Exploring communication competencies in accounting education: A thematic analysis

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ABSTRACT

In the accounting field, the development of chartered accountants should go beyond technical training. Given the ongoing changes in the industry, greater attention needs to be directed towards cultivating non-technical skills in this profession. The skills development prospective chartered accountants receive at tertiary level is mainly focused on the technical skills required during their practical training at their training firms. Their non-technical skills once they graduate, even though incorporated at tertiary level, are not at the level expected by their new employers. This study focused on communication skills as a non-technical incorporation into the accounting degree. The objective of this study was to discern whether newly graduated accounting students were equipped with the communication skills required to add value to their training at an accredited training firm. A case study approach was selected for this study, where recently graduated accounting students were interviewed to understand whether the communication skills incorporated in their degrees had been effectively developed and applied to enhance their professional performance in the early stages of their careers. The research revealed that teaching communication skills would have a longer-lasting impact on the students when included at a later stage in their studies and that a specific focus on presentation skills and real-life simulations would be of value.

Keywords: accounting, communication skills, private higher education, competencies, soft skills

1. Introduction

A study by Kotze and Miller (2023) has confirmed that employers are placing greater emphasis on the non-technical skills, such as communication, of chartered accountants. However, Lansdell et al (2020) argues that communication as a professional skill received at a tertiary level is inadequate for the practical context and does not promote a well-rounded chartered accountant. The problem tertiary institutions face during the training of chartered accountants is that the academic content volume covering the technical development of the graduates is stretched to capacity, leaving little room for the incorporation of any non-technical skill training. The core technical modules in their training include Financial Accounting, Taxation, Auditing and Management Accounting and Finance. The South African Institute of Chartered Accountants (SAICA) has a competency framework which stipulates which competencies every chartered accountant should have mastered after graduating. As a result of the guidance provided in this framework focusing mostly on the technical skills, universities focus more on the technical skills of the curriculum, despite having the freedom to design their own curriculum using the competency framework as guidance (SAICA, 2025; Stumke, 2019) Communication is a key non-technical skill that accountants are required to master to ensure success in their careers (Kercher et al., 2024).

Before an aspiring chartered accountant can qualify, certain competencies need to be mastered by the individual during the three years spent working full-time at a SAICA accredited audit firm, referred to as a training office (SAICA, 2025). This study focuses on the communication module developed for an accredited private institution in South Africa to discern whether the practical communication skills taught at tertiary level are sufficient for an aspiring chartered accountant entering the training office environment directly after completing the postgraduate degree. This is particularly relevant as there is an expectation regarding the professional skills a trainee accountant should have to be able to produce quality work during their articles at the training firm, as depicted in the Competency Framework (Kotze & Miller, 2023; SAICA, 2025).

The research objectives of this study are as follows. Firstly, this study will determine whether a communication module enhances the professional skills of a Chartered Accountant in South Africa (CA(SA)), by determining if this module incorporates essential skills at the correct point of the accounting degree. Secondly, it will explore the communication skills of recently graduated trainee accountants and aim to understand what they deem relevant to enhance their technical performance and professional effectiveness during their articles. This is based on their experience at the training firms during the 3-6 months prior to being interviewed for this study. This study thus aims to gain insight into the communication needs of newly graduated trainee accountants and propose possible alterations to the communication module in their degree to

ensure refinement of this non-technical skill to enhance professional contribution to the accountancy field. The following research questions guide this study:

1. Does the current communication module in an accounting degree impart the necessary communication skills expected from a trainee accountant when starting articles?

2. Should the current communication module in an accounting degree be tailored to the specific communication skills that a trainee accountant can use when starting articles?

2. Background

While extensive prior research has concluded that entry-level accountants have the required technical knowledge to complete their training contract, these scholars agree there is a lack of non-technical skills among these individuals (Kotze & Miller, 2023; Lansdell et al., 2020; Kunz & de Jager, 2019). As a result of this lack of skills, training offices engaged with SAICA to improve the required competencies of aspiring chartered accountants. SAICA has therefore held discussions with representatives of tertiary institutions in South Africa, which led to pressure being placed on universities to ensure that professional skills (also called non-technical skills) are also developed in the accounting curriculum (Sexton & Rudman, 2022). With the Fourth Industrial Revolution leading to the possible mechanization of several technical competencies taught to accounting students, training offices deem an increase in professional skills important (Moll & Yigitbasioglu, 2019). The current problem, as identified by Asonitou, (2022), is that even though accounting students are expected to enter their training contracts with all the necessary professional skills, tertiary institutions are stretched to capacity regarding academic content to ensure that all the technical content is covered. This leaves very little space for the development of professional skills as students do not have time to digest the technical information that already forms part of the curriculum.

Over 30 years ago, the perception of recently graduated trainee accountants was that technical skills were more than sufficient to ensure they completed their role at the trainee firms successfully (Rebele, 1985). Recent studies have, however, contested the notion that success during articles is attributable to technical skills instead of professional skills (Sexton & Rudman, 2022; Mashile et al., 2020; Crawford et al., 2011; Henderson, 2001).

Professional skills include the understanding of the importance of ethical behaviour, continuing education throughout a career, analytical thinking skills, critical thinking skills, communication skills to ensure collaboration in the workplace, as well as social responsibility (SAICA, 2025; Sexton & Rudman, 2022; Tsiligiris & Bowyer, 2021, Howieson, 2003).

2.1 Communication in the workplace

Communication in the workplace encompasses a range of practices and skills that support the exchange of information among employees, clients, and stakeholders. The sections that follow examine the role of effective communication in professional settings, the impact of cultural diversity on communication, the use of email and written reports in business contexts, and the evolving expectations of communication competencies for chartered accountants.

2.2 Effective communication

Effective and professional communication is crucial to the success of a company. To ensure that an employee can complete the allocated workload, information needs to be shared effectively between employees in the workplace. Any delay or gap in the information transfer will lead to a lack of productivity on the part of the employee (Ducheneaut, 2002). This is supported by Bovée and Thill (2018) who argue that clear and effective communication is essential in career advancement, the increase of productivity in the workplace and the building of strong professional relationships. They also stated that employers perceive good communication skills as one of the most valuable attributes in prospective employees. Marbun et al. (2023) stated that communication can be classified as effective if the recipient has received and understood the message. Any stakeholder of a company also relies on the clarity of communication in the annual financial statements to ensure no ambiguity influences their decision-making process (Dratwińska-Kania et al., 2023). The ability to communicate as a trainee accountant is an essential skill required by training firms, as confirmed by Bui and Porter (2010).

2.3 Intercultural communication

Penceliah (2008) stated that leaders in an organization must recognize the importance of the effect of diverse cultures in a work environment and their effect on communication in the workplace. A study conducted by Kivrak et al. (2014) revealed that the ability to communicate interculturally is underpinned by the individuals' culture. Difficulty understanding the different languages and the lack of trust as a result of not being able to build personal relationships with individuals from other cultures create a barrier in communicating effectively.

Intercultural communication is seen as the ability to exhibit culturally appropriate and effective interpersonal skills in cross-cultural interactions (Deardorff, 2009). Nameni (2022) found that intercultural communication is an integral component in ensuring professional success, especially in global businesses. Sarwari et al. (2024) also state that intercultural communication is a key competence to ensure employees perform more successfully. It is thus imperative that the receiver of the communicated message understands that the conveyor might have different perceptions based on a cultural background. Any trainee accountant that possesses quality

interpersonal skills will be able to merge into the culture of his/her firm and will also be able to build better relationships with clients (Bui & Porter, 2010).

2.4 Email communication

Face-to-face communication includes certain cues that aid in communication between individuals. Facial expressions, gestures and tone of voice all contribute to the successful formation of interpersonal relationships through communication (Burgoon et al., 2021).

Despite the benefits of face-to-face communication, Tratnik et al. (2024) stated that email communication has become a primary communication channel in a professional setting. Email communication is a flexible and immediate exchange of information which is used on a global basis (Pagliaro, 2020). Immediate feedback is not always required for emails; they can be referred to continuously once sent. The writing of emails also provides a platform for the sender to ensure the tone of the message is captured correctly before sending the message to the recipient (Molek-Kozakowska & Molek-Winiarska, 2023).

2.4.1 Appropriate structuring of business reports

When it comes to writing skills, it is imperative that all work should be written out in a report format, as numbers do not explain themselves (Bui & Porter, 2010). Report writing is one facet of a chartered accountant's many tasks (Jaya & Bhuana, 2024). Hoque et al. (2024) stated that businesses have a growing reliance on written communication nowadays to enable the conveyance of information. Their study found that students struggle to compose essential business reports. The inclusion of the writing of business reports in most communication modules tailored to business-centered studies is thus encouraged to ensure that the quality of written communication can be improved.

2.5 SAICA CA of the future

While accountants were traditionally seen as lacking commercial awareness and being unimaginative, this view is no longer relevant, as they are now perceived as business professionals (Leão & Gomes, 2022). To support this change, SAICA is striving to develop CA(SA)s who use integrated thinking to interpret, analyze and evaluate financial and non-financial information as business professionals, instead of traditional accountants (SAICA, 2025). This is facilitated by the launch of the CA of the Future Competency Framework, effective as of 1 January 2022.

SAICA (2025) has listed the following competencies in their CA of the Future Competency Framework:

Table 1: Key competencies that form part of the CA of the future framework

Competency	Detailed description
Digital acumen	Digital competencies (digital acumen) – increased emphasis.
Value creation in a business context	Technical competencies framed using value creation in business. Business acumen should receive more prominence to ensure the silo approach to teaching the traditional disciplines is eliminated.
Ethics and citizenship	Personal, business and professional ethics is included as well as citizenship.
Integrated thinking	All aspects of decision-making acumen should receive more prominence, which includes integrated thinking.
Historical looking versus forward looking	Value creation will be influenced by actively considering trends and events in the future.
Balance and integration between technical and non-technical competencies	Technical skills and their importance should not be diluted, but an integration between non-technical – and technical skills is imperative.

Note: *Table adapted from the South African Institute of Chartered Accountants (SAICA, 2025).*

The competencies listed in Table 1 above clearly indicate that the development of an accounting student is moving away from a purely technical skill viewpoint to a combination of both technical and non-technical skills. A study conducted by Brewer, Sorenson and Stout (2014) concluded that there is a gap between the professional skills expected to be portrayed in practice, compared to the actual skills learnt in the classroom.

2.6 The gap between the soft skill expectation and reality

Training firms are placing greater emphasis on the communication skills of their trainee accountants, as well as their adjustment to the cultural environment of the organization (Low et al., 2016). Tsiligiris and Bowyer (2021) reviewed job advertisements for accounting positions and found that employers value professional skills more than technical skills. In the field of accounting, there is a big gap between the expected communication skills the trainee accountant should have mastered and the abilities the student presents (Arquero, Fernandez-Polvillo et al., 2023). Jackling and De Lange (2009) also concluded that most training offices do not seem satisfied with the communication skills that these trainee accountants have.

Cameron and Dickfos (2014) highlighted two possible reasons for the above-mentioned gap. First, communication skills are dependent on the context in which they are taught. Academics and students interpret these skills differently, leading to different expectations of the necessary

skills trainee accountants should possess. The reason for this discord is explained by Tempone et al. (2012) as being affected by each party's specific needs when it comes to communication skills. The lecturers do not necessarily know what practical communication skills each training firm requires for their specific commercial needs. The second reason is the lack of students' appreciation of this professional skill whilst studying, as they fail to see the value thereof in their future careers. This was confirmed by Ngo (2024) in their study which investigated the perception of university students regarding the soft skills they were taught at tertiary level.

Authentic learning allows for the contextualization of the whole accounting curriculum. This would entail learning activities presented to the students, which are a direct portrayal of the activities that one would encounter in the professional workspace (Gulikers et al., 2004). Leong and Kavanagh (2013) believe that authentic work-integrated learning should be applied by tertiary institutions to provide their students with opportunities to apply their theoretical classroom knowledge in a practical, real-life work situation. Kunz and de Jager (2019) however discovered that training firms have very high expectations of the professional skills newly graduated accounting students have when entering training firms. This specific study suggested that academics should try to find a way to incorporate the professional skills continuously during the accounting curriculum. The training firms should also provide detailed guidance regarding the required professional skills they expect from newly graduated students.

2.7 Module background

The communication module investigated in this study focuses on five key areas: communicating in context, writing skills, emails and interviews, business reports and mass communication for organizations. As part of the first year of an accounting student's degree, this module aims to provide them with a range of communication and writing skills that the students will be able to draw on throughout their studies and future career paths. At the tertiary institution where this study was conducted, no further communication modules are offered to students before they enter their training firms. Table 2 outlines the theoretical components and practical skills of the different key areas covered by the module.

Table 2*: Theoretical components and practical skills covered in the communication module.*

Key area	Theoretical component	Practical skill
Communicating in context	Examine the basic elements of the communication function and process, as well as some of the primary contexts in which we so often need to communicate, in order to start developing a set of adaptable communication skills that can help make us successful social beings.	Interpersonal communication Non-verbal communication Active listening Intercultural communication
Writing skills	Examine ways in which words can take on different meanings in various contexts, emphasize the importance of writing in a suitable style and tone for the intended audience, and learn how to plan, organize and write credible messages effectively for various communication purposes.	Appropriate vocabulary, style and tone Appropriately plan and organize messages. Write summaries and essays using the correct structures and style
Emails and interviews	Learn how to write engaging business emails and job application letters. Focus on the correct structure, format and content of a CV. Learn how to prepare for various work-related interviews and examine the best communication processes to use during the interview process.	Correct procedure and format of business emails and application letters. Create a CV using appropriate content and format. Write a professional interview script.
Business reports	Examine what types of reports are used for which purposes and audiences and how to write and structure these reports effectively. Examine the ways in which relevant instructional graphics can be designed and incorporated into reports to enhance the written content.	Compilation of business reports. Design, integrate and analyze instructional graphics into written messages for different scenarios.
Mass communication for organizations	Examine the concept of mass communication and how it can be effectively applied by organizations.	Public relations

Note*: Table adapted from the Applied Communications Technique module outline (IIE, 2022).*

3. Methodology

3.1   Research design

This study was conducted using a qualitative research approach as described by Merriam (2009). Qualitative research is used to gain some understanding of the human experience (Donalek, 2005). Hammarberg et al. (2016) state that qualitative research is suitable for addressing questions based on the participants' experience and perceptions of a specific situation. The qualitative approach enabled the trainee accountants interviewed in this project to voice their opinions and experiences regarding the application of communication soft skills in the workplace (Denzin & Lincoln, 2005).

Case studies are a useful method to understand the perceptions of participants (Woodside, 2017). Yin (2017) states that the objective of a case study is to represent the case truthfully. This magnifies the contents of the case in depth within its real context. Therefore, a case study approach was selected for this study, enabling the researcher to gain insight into students' perceptions of the value of the communication module in the first year of undergraduate studies during their article years.

3.2   Research sample

A sample of ten entry-level trainee accountants currently completing their articles in a SAICA-accredited training firm, who graduated with a Bachelor of Accounting at a private institution with Applied Communications Techniques (APCT) as a module during their first year were selected. The study was conducted in Gauteng, South Africa, and the sample was selected through convenience sampling. All participants voluntarily participated in the study and ethical clearance was obtained from the institution these students graduated from. The data collection method enabled all participants to freely express their perceptions of the value of the communication module in their role as trainee accountants at their training firms. This led to valuable insights regarding the communication module. During the data collection process, students were informed that they could withdraw from this study should they no longer wish to participate and the students also each signed a consent form to participate. Anonymity was guaranteed as the consent forms indicated that no names or identifiers would be published in this study. Furthermore, the interviewer is not a lecturer of the communication module, which mitigates bias in evaluating responses. This study was motivated by the researcher's experience as a lecturer in the Postgraduate Diploma in Accounting programme, where challenges related to students' communication skills are frequently observed. In response to these concerns, the researcher undertook this study to explore the underlying causes of these deficiencies and to identify potential strategies for improvement. To mitigate coercion, the sample size solely

consisted of trainee accountants who had graduated and were no longer students at the private institution.

3.3 Research data collection methods

This instrumental case study used a qualitative collection method in the form of a semi-structured interview using an interview schedule. The interviews included several pre-set questions, but the interviewer had more flexibility to modify the wording as well as the order of the questions (Belina, 2023). The questions the interviewer asked were intended to understand the experiences of the participants in all aspects of communication at the training firm after recently graduating. Some questions were structured around the learning outcomes of the module itself to assist the interviewer in understanding whether these specific outcomes have been successfully mastered by the participants in the early stages of their careers. Open-ended questions regarding the participants' opinions on how to structure the communication module in the accounting degree to ensure it adds tangible value to the accounting students' careers studying the module, were also asked. The interview lasted for about half an hour with each participant.

3.4 Analysis of data

The interviews were recorded with the permission of the participants, and the interview schedule was completed by the interviewer during the interview itself. The data analysis began by listening to the recording and ensuring everything discussed was correctly recorded on the interview schedule. This process was repeated several times to ensure no data was omitted and it also enabled the author to gain a deeper understanding of each participant's experience. After transcriptions were completed, participants were contacted to review their interview transcripts. This step confirmed the accuracy of their responses and created an opportunity for the participants to make any changes they deemed necessary. The different perceptions and opinions evident in the answers of the participants were organized and analyzed using thematic coding. Based on the professional skills identified in the literature review, the initial themes identified included the practice of effective communication, intercultural communication, writing emails, and structuring appropriate business reports. These themes were derived from the learning outcomes of the communication module being investigated. Apart from the four initial themes, a further two themes arose from the interviews that are relevant for this study – confident public speaking and diplomacy in the workplace. Ryan and Bernard (2003) suggested that researchers should be attentive to recurring phrases that emerge from the data collected, as these phrases could be an indication of a new theme for the study. Confident public speaking and diplomacy in the workplace were two themes the participants mentioned repeatedly throughout their interviews.

4. Results

The study's findings have been organized into the six themes and discussed accordingly.

4.1 Practice of effective communication

Ninety percent of the students said that the communication module assisted them with effective communication. They believe that this module enabled them to read the body language of other individuals, making it easier to discern the appropriate formality of the communication to follow. One student stated:

> The main thing I took away from this module was to communicate in an open and clear manner. I believe if you manage to get the correct message in the desired tone across to the recipient, you have mastered effective communication. This module helped me to communicate better in a professional environment, as well as in my personal life.

This links back to the argument that effective communication should include a respectful tone in the message content as well as the communication style (Bovée & Thill, 2018).

4.2 Intercultural communication

Cultural diversity has a direct impact on the work environment, and it is important to note that any misunderstanding in this context can lead to ineffective communication (Mushaathoni, 2023). The communication module touches on intercultural communication but none of the participants in the study felt that it assisted them in this area at all. One student mentioned:

> The fact that I studied at a private institution was the key to learning how to communicate interculturally. The smaller classes and the huge diversity in the type of students forced me to intermingle with different cultures. I loved the intercultural mix and up to today am still in contact with a wide variety of cultures and religions. The module itself did not assist in mastering this communication skill.

4.3 Writing emails

This theme was the one theme where ninety percent of the participants felt that this module taught them well. When looking at professional communication in the workplace, email is the one that is used most often to manage the operational tasks of the entity, to share information and to ensure decisions are made when necessary (Xia et al., 2024).

One student stated:

> This module definitely assisted me in writing professional emails and being assertive at the same time. I did however need a bit more refinement during my articles as my firm has a certain tone they want us to implement in an email.

A few of the participants did mention that even though they were very comfortable with the email platform and communicating with their peers, they still felt a bit unsure regarding the tone to use when sending an email to their managers or clients. This ties in with the research conducted by Breek (2024) explaining that face to face communication creates a platform where the tone of voice, gestures and facial expressions all add to the successful conveyance of a message, which is difficult to portray when sending an email.

4.4 Structuring appropriate business reports

Eighty percent of the students do not remember the teaching activity which focused on structuring an appropriate business report, but they did reiterate that the communication module definitely impacted their business report structuring skills. A student shared that

> …the module enabled me to structure my thoughts in an organized manner which is necessary for business report writing during my articles. I do surprise myself quite often when I am able to structure my thoughts in such a way that is meaningful and appropriate to the audience I am going to be reporting to – whether it be the client, my manager or my peers.

4.5 Confident public speaking

One of the interesting themes that emerged from the data analysis was the theme of confidence when addressing others in public. The communication module does not include a learning outcome pertaining to the art of conveying a verbal message to an audience of two or more.

Teitell (2024) stated that following tested public speaking techniques can ensure that any individual gives entertaining and captivating speeches. A study based on podcast interviews conducted by Thompson (2024), identified three reasons why people seem to struggle with the ability to speak in front of others: wanting to know the answer before we speak, wanting to know everything before speaking and feeling the need to ask permission before speaking. One participant stated:

> Being part of smaller classes in a private tertiary institution, gave me the opportunity to gain more confidence addressing a group, compared to the anxiousness the same scenario would give me in a public setting." Another participant also added: "Even though we were not explicitly taught public speaking during our studies, I do feel that the smaller class setting positively contributed to the start of mastering this skill. I do however feel that this is a critical skill a trainee should have during articles as it prepares us to address the rest of the audit team and even teaches us how to propose an idea to the client in an informal setting. I wish this skill were covered in our communication module.

It was interesting to note that several other participants also mentioned that they felt they lacked the fundamentals of public speaking. One participant said:

> I understand that the accounting degree is focused on the four technical modules as required by SAICA, but it would be a real benefit to the profession as a whole if we were only taught how to confidently address a group of people.

4.6 Diplomacy in the workplace

The most prominent theme that arose from sixty percent of the participants, was the theme of diplomacy towards their seniors. This was underpinned by their *"inability to find a way to confront a manager in a suitable manner without sounding disrespectful or insubordinate."* Lee (2007) stated that diplomacy, in essence, enhances work relationships. The well-known saying, "It's not what you say, but how you say it", rings very true in the workplace.

Diplomacy involves using tact when communicating with colleagues as complex situations will certainly arise as organizational staff often consist of a diversity of individuals (Ray, 2019). Several participants stated that they believe *"a simulation of a dispute with a manager in a workplace setting would really add value to the communication skills of a newly graduated accountant."* This links to the authentic learning literature on the contextualization of the accounting curriculum (Gulikers et al., 2004).

4.7 Implications of findings

This study illustrates the importance of redesigning the communication module to be more focused and purpose driven within the chartered accountancy curriculum. To adequately equip students and meet employer expectations in the training environment, this module should be aligned to the SAICA Competency Framework.

Currently, the communication module under investigation includes a section on mass communication that focuses on advertising and public relations. While these disciplines are informative, they do not speak to the specific communication demands in the CA of the Future Competency Framework. This framework outlines competencies such as communication and interpersonal skills and digital acumen, of which none require any knowledge on mass communication or media. It is therefore suggested that this section of the module be removed and replaced with practical content that directly supports the profession's practical needs.

Additionally, the following adjustments to the module content are recommended:

- The communication module should align with communication norms of hybrid and remote workplaces. This would involve the integration of digital communication tools to develop the students' proficiency in professional email communication, virtual meeting conduct and the use of digital collaborative software.

- The module should introduce interactive roleplay as part of the module to assist students in navigating professional diplomacy when engaging with clients, senior personnel or audit partners.

- Students should be exposed to case-based learning using realistic ethical and communication challenges faced by trainee accountants.

- The presentation skills of students can be refined through simulated client presentations in a clear, non-technical language.

This study also argues that students perceive the communication module as a procedural requirement instead of a meaningful learning opportunity. To improve the effectiveness of the module, as well as knowledge retention, it is recommended that the module be moved to the second or third year of the Bachelor of Accounting undergraduate program. At this stage, the students are more likely to recognize the importance of the development of professional skills and exhibit a more mature application of the communication principles.

The above-mentioned proposed module adjustments do not only address the SAICA Competency Framework gaps but also introduce adaptability, intercultural awareness and digital competence, which are critical and highly demanded in the global accounting environment. By implementing these changes, opportunities for future research could provide a framework that could be implemented or tailored by other accounting departments or institutions, supporting consistency and innovation within the SAICA-accredited programs. The alignment of the content curriculum with realities in the workplace and the CA of the Future will lead to the profession being better served by graduates that are not only technically competent, but also proficient in communication.

5. Conclusion

The purpose of this study was to investigate whether the practical communication skills taught at a tertiary level, as a foundation for prospective chartered accountants, are sufficient for their early career in a training office. There are various expectations of the level of technical and professional skills recently graduated accounting students entering their articles should have. The accredited curriculum presented at tertiary level ensures that these students have sufficient technical knowledge, but the implementation of professional skills is a bit more challenging (Lansdell et al., 2020; Willcoxson et al., 2010).

The results of this study revealed valuable insights into the value of a communication module as part of the accounting degree. It highlights the necessity of designing a module that imparts the required communication skills a newly graduated accounting student is expected to possess, while ensuring the student retains this information throughout his/her studies to be easily recalled once his/her articles start. The study also confirmed that all aspects of the communication module investigated do not fit into the communication skill expectations of the training firms.

It is therefore recommended that tertiary institutions focus on refining their communication modules to include more presentation skills and more real-life simulations to ensure the students enter their training offices with the necessary communication skills to complete their required roles without additional training. This refinement would also include removing any communication skills that are not in line with the skills required by SAICA. It is also recommended that the communication module be scheduled at a more advanced stage of the programme to improve knowledge retention, while also addressing the common misconception that it serves as a gap-filler in the curriculum. The results revealed that the students only started to grasp the value of professional skills development later in their studies, compared to the first six months of their undergraduate degree.

Based on this study, further research could be conducted on the structure and impact of other supporting modules of the accounting degree focused on other professional skills development.

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