proposition, it is clear that as emphasis on soft skills development increases there has to be a decreased emphasis on technical issues given the class time constraints. It should be noted that we do not take the position that developing soft skills is not important or desirable. Instead, we focus on how accounting faculty members, given their expertise, can best use the limited time they have to educate our students and to prepare them for careers as accounting professionals.

1. Introduction

With few exceptions, institutions of higher education have thrived for decades with rare disruptions to the prevailing model of annually recruiting and graduating students with the implied promise that four (or more) years spent on campus, or increasingly online, will enhance their professional opportunities, provide greater compensation, and lead to more fulfilling careers. High school students and their parents have accepted the proposition that academic credentials are necessary to achieve these positive career and financial outcomes. Available financial aid, often loans payable over years of a graduate's life, has enabled students who in the past might not have had the opportunity to attend college, to earn a college degree. With an apparent never-ending supply of customers, higher education institutions seemed immune to market realities and disruptions encountered by many real-world companies.

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The time-honored implied contract proposed by higher education institutions that more education leads to better careers and lives is being tested as never before. Many prospective college students are questioning whether borrowing tens of thousands of dollars and spending four years in college is their best, or even a good, career option. Stories of college graduates working at Starbucks or as Uber drivers are common, as are stories about college seniors applying to graduate school in the hope that even more education will improve their job prospects (Selingo, 2015).

Fortunately, placement of accounting graduates at most universities has generally been better than placement for other majors, which makes it easier to recruit students to the accounting major (Adams, 2014) The value proposition that more education leads to better job and career prospects has generally been true for many accounting majors. However, technology and its impact on the type of work accountants do, outsourcing large segments of the work previously done by our graduates to foreign operations, and the subsequent reduction in recruiting of accounting majors by public and private employers are just a few of the factors that are impacting the environment for accounting graduates. It is becoming more apparent that accounting education programs are not immune to changes in the higher education market, and these programs must develop effective responses to their individual situations.

One way to categorize learning objectives for university-level academic majors is by knowledge in a discipline and soft skills, such as communication and critical thinking. Given the constraint of credit hours in a degree and the cost/benefit concern for students facing the ever-increasing tuition situation, institutions and individual academic programs must establish a "time and focus" balance between these two sets of competencies. Not all academic majors require students to demonstrate the same competency level in what they consider technical material, so the relative emphasis on technical and non-technical competency development will not be universal across degree programs. Also, different academic majors may require different soft skills, resulting in the emphasis on specific skills to also differ across disciplines.

Much of the discussion on learning objectives for accounting education has been prompted by position statements issued by the American Accounting Association (AAA – Committee on the Future Structure, Content and Scope of Accounting Education, 1986) or by professional associations and the major accounting firms in combination with the AAA (Arthur Andersen, et al., 1989; Accounting Education Change Commission, 1990; Albrecht & Sack, 2000; and The Pathways Commission, 2012). Learning objectives identified in these position statements have primarily focused on preparing students for careers in public accounting, largely ignoring corporate accounting career paths pursued by most graduates of accounting education programs.

A primary message of position statements on accounting education has been that programs and faculty should emphasize the development of so-called soft skills or expanded competencies; that is, competencies beyond technical accounting knowledge. These competencies include, but are not limited to, written and oral communication skills, critical thinking, ethical awareness, life-long learning, and teamwork. If recommendations offered in these position statements could be implemented successfully, presumably accounting education programs would produce graduates who are technically competent, ethical, critical thinkers, clear communicators, independent learners, effective team members, and polished businesspeople who are comfortable dealing with clients. Whether most college students are capable of developing the competencies set forth in position statements on accounting education has been, for the most part, ignored - as has the question of whether accounting faculty members have the expertise and ability to help students develop the identified competencies. This potential divide between desired learning outcomes and capabilities of both students and faculty may help explain why calls for improving accounting graduates' soft skills have continued for decades with apparently limited success.

The Pathways Commission (The Commission on Accounting Education's Pathways to a Profession, 2012) represents the latest effort to motivate accounting education reform. In its report, the Commission acknowledges that its recommendations are similar to those made in past position statements, with the focus still on developing soft skills or competencies beyond technical accounting knowledge. The Pathways Commission Report focuses on impediments to change and identifies implementation strategies that could make future accounting education change efforts more successful than past efforts, thereby acknowledging that past attempts to improve accounting education had not succeeded. The Commission offers little evidence that its recommendations will be more effective than past attempts at reforming accounting education, so there is ample reason to question why this latest change initiative would be more successful than past attempts to improve accounting education.

A recent series of articles reported on the work of the joint Institute of Management Accountants (IMA) and AAA Management Accounting Section task force that explored ways to incorporate competency development within the accounting curriculum. Lawson et al. (2014) provided a competency-based educational framework that could be relevant to different accounting career paths. The proposed framework includes accounting competencies (e.g., external reporting, tax, and assurance), broad management competencies (e.g., leadership, governance, and ethics), and foundational competencies (e.g., communication, technology, analytical thinking and problem-solving, and interpersonal). Although the educational framework proposed by the IMA/AAA task force includes accounting competency as a component, the framework reflects a continuing emphasis on developing accounting students' soft skills. In a related article Lawson et al. (2015) explored how foundational and broad management competencies might be integrated into the accounting curriculum. Lawson, Pincus, Sorensen, Stocks, and Stout (2017) Illustrated how the process of integrating the accounting curriculum could be more effectively managed using a life-cycle approach.

Many accounting educators seriously considered some of the past criticisms of accounting education and made changes to incorporate "soft skills" development in courses and curricula (Siegel, Sorensen, Klammer, & Richtermeyer, 2010). Such changes required investments of significant time and involved opportunity costs since devoting time to developing students'

soft skills often comes at the expense of covering technical accounting material. Very little evidence exists to document the success or effectiveness of past calls for accounting education reform, especially in the soft skills area. In our opinion, many faculty who teach undergraduate accounting students would likely agree that today's accounting graduates are not noticeably better communicators, do not display the ability to think more critically, and are not more ethical compared to students who graduated prior to soft skills development being emphasized by the AAA, AICPA, IMA, and the major public accounting firms.

We suggest in this article a rebalancing of learning objectives for accounting education programs. Specifically, we argue that learning objectives for accounting education programs should deemphasize soft skills development and refocus, instead, on developing students' technical competence. In our opinion, lessening demands to develop students' soft skills and refocusing on what should be the primary learning objective for accounting education, which is to teach accounting with the required technical focus, will improve the educational experience for our students and prepare them to be more accomplished and valuable accounting professionals.

We address several important questions in reaching our conclusions about learning objectives: (1) Can soft skills actually be developed/taught in the undergraduate classroom or are these skills developed based upon more important genetic and environmental variables? (2) Are accounting faculty the appropriate individuals to help develop students' soft skills and do accounting faculty have appropriate training to effectively meet this responsibility? (3) Can students' soft skills development be reliably measured or assessed? and (4) Should we continue to incur the opportunity cost from focusing on soft skills development if it means graduating accounting students who will be less technically competent than required to be successful accounting practitioners?

Our focus is on several competencies identified in position statements as being important for accounting graduates, including critical thinking, ethics and communication skills. We address accounting education in the United States, since the authors do not feel qualified to comment on learning objectives or competency development in other countries.

2. Can soft skills be developed in an educational setting?

2.1. Critical thinking

Critical thinking has no universally accepted definition even amongst those who are experts in the field. This lack of a clear definition for critical thinking is illustrated by research involving public accountants (a group that often calls for critical thinking ability in our graduates) as subjects. Baril et al. (1998) asked a group of public accountants to simply define critical thinking. Participants in this study responded with competencies such as good communication skills, curiosity, confidence, initiative, the ability to plan and anticipate, and other personal skills and characteristics not normally associated with critical thinking. The results initially raised the question as to whether the profession truly knows what it is asking for when stating that accounting students need to be better at critical thinking. It is still not clear what interested parties actually mean when they call for critical thinking in our students and whether the term is not used in a generic manner to mean some level of common sense or basic questioning of ideas. We question how accounting educators can be expected to develop a competency that experts agree lacks a clear definition, and one that accounting practitioners cannot agree on either the definition or what is included in the competency (Schlueter, 2016).

Another important question is whether accounting students' ability to think critically can be developed without students having extensive technical accounting knowledge, because critical thinking generally manifests itself in connection with some identifiable subject area. Kurfiss (1988) argues that the problem with specific courses in critical thinking is that the questions asked determine the value of the inquiry, and it is difficult to ask intelligent questions without extensive knowledge of the subject. McPeck (1981) was one of the first to make this point when he stated that critical thinking in isolation from a particular subject is both conceptually and practically empty. Willingham (2007) further supported this belief when he stated that thinking critically requires domain knowledge and practice. This point supports our contention, made later in the paper, that teaching accounting as a technical subject is essential for our students and for the potential to develop their ability to think critically. To assume that we know what critical thinking entails, that our students can be taught to critically think, and that our students could critically think about accounting without extensive training in the subject area of accounting should be seriously questioned.

Even if critical thinking could be clearly defined and students had adequate technical accounting knowledge, the question remains as to whether undergraduate students are capable of thinking critically. For example, Wolcott, Baril, Cunningham, Fordham, and St. Pierre (2002) reported that research conducted on developing critical thinking skills shows that most college students operate at cognitive levels that are too low for adequate critical thinking performance. Providing further support for this point, the 2013–2017 results of the Collegiate Learning Assessment Plus Test (CLA+), a standardized testing initiative designed to measure college students' critical thinking skills, were not encouraging. In a period when teaching critical thinking is considered "critical" and tremendous efforts are being put forth in college classrooms around the country to attempt this endeavor, relatively few students who took the test showed any improvement between their freshman and senior years in college. This result occurred even at schools where critical thinking was a specific part of the curriculum (Connolly, 2017).

Although position statements on accounting education have continually called for developing students' critical thinking abilities, it is not clear whether critical thinking is important early in an accountant's career or whether this skill is better developed over time for use later in one's career. Lawson et al. (2014) acknowledge this limitation in their framework for accounting education; i.e., the ability to develop foundational competencies in an undergraduate education is limited and these competencies need to be developed over time. Focusing attention on developing undergraduate accounting students' critical thinking abilities, at the expense of developing technical expertise, will therefore likely produce poor outcomes for both competencies.

Assessment, or assurance of learning, has become important to establishing that identified educational objectives are being met. Measuring improvement in accounting students' critical thinking abilities is therefore necessary for establishing that learning approaches are effective and that this educational objective is being achieved. Several serious concerns about assessing critical thinking abilities have been identified, including that critical thinking skills develop slowly, if they develop at all (King & Kitchener, 1994; Shpeizer, 2018). Gainen and Locatelli (1995) argued that it is difficult to empirically observe improvements in critical thinking in a single course because critical thinking does not develop easily over short periods of time. This reality makes evaluating the degree to which critical thinking has developed in a specific accounting course or program very difficult, also making any determination about the effectiveness of a specific approach to teaching critical thinking virtually impossible to ascertain.

2.2. Ethics

Calls for additional ethics education have been a central part of position statements on accounting education and renewed calls for ethics education seem to follow every new accounting or business scandal. Students have always been exposed to the importance of ethical behavior for accounting professionals (Mastracchio, 2005; McNair & Milam, 1993), yet there is minimal evidence that ethics education has made graduates more ethical accounting professionals. Our position is not that education on ethical issues in accounting is unimportant, as clearly accounting students should be exposed to ethical issues relevant to the profession. Instead, we argue that ethics is a complex competency for which university education can play only a limited role, primarily because parental or family influences largely determine students' ethical awareness and behaviors before they enter college.

There will never be a shortage of examples of unethical behavior in business, sports, entertainment, or any other endeavor. Whether it is Wells Fargo employees using real customers' information to create phony accounts to meet quotas, the Theranos's founder and CEO, Elizabeth Holmes, falsifying test data to "prove" the accuracy of a revolutionary blood-testing method, or KPMG attempting to "buy" information on audits to be examined by the PCAOB, examples of unethical behavior in business will always be found. As Krohe (2012a, 2012b) has observed, singers lip synching, athletes using performance enhancing drugs, and adults cheating on their taxes all send the message that cheating can help meet certain goals.

University professors know that students cheat and, despite our best efforts, the risk of cheating will never be reduced to zero. The risk of students cheating increases when, for example, exams are given in large or crowded classrooms or courses are taught on line. Cheating on homework, exams, papers, etc. may actually start well before students enter college. McCabe (2001) found that a significant percentage of middle school students cheat and this cheating behavior is thought to continue through high school and college. Krohe (2012a, 2012b) reported that 85% of high school students cheat in some manner and that 125 Harvard students were found, in one specific situation, to have shared answers on exams. Ghostwriting is the practice of providing solutions manuals, test-taking assistance, or essays on assigned topics, which students then submit as their own work (Fisher, McLeod, Savage, & Simkin, 2016). The New York Times reported in (The China Conundrum, 2011) that an entire industry has developed in China to take SAT exams, write admissions essays, and falsify resumes for the purpose of helping students gain admission to prestigious universities in the United States, United Kingdom, and Australia. We in the U. S. also have additional problems in this area since we are in the middle of our own highly publicized college admissions scandal where parents sought to buy their children's way into prestigious universities.

Despite faculty members' best efforts, some cheating will always occur because the motivation to cheat will exist as long as grades are assigned and some students believe they can cheat without being caught. Waiting until the last minute to begin assignments is a common cause of cheating as students look for any way to avoid not submitting work that is required for a grade. Procrastination will never be eliminated and some procrastinating students will continue resorting to unethical means to complete assignments at the last minute.

Accounting faculty and administrators should question how we can teach ethics in an environment where some cheating is likely occurring, and where cheating may be more common than we want to admit. Ethics education may not have much effect on cheating behavior, as noted by Lowery and Beadles (2009) who found that ethics education had an immediate effect on cheating behavior, but only a minimal long-term effect. A survey of one-thousand students from 27 campuses found a majority who thought corporate scandals were wrong and that executives should be held personally accountable, yet also admitted to cheating on an exam (Merritt, 2002). If ethics education does not significantly impact the risk, nature, or frequency of cheating, how can we expect the same education to make accounting graduates more ethical professionals? Former Katz School of Business, University of Pittsburgh, Dean John Delaney recently observed how companies still experience problems with unethical behavior despite business schools teaching ethics for at least 25 years (Korn, 2013). This is not to say that ethics should not be taught as part of a university education. It does indicate, though, that faculty and administrators should temper their expectations about what ethics education can accomplish.

Regardless of what ethicists say, many students have formed their core ethical compass at an early age and covering this topic in a college accounting class has little or no effect on their current or future behavior. In 2002, the Aspen Institute surveyed 2,000 MBA students and found their beliefs were altered during an ethics class; by the end of the class they cared less about customer needs and product quality and more about shareholder value – a far cry from the intent of the classes (Trendwatcher, 2004). Andrew McAfee, speaking at an AACSB Deans' Conference, surprised attendees by stating that business schools spend too much time teaching topics such as leadership, ethics, and corporate strategy. McAfee clarified that it wasn't that he thought leadership and ethics were unimportant, but that there was only so much business schools could achieve in these areas. "The thought that we can instill a strong ethical sense that cannot be easily overwhelmed in students who are already in their mid-20s is naïve. The number of hours we spend on leadership and ethics with students seems disproportionate to the impact we can have on students" (BizEd, 2015).

2.3. Communication skills

Communication skills have been identified in position statements on accounting education and in survey research studies as being an important competency for accounting graduates (e.g., see Howcroft, 2017). Communication skills have generally been interpreted to include the ability to write and speak effectively. Very little guidance has been provided regarding the specific written or oral communication skills that should be developed in accounting graduates and there is some disagreement about the importance of specific writing skills. For example, results of a survey by Riley and Simons (2016) showed grammar and spelling to be highly important writing issues, with clarity less important, while a survey by Siriwardane, Low and Bleitz (2015) found clarity to be the most important attribute of effective written communication.

A number of articles offering accounting faculty members advice on developing written communication skills have been published (McIsaac & Sepe, 1996; Catanach & Golen, 1996; Gabriel & Hirsch, 1992; Hirsch & Collins, 1988; Hirsch, Gabriel, & Anderson, 1999; and Baird, Zelin, & Ruggle, 1997). The recent series of articles by Lawson et al. (2014, 2015, and 2017) on integrating skills development into the accounting curriculum show that we are still struggling with the question of how to develop accounting graduates' soft skills, including communication skills, more than 30 years after these skills were identified as important competencies for accounting graduates.

Although there is no unifying strategy for how accounting education programs can improve students' communication skills, individual faculty members have tried various methods to develop this competency. For example, Fouch (2004) and Sawyer, Tomlinson, and Maples (2000) used tax research cases to develop students' written and oral communication skills. Reinstein and Houston (2004) found that sustained application of the Securities and Exchange Commission's Plain English Guidelines improves students' writing. Dale-Jones, Hancock, and Willey (2013) found that peer analysis and collaborative discussion improved writing for students in an introductory financial accounting class. Lynn and Vermeer (2008) found improvement in their students' writing by having members of the school's advisory board provide feedback on two memos written by students. Grimm (2015) incorporated "writing-to-learn" assignments into accounting courses. General observations from these efforts to improve writing ability are that students should be provided with numerous writing assignments and extensive feedback with opportunities for revision on submitted assignments.

Some efforts have been made to improve accounting students' oral communication skills, although most attention has been given to reducing students' oral communication apprehension (OCA). For example, Ruchala and Hill (1994) used exercises in an advanced managerial accounting course to reduce OCA, while Miller and Stone (2009) used interventions to reduce students' apprehension about speaking in public.

Making presentations, often as part of a group for efficiency purposes, is perhaps the most common approach to developing students' oral communication ability (e.g., see Shauki & Benzie, 2017). Available time that could be devoted to student presentations is limited and many presentations occur near the end of the semester, meaning that the time most students actually communicate orally in a classroom setting is minimal.

Developing accounting students' communications skills is time consuming and may mean that important technical material is not covered. Providing feedback and opportunities for rewrites, important for developing written communication skills, puts a significant demand on faculty time and takes time away from covering necessary technical content. Group presentations are also time consuming, and often wasted time for students not making the presentations – how many students pay attention when other groups are presenting? Time spent on group presentations could be devoted to covering additional technical material needed in an increasingly information-driven business environment.

We are not arguing that communication skills – like other soft skills – are unimportant or that accounting faculty should not make an attempt to develop these skills, if it is possible to do so in a limited time environment. We do, however, question how effective efforts to develop accounting students' communication skills have been. Communication skills have been identified as an important competency for accounting graduates for more than 30 years, yet we still lack agreement on which specific communication skills should be developed or how such skills can best be developed (Lawson et al., 2014).

There would likely be unanimous agreement among accounting faculty members that our students are relatively poor writers and that this competency is in dire need of improvement. There would be less agreement, however, about which specific writing skills should be emphasized. Some professors might want to focus on grammar issues, others on sentence structure or clarity, while others may be content if students could write a business letter or prepare a resume without errors. As with oral communication skills, many accounting professors have invested time in attempts to help students become better writers, but have these efforts improved students' written communication skills? How many of us would argue that

today's accounting students are better writers than students from past classes or generations? How many accounting faculty members have given up trying to develop students' written communication skills due to failure of their past efforts?

Developing students' written communication skills is arguably even more complicated today because of how students communicate using technologies not available when the call for improving writing skills was first made. Texting might be the most common way that today's students communicate in writing, with acronyms and emojis being used extensively. For example, why write "in my opinion" when "IMO" will do? Why express an emotion through words when a happy, sad, or angry emoji can suffice? Most phones and email programs anticipate what the writer wants to say, which makes thinking about what you want to say less important. These changes in how today's students communicate "in writing" present a new challenge to accounting educators seeking to develop writing skills needed by professional accountants.

Reliably measuring the effectiveness of efforts to develop accounting students' communication skills is difficult, although most accounting faculty who have taught for several decades would likely agree that today's students' communication skills are not better than past students' communication competency. It is certainly more reliable to measure students' success in learning technical accounting material than it is to assess communication skills development. Questions asked previously about critical thinking and ethics; e.g., students' ability to develop communication skills given the credit-hour constraint of the accounting curriculum, are also relevant here.

3. Are accounting professors qualified to teach critical thinking, ethics and communication skills?

In addition to the question as to whether students' critical thinking ability, ethical awareness and behavior, and communication skills can be developed within the accounting curriculum is the concern about the ability of accounting faculty members to effectively teach these soft skills. One must ask a basic question as to where and how accounting faculty members acquired the necessary competence to help students develop soft skills identified as being important for accounting graduates. Faculty trained primarily in accounting and other business disciplines, with a heavy emphasis on quantitative methods and research skills, may not have the expertise or experience to teach ethics, critical thinking, communication, or other soft skills, in the manner demanded by the accounting profession. Why do accounting faculty members and administrators think that we have the knowledge and expertise to help students develop the softer skills? We would rightfully be concerned if faculty without adequate technical accounting knowledge were assigned to teach accounting courses. Yet we, as accounting professors, feel competent to develop students' soft skills when this might best be left to experts in the fields where soft skills are taught as part of the normal curriculum. In addition, with an ever-increasing presence of international faculty and adjunct professors teaching accounting courses, are we certain that their training and expertise is adequate to develop students' soft skills?

One example of our concerns about faculty teaching soft skills comes from a study by Paul, Elder, and Batell (1997 and supported by Willingham (2007) who concluded that faculty members generally lack a substantive concept of critical thinking Although faculty claimed to always teach their classes with an emphasis on critical thinking, the study's results did not support this contention. Specifically, an overwhelming majority of faculty (89%) claimed that critical thinking is a primary objective of their instruction, but only a small percentage of respondents (19%) could actually give a clear explanation of what critical thinking entailed and only eight percent were able to identify specific critical thinking skills that they thought were important. The majority of faculty respondents (77%) could not explain how they reconcile content coverage with the development of students' ability to think critically. These findings provide an example of our concerns about faculty qualification and put into question the ability of accounting faculty – trained in accounting and quantitative methods – to develop students' soft skills.

4. The importance of technical accounting knowledge

We argue in this commentary that the primary objective of accounting education should be to develop students' technical competence. Without being technically competent in accounting, students cannot think critically about their discipline, nor can they communicate effectively about technical accounting issues. Rather than prioritizing "soft skills" or "expanded competencies," as recommended by accounting education position statements, accounting education programs should focus on graduating students who understand and can apply technical accounting material. We are not arguing that ethics, critical thinking, or communication skills are unimportant to a successful graduate. We are simply saying that it is not clear that these competencies can be taught at the undergraduate level and if accounting faculty have the expertise to develop the non-technical skills. Our responsibility and comparative advantage, as accounting educators, is to teach students technical accounting material.

It is important that we consider why students enroll in accounting education programs and why many parents want their children to major in accounting. Is the decision to major in accounting made with the expectation that students will learn accounting and related business subjects and obtain an accounting position after college? Students want to learn technical accounting material in order to obtain professional employment, pass necessary certifying exams, and lay the foundation for long-term accounting careers. Technical accounting proficiency is what both students and their parents expect, and it is the primary competency that accounting programs should develop in their students.

It is interesting to note that past graduates of accounting education programs who are now partners in public accounting firms, managers in corporate accounting departments, and professors of accounting learned accounting by reading textbooks, professional pronouncements, and working numerous problems on technical topics. "Time-on-task" was a key to learning technical accounting material and doing well on professional examinations, often a major benchmark of accounting competence. All of this was accomplished with minimal activities focusing on the soft skills, yet the graduates became successful practitioners and faculty members. Perhaps the environmental/genetic variables that helped to shape the ethics, critical thinking, and communication abilities of past generations of accounting graduates are still in play and shaping the same attributes in current graduates, regardless of our attempts to teach these non-technical skills.

5. Conclusion

Accounting education programs must identify learning objectives to ensure, to the extent possible, that students receive an education that prepares them to begin careers as accounting professionals. There is no one-size-fits-all set of learning objectives tor accounting education because student qualifications and goals, faculty qualifications, program resources, and placement of graduates differ across programs. Each accounting education program must identify relevant learning objectives for its students and then develop courses and pedagogical activities to achieve these objectives.

One way to classify learning objectives for accounting education programs is by technical competence and soft skills development. Accounting is a technical discipline and it is critical, for all accounting education programs, that students achieve some level of technical competence, not just to pass certifying examinations, but to also become qualified practicing accountants. Past position statements on accounting education have emphasized developing accounting students' soft skills, including critical thinking, communication, and ethics. Accounting educators were left to figure out how to fit these new expectations into an educational model where accounting courses take up approximately 25 percent of a typical undergraduate curriculum.

We believe that the accounting profession has not clearly identified those soft skills most needed by accounting graduates, nor have accepted definitions of these skills been established. Instead, the profession has provided a laundry list of skills that even seasoned executives may not possess, and opined that accounting education programs should develop these skills in students. We have expressed doubt that even the most commonly discussed soft skills, including critical thinking, communication, and ethics, can be developed in most undergraduate accounting students and whether accounting faculty have the ability to help students develop these skills. Also of concern is that soft skills development occurs mainly outside the classroom, either before students enroll in college or during their practice experience and careers.

The limited number of required accounting courses are overloaded with technical material that students must learn, and accounting faculty are facing increased demands to improve students' technology skills and to incorporate data analytics in the curriculum. It is impossible to meet all of these demands within an unchanging curriculum model, so priorities must be set as to what can be covered and what must be left to "on the job" training. The 150-hour requirement to become a Certified Public Accountant placed new credit hour demands on students, and opportunities for new courses, but there is no evidence that this additional education has improved students' soft skills or technical accounting competence. Moreover, the 150-hour requirement applies only to students planning to enter public accounting, so the expectation for most accounting students is still that technical competence and soft skills development will be accomplished within the undergraduate curriculum.

We question how the accounting profession can put technical competence at anything but the highest priority when hiring graduates of accounting education programs. Given what we do as accountants and the importance of knowing the technical standards and rules in the accounting, audit, and tax areas, technical competence must be the most important learning objective for accounting education. In an increasingly litigious environment, the ability to meet technical standards is a key to minimizing legal exposure. Although fraud is apparent in some of the more significant corporate and audit failures, many of the legal issues for the accounting profession are based on questionable auditing approaches or lack of understanding of very complex accounting issues (St. Pierre & Everard, 2019). Technical skills are vital to the success of the accounting practitioner and even more so in the smaller public accounting firms where the practitioner must be proficient in numerous areas to meet client demands. Perhaps partners at large public accounting firms feel that the softer skills are critical, but as Burton and Sack (1991p.120) pointed out years ago, "the local office recruiters did not share the vision of their managing partners . . . it is one thing to ask that the firm's future partners, hired from the local university, have judgment and perspective and a commitment to continued education. It is quite another thing to put those high minded people to work as soon as they come on board." In other words, the attributes needed later in one's career are not necessarily the attributes that allow one to progress in the firm and reach the position where the softer skills are likely to be more important.

Accounting continues to be one of the most in-demand college majors and placement of accounting graduates is strong, especially when compared with many other majors offered by universities. This is important to accounting education programs as students, and their parents, assess the value of a college education and the prospects of employment after graduation. Students are attracted to the technical nature of accounting and their expectation is that they will receive a solid foundation in the technical aspects of accounting. Developing soft skills would be an added bonus, but this should never take priority over developing students' technical accounting competence.

To summarize this commentary, there are several major concerns with the continuing call for enhancing the softer skills of accounting students. First, can these skills be taught given the level of cognitive development of our students during their college years, the minimal time we have with these students in our accounting classes, the fact that many of these skills may be a function of genetic and home/environmental histories, and the apparent lack of success from our previous attempts to develop students' soft skills? The calls for enhancing non-technical skills have been made for many years by the profession and our attempts have apparently not worked since the problems and the calls for addressing them continue. Second, where is the evidence that accounting faculty members have the necessary background and expertise to develop students' soft skills, and where was this expertise developed? Given this concern with faculty members in general having the necessary background to develop students' soft skills, do internationally trained accounting faculty or adjuncts with a different set of skills and training offer another set of concerns for development of these skills? Finally, should the fact that the required knowledge base for the accounting profession seems to be expanding at an ever-increasing rate cause us to question the allocation of limited class time to the softer skills versus the technical knowledge of our profession? Misallocating limited program resources to learning objectives of lesser importance than technical competence, at the expense of not covering important technical material, could place many accounting education programs "in peril" of not meeting the expectations of both students and those providing support for the students' education.

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