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ACCOUNTANTS, INTERPERSONAL SKILLS DEVELOPMENT AND THE FAITH NEXUS

By

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INTRODUCTION

> "Accountants need to be able to deal comfortably with people from all walks of life, to put them at their ease, and to tread the fine line between intrusiveness and concern" (Jones & Sin, 2003, p. xiv).

Accountants are usually associated with their ability to provide excellent financial information but at the same time they have been viewed as lacking interpersonal skills. This paper will therefore attempt to address the need for the accounting profession to enhance their interpersonal skills to enable them to interact with a broad spectrum of people in a confident yet appropriate manner. The role of education in facilitating the development of such skills is the focus of this paper. Accounting bodies, employers and other stakeholders continue to call for graduates with generic skills, including interpersonal skills. The paper goes beyond the teaching of interpersonal skills to accounting students and considers their skill development within Christian education. Interpersonal skills development set in a Christian context will have an added dimension of providing skills in ministering to others and appropriately sharing faith. While students at Christian universities and colleges may have different beliefs, all will benefit from the development and refinement of their interpersonal skills. The personal interactions of accountants will be enhanced and Christian accountants will grow in their confidence and ability to minister to others sensitively and to share their faith. Although accounting education will be specifically addressed, many of the principles outlined may be applied to other disciplines.

This paper defines an interpersonal skills set for accountants and uses it as a reference point to address such skill development within Christian education. The benefits of a training approach and a checklist to determine its effectiveness are considered. One interpersonal skills training strategy, based on Christian principles, is examined in terms of the skill set and the elements of effective training. This strategy is also reviewed to discover its impact on participants' faith sharing. The approach used is then drawn on to show how the elements of effective training may be applied to the interpersonal skills development of accounting students.

The above issues are addressed in the following order: stereotypes of accountants, calls by stakeholders for accountants to have generic skills and more specifically interpersonal skills. An interpersonal skills set is defined and then a brief review is made of the literature concerning the extent that accountants possess such skills. The paper then goes on to consider the purpose of Christian education and why Christian professionals need interpersonal skills. The benefits of a training approach for skill development are reviewed. One such program based on Christian principles is explored. The approach is reviewed against the skill set and the elements of effective training. The Christian dimension of the training is explored to discover how it impacts faith sharing. Participants' views on how the training impacted their faith sharing are also reviewed. The paper concludes by showing how an effective training approach can be used by Christian educators, for the interpersonal skill development of university accounting students. Christian accountants, with well developed interpersonal skills, will not only be effective professionally, but also they will be skilled ambassadors for the kingdom of God.

ACCOUNTANT STEREOTYPES

Discussion of accountant stereotypes has been ongoing for decades (Friedman & Lyne, 2001; Merino, 1981). Research into this has resulted in various findings. Back in 1971, Decoster and Rhode, compared eight occupational groups including business executives, architects, bank mangers and sales people. They found accountants scored significantly higher on a number of scales including sociability, good impressions and socialization compared with the other occupational groups. Recently research was commissioned by Kingston Smith into career choices and perceptions about the accountancy profession (Snyder, 2007). They discovered that out of 48 career options, accountancy was the fourth most popular career choice. A career in accountancy was rated more popular than human resources, teaching and journalism; however twice as many people favoured law or medicine over accountancy. Accountancy was considered boring by nearly half of those polled. Twenty eight percent believed accountants lacked a sense of humour and only four percent perceived accountants to be fun.

A fifteen year review of the word *bean-counter* in newspapers and magazines revealed the traditional stereotype has not disappeared (Friedman & Lyne, 2001). *Bean-counter* is the classic stereotype for information professionals from the past (Krause, 2007). Interestingly, a study of accountant stereotypes in movies released up to 2000, found accountants were heroes more often than the stereotypes of Dreamer, Plodder, Eccentric and Villain (Dimnik & Felton, 2006). However, it was also found that the smartest most competent accountants, were more likely to be dishonest than those considered to be happy and less-skilled. Since the 2001 Enron collapse, Intini (2006) argues that accountants in the movies appear more noticeably in villain roles and many accountants would like to go back to the days of being characterised as dull.

Perceptions of accountants have been cited as one reason why students avoid studying accounting (Albrecht & Sack, 2001). A survey of 278 high school students showed 39 percent agreed that accounting is predictable and stays the same (Hartwell, Lightle, & Maxwell, 2005). Negative perceptions of accountants were also revealed in a survey of 165 undergraduates (Coate, Mitschow, & Schinski, 2003). Accountants were viewed as less extroverted than the average individual and less agreeable, however, they were also perceived as extremely conscientious. Compared with the average individual, accountants were seen as somewhat less imaginative and found change difficult. On a positive note, they were seen as more emotionally stable, less easily dejected and less self-conscious. High school guidance counsellors had a poor perception of accountancy (relative to 13 other professions) when they considered it in terms of an interesting profession, a stress-free work environment, prestige, recognition and respect (Pollock, Papiernik, & Slaubaugh, 2002).

It appears the negative stereotypes about accountants continue. While some positives have been found, overwhelmingly the stereotypes are negative and have not changed significantly over several decades. The following section focuses on calls for accountants to have a broader range of skills beyond technical ones, and it is such skills that will assist in overcoming the negative stereotypes and enable them to effectively carry out their work with many different types of people in a positive, Christian manner.

THE DEMAND FOR ACCOUNTANTS WITH GENERIC SKILLS

The need for graduates to have generic skills has been discussed for more than a decade (Candy, 1994; Higher Education Council, 1992). The accounting profession also investigated generic skills during this period. Birkett (1993) was commissioned to prepare a listing of generic skills applicable to accountants and this listing of skills remains unchanged in the CPA & ICAA (2005)[1] *Accreditation Guidelines for Universities.*

While a concise definition of generic skills is problematic (Bennett, Dunne, & Carré, 1999; Whitefield & Kloot, 2006), one workable definition is that of De Lange, Jackling, & Gut (2006, p. 366), who describe them as, "transferable qualities to suit the industry in which graduates work; these include but are not limited to communication, team, leadership, problem solving, analytical and interpersonal skills".

In the list of generic skills required of accounting graduates (CPA & ICAA, 2005) a distinction is made between cognitive and behavioural generic skills. Within behavioural skills there is a further division between personal and interpersonal. This paper specifically addresses the interpersonal component and the following section will outline a skills set that encompasses those attributes.

Defining and Developing an Interpersonal Skills Set

Definitions of interpersonal skills differ between authors. Sin and Reid (2005, p. 16) define interpersonal skills as "securing outcomes through interpersonal interactions (e.g., 'people' skills, listening, empathy, communication, motivation, team management)". Under the heading interpersonal skills, another study of generic skills (Ashiabor, Blazey, & Janu, 2006) included the ability to: be outcomes focused, appreciate different cultural backgrounds and value systems, demonstrate teamwork and tolerate ambiguity. That study also had a category of communication skills which included effective listening. Yet another study differentiated between communication skills, confidence and interpersonal skills, and personality factors (e.g., drive, determination, ethics) (De Lange et al., 2006).

The *Accreditation Guidelines for Universities* (CPA & ICAA, 2005, pp. 12-13) list six specific attributes under interpersonal skills, these include the ability to:
1. listen effectively
2. present, discuss and defend views
3. transfer and receive knowledge
4. negotiate with people from different backgrounds and with different value systems
5. understand group dynamics
6. collaborate with colleagues.

The Guidelines note that communication skills are not listed as a separate skills area as they impact many of the other areas.

Interpersonal communication shifts the emphasis away from the individual to the pair or dyad, people speak in turn, and this is commonly termed conversation. Interpersonal skills for the

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[1] The CPA (Certified Practicing Accountants) and ICAA (Institute of Chartered Accounts, Australia) are the two premier professional accounting bodies in Australia. This paper is written from an Australian context.

purpose of this paper focuses on Ragsdale's (2006) comprehensive definition of the interaction between two people, thus it covers five of the points from the CPA & ICAA list above but does not deal specifically with group dynamics. The following aspects of interpersonal skills (described as the interpersonal skills set), will be addressed in this paper:

1. initiating conversations
2. keeping conversations flowing and maintaining conversations (breadth of interaction)
3. listening well
4. being empathetic
5. connecting, that is moving beyond the superficial (depth of interaction).

Ragsdale (2006) notes that breadth is having a large number of topics to talk about while depth is a characteristic of close relationships. Possessing such abilities will enhance the interactions of accountants and defining a skill set will provide a reference point to review discussions concerning their interpersonal skills and this is the focus of the next sections.

Demand For and the Extent of Accountants' Interpersonal Skills

Interpersonal skills are required by the professional accounting bodies and are essential for an accountant's career success (Messmer, 2001), however Foley (2007) notes there is a lack of people skills in many accountancy firms. Skills in innovative problem solving, analysis, communications and client relations are seen as significant for future accountants as they take on the role of knowledge workers (Howieson, 2003). Communication was rated as one of the specific abilities sought in job applicants, as shown by a survey of 1400 chief financial officers (Ludwig, 2002). Accountants need to be able to interact with diverse groups of people (Jones & Sin, 2003; Messmer, 2006). At the heart of the rounded professional is the ability to build trusting relationships. Some key behaviours required by accountants to build such trust include: showing genuine interest, active listening, showing you care and vulnerability (Walker, 2005). All these attributes form part of the interpersonal skills set. Clients want their accountants to be able to show rapport in understanding their changing needs (Belsey, 2005); this is the skill of connecting. In order to connect with clients all of the other four skills are needed.

Many employers consider effective writing and communication as more important than student grades (Chiurri & Varaksina, 2006). While written communication is important, it is estimated that 90% of communication with clients is verbal (Rumney, 2006). This is why interpersonal skills are so important for accountants. They have a bright future when they possess well-developed skills in areas such as the ability to communicate, deal with change and work in a team (Brent, 2006). While technical skills are considered important to be competent, it is people skills that will deliver success (Foley, 2007, p. 53).

Belsey (2005) comments that accountants appear to put on a front and they do not let their natural personalities be seen. The reason for this is that they focus too much on the task, rather than the person they are interacting with. This makes them seem impersonal, technical and remote. Today clients want accountants that are dynamic and show appreciation of their changing needs. All five interpersonal skills listed above would enable them to establish meaningful relationships with their clients, that is, relationships that go beyond the technical and move from the impersonal to the personal.

De Lange, Jackling, & Gut (2006) revisited the work of Matthews, Jackson, & Brown, (1990) and discovered that graduate perceptions of deficiencies in interpersonal skills development in accounting courses in Australia had not significantly changed in over a decade. The development of interpersonal skills was the area that was deemed to have the greatest deficiency. Lack of skills in communication, including listening and speaking, are of major concern, to employers of accounting graduates (Kranacher, 2007). To listen well is the third skill of the defined interpersonal skill set. Both communication skills and ethical awareness are seen as crucial goals for undergraduates developing into practicing accountants (Krause, 2007). Accountants that are good with people are still seen as unusual. Mandy Holloway, chartered accountant, states, "We are not engaging with our clients on an emotional level; we stay in the safe zone. We have not been trained for it and fear taking it on" (Switzer, 2006, p. 30). This relates particularly to empathy and connecting in the interpersonal skills set.

Client relations are a reoccurring theme. Accountants that lack the interpersonal skill set may have difficulty in developing meaningful relationships with their clients. Without such relationships the accountant and client interaction becomes technical, with the accountant appearing remote. Another disadvantage of this is that it may hinder the accountant's ability to provide the best service for their client. When it comes to the Christian accountant such skills not only impact their interactions with others regarding secular matters, but also concerning matters of faith. While there is clearly a need for accountants to possess interpersonal skills, the next section address when and where such skill development should be included in their education.

INTERPERSONAL SKILLS DEVELOPMENT AND THE EDUCATION OF ACCOUNTANTS

Where and When Accountants Develop Interpersonal Skills

Both educators and employers have a role in the development of accountants' interpersonal skills. There is no denying that written and oral communication should be included in the education of every accountant (Rosa, 2006). Whilst people and communication skills are developed in academia they should be strengthened in the workplace (Krause, 2007).

Communication and analytical skills need to be added to basic accounting knowledge (Nellen & Turner, 2006). The University of New South Wales now has a communications elective in its Bachelor of Commerce. To develop and maintain expertise, accountants need to add to their knowledge base continually (Yamamura & Stedham, 2007). While the development of interpersonal skills clearly needs to be addressed by accounting educators, the next section will consider the purpose of a Christian education and how such skill enhancement fits within its domain.

Educating the Christian Professional

Christian education should "educate the whole person" (Holmes, 1987, p. 16). "Our ideas of education are two narrow and too low range ... It has to do with the whole being" (White, 1952, p. 13). For education to address the whole being, it needs to address the physical,

mental, spiritual, social and vocational. The interpersonal skills set touches on all these areas of the whole person. People were created as relational (Genesis 2:20) and much of what humans do is done with others. While there are times of being alone, connecting with others is good and pleasant (Psalm 133:1) and needed for community (Hebrews 10:25).

The educated Christian needs to be comfortable not just with ideas but people as well (Holmes, 1987, p. 5). For Christian education to have integrity there needs to be "harmonious development of the powers" (Coupland, 1999, p. 39). Christians need communication skills, and unless they can speak fluently the language of their contemporaries, their effectiveness is limited (Holmes, 1987, pp. 6, 40). We live in a pluralistic world and Christians need to know their faith and be able to communicate it with integrity to others (Seymour, Crain, & Crockett, 1993, pp. 122-123). Sire (1977, p. 15) argues that we need to think in terms of world views to be able to understand and genuinely communicate with others. This requires all the skills of the interpersonal skills set. For education to open us to transformation (Seymour et al., 1993, p. 125) not just skills need to change but attitudes as well. Including interpersonal skills development in Christian education will improve the communication abilities of students. The next sections look at what the Bible and Christian educators and writers say about the need for Christians to have interpersonal skills.

A Biblical Perspective on Interpersonal Skills

The great gospel commission (Matthew 28:18-20)[2] states:

> Then Jesus came to them and said, "All authority in heaven and on earth has been given to me. Therefore go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely I am with you always, to the very end of the age.

Obviously communication is needed for the gospel commission to be carried out. Christians have an active role to play. The Bible has much to say about our interpersonal interactions and several texts[3] will be considered:

1. Colossians 4:5-6: Be wise in the way you act toward outsiders; make the most of every opportunity. Let your conversation be always full of grace, seasoned with salt, so that you may know how to answer everyone.

2. 1 Peter 3:15: But in your hearts set apart Christ as Lord. Always be prepared to give an answer to everyone who asks you to give the reason for the hope that you have. But do this with gentleness and respect.

3. Proverbs 25:11: A word aptly spoken is like apples of gold in settings of silver.

4. Proverbs 29:20: Do you see a man who speaks in haste? There is more hope for a fool than

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[2] All scriptures quoted are from the NIV unless otherwise stated.
[3] Some other texts to consider are: Proverbs 10: 11, Proverbs: 10:32, Proverbs 15:1, Proverbs 22:11, Ecclesiastes 3: 1 &7 and Titus 2:7-8.

for him.

5. Proverbs 10: 19-20: When words are many, sin is not absent, but he who holds his tongue is wise. The tongue of the righteous is choice silver, but the heart of the wicked is of little value. The lips of the righteous nourish many, but fools die for lack of judgement.

6. Matthew 12:36-37: But I tell you that men will have to give account on the day of judgment for every careless word they have spoken. For by your words you will be acquitted, and by your words you will be condemned.

Texts (1 & 2) indicate that we should make the most of opportunities that present themselves to share our faith, and this includes the skill of initiating conversation as well as being prepared. Text (1) also mentions conversation that is full of grace, while text (3) mentions a word aptly spoken, or as the Message paraphrase (Peterson, 2006) puts it 'the right word at the right time'. This is something that seldom happens without thought. To keep a conversation going so that an apt word is spoken, then skill two is needed and this requires taking an interest in the other person and being gracious so they can tell their story. This is closely tied in with skill three, that is, to listen well.

Texts (4 & 5) recognise there is a time for listening and this is the third attribute of the skills set. Text (5) illustrates how words can build up or tear down, and this includes the skill of listening, while empathy and connecting can bring life and nourish. Text (6) states that we will be required to give an account of our words. All of the above give ample support for the study of interpersonal skills in a Christian context. In relation to being prepared for faith sharing conversation some point to Mark 13:10-11:   .

> And the gospel must first be preached to all nations. Whenever you are arrested
> and brought to trial, do not worry beforehand about what to say. Just say whatever
> is given you at the time, for it is not you speaking, but the Holy Spirit.

This text should not be used as an excuse for not being prepared for opportunities that are presented to us, because it is not about everyday opportunities but the specific situation of being brought to trial. As mentioned above, texts (1 & 2) specifically discuss the need to be prepared. The following section considers the application of Biblical concepts by educators and other writers to illustrate why Christians need to develop interpersonal skills.

Why Christians Professionals Should Develop Their Interpersonal Skills
The need for Christians to have interpersonal skills and for such skill development to be included in their education is supported by numerous writers and some examples are now discussed. The teacher has a role in forming good habits of speech (White, 1952, p. 235). Without training and experience it is unreasonable to expect that graduating students will suddenly be powerful witnesses for God. Teachers need to consciously include activities in their courses that help prepare students to pass on God's truth. Students need to see themselves as active witnesses for God. (Taylor, 2001). Blamer (2001) sees social development as an often ignored dimension of education. Those who have tasted Christ's love need to develop social powers to win souls (White, 1948, p. 172). When the right words

are spoken at the right time in the right spirit, they will melt people's hearts (White, 1946, p. 638). God by his providence provides opportunities, if we are watching for indications of his providence and are ready to co-operate with him, great work will be accomplished (White, 1946, p. 703).

Wieland & Melgosa (2007, p. 34) support teaching students skills in initiating and maintaining positive interpersonal relationships. There is little argument that such abilities should be an important focus for Christians. Cress (2008) discusses the problems of public evangelism and recommends making acquaintance with strangers until they become your friends. We need to do this in "God's way, asking the Holy Spirit to help us view people through Heaven's eyes, considering every contact a candidate for the kingdom" (Cress, 2008, p. 30). It is a wonderful thing to have lost people found, yet countless Christians have abdicated their role in that process. For many people, the longer they attend church the fewer evangelistic discussions they have and the fewer friends they have outside the faith (Hybels, 2006, p. 61). The importance of friendship in sharing the gospel cannot be overstated. Stebbins (1992, p. 218) notes that it has been suggested that before we can win people to Christ we must win them to ourselves. Our evangelistic endeavours need to "transform unbelievers into friends, friends into believers and believers into disciples" (Cress, 2007c, p. 30). Friendship involvement may become evangelism's most effect strategy and meaningful relationships are the fruit of a disciplined individual (Cress, 2007c).

While friendship is important in winning people to the Lord it is also essential in keeping new converts in the church. Cress (2007b) states that in spite of new members being theologically persuaded of doctrinal positions, without friendship they are unlikely to remain in fellowship. Friendship is more than just being friendly, it is friend-seeking. People want genuine friendship and we shouldn't be surprised if new members reject superficial courtesy that is offered instead of genuine friendship (Cress, 2007a). With well developed interpersonal skills, the initiating and developing of friendships is usually an easy and natural process.

Ragsdale (1994, p. 268) comments that, "one might logically expect a committed Christian to exhibit relational communication skill". Self disclosure is needed for fellowship, and to show concern for one's neighbour, empathy, interaction involvement and listening are expected. Relational communication skills focus on others and their rights, needs and desires. It is clear that interpersonal skills are important for the personal, spiritual and professional life of Christian accountants and the following section considers how a training approach may be effective for skill development.

APPROACHES TO DEVELOPING INTERPERSONAL SKILLS

The Rationale for Using a Training Approach for Interpersonal Skills Development
Discussion turns now to examining the most appropriate way to develop interpersonal skills and a training approach will be considered. Training is defined in the Macquarie Dictionary (1985) as the development of certain skills, habits and attitudes. Because the improvement in interpersonal skills rests on attitudes, values and beliefs more than abilities (Ragsdale, 2006), and as training focuses on attitudes as well as skills, it is the favoured approach for the development of interpersonal skills. Crosbie (2005) likens effective training in soft skills to

driving a car. Reading a book or hearing an inspiring lecture about driving does not make one a competent driver, it takes practice in the drivers seat to gain competence. She comments that research from the neuro and cognitive sciences has shown that meaningful training incorporates active involvement. Great training programs focus on learner involvement and this can include, moving physically, taking notes, working in groups or practicing skills. While knowledge is important, it does not compel people to act. How many people know smoking causes cancer, yet they continue to smoke? Knowledge needs to be followed by action.

Proponents of training differ in how they define or describe effective training. Furjanic & Trotman (2000) use the acronym LEARN for their list: listen and understand, evaluate and decide, attempt and build, return and apply and natural transition. Crosbie (2005) lists eight essential elements to ensure learning results in meaningful behaviour change and these are: expert facilitation, contextual awareness, formal support, informal support, opportunities to use the new skills, self-study and self-analysis, stress and celebration. She comments that most soft skills training programs fail to incorporate these elements and therefore they mostly fail. Tero International's Leadership development program (which utilizes the above principles) found participants averaged a 48 percent increase in communication skills and a 37 percent increase in personal effectiveness (Crosbie, 2005), when trained with these skills. In a later section, this paper will review Crosbie's list and use it to evaluate an approach to interpersonal skills development.

Jerrum (2007) describes that good training occurs when there are skilled instructors running workshops with groups of around 8-9 people and they engage thoroughly with all participants, as it is well documented that greater learning occurs when the learner is active in the process. A two-way interaction enables participants to see the topic from various perspectives and gain a richer understanding. Rounded insight can be achieved by using a variety of training methods, such as demonstrations, interactions, discussions and exercises.

"A one-time training event challenges people, but a training process changes people," says Waugh from the training group, The Rainmaker Academy (Stimpson, 2006, p. 24). Studies from the neurosciences have shown that the brain carries out four basic functions: obtaining information, deciphering information, creating new ideas and acting on those ideas (Zull, 2003). If students have to do these four things, then they are more likely to retain what they learn. To make learning intrinsically rewarding it must evoke emotion and naturally engage the learner. A training approach has been shown to be an effective methodology for skill enhancement. As Christian education of accountants is the focus of this paper, the next section considers the approach taken to interpersonal skills development by one Christian training organisation. Their approach will be examined to determine how well it addresses the interpersonal skills set.

Reviewing One Approach to Interpersonal Skills Development

Improving the interpersonal skills of accounting students will benefit them in their professional and personal life. When such skill development is undertaken within Christian education and extends into the area of faith sharing and ministry then it has the potential to impact faith. There are a number of Christian organisations in Australia that offer training

and three are mentioned here. Forge (2008) states their training is unique and "focuses on developing both the skills and knowledge of missionaries, church planters and evangelists for pioneering mission primarily within the Australian context". Character First (2008) offers seminars on topics that include renewing a vision to build lasting relationships. Caleb Leadership Ministries (Caleb) is an interdenominational Christian leadership training organisation who offer a three-week leadership course and several other short courses. Their course titled, *Relationship Matters* is described as one that, "will help you be a bridge builder as you learn and apply the skills of building effective relationships with others" (Caleb Leadership Ministries, 2008).

For the purpose of this paper the Caleb approach to interpersonal skills development will be considered. Caleb is a member of the International Training Alliance which is a world-wide group of a number of Christian training organisations who focus on delivering interactive courses where participants develop skills for leadership[4]. Caleb specifically offers a skill building approach and the expected outcomes of their *Relationship Matters* course appear to provide a good coverage of the interpersonal skills set, and this is shown in Table 1.

Table 1. Comparing the Expected Outcomes of the Caleb Relationship Matters Course with the Interpersonal Skills Set

Expected outcomes of the *Relationship Matters* course (Caleb Leadership Ministries, 2008)	Interpersonal Skills Set and Number
a. Skills that will help in forming better relationships with family, friends and workmates	The entire interpersonal skill set
b. How to initiate a new relationship at any time or place	1. Initiate conversation
c. Skill and confidence in the art of turning strangers into friends	5. Connecting
d. How to listen effectively and make conversation easy	2. Keep conversation going, 3. Listen well
e. To understand how to make your relationships more meaningful	5. Connecting
f. How to best encourage others	4. Empathy
g. How to pray with strangers you've just met	3. Listen well, 4. Empathy, 5. Connecting
h. Ways to create opportunities to minister to others	3. Listen well, 4. Empathy, 5. Connecting

Woodall (2003; 2004a; 2004b; 2005; 2006) has interviewed participants in the three week leadership course for several years and she highlights the effectiveness of Caleb's skill-building approach. A selection of the participants' comments are listed here.

"I don't know of anywhere else where you could pick up so much information and such a

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[4] The International Training Alliance consists of the following organisations: Caleb Leadership Ministries, Wycliffe Bible Translators, Operation Mobilisation, Tentmakers and Alliance World Fellowship Asia-Pacific Region. The web site: http://www.leadershipmatters.ws/schedule.htm shows the international flavour of the courses, and in 2008/09 they are planned for the following locations: Thailand, Costa Rica, PNG, South Africa, Philippines, Hungry, India, Cameroon, Nepal and Turkey.

range of skills in a short time. And they are useful for business and everyday life as well as ministry."(Woodall, 2004a)

"Caleb can give people confidence to exercise their skills."(Woodall, 2004b)

"The principles are transferable and are applicable to everyone."

"I am gaining confidence in this incredibly affirming environment, this course makes it easy to learn concepts." (Woodall, 2005)

"I have been blessed by the whole culture at Caleb which is one of affirming and encouraging and expressing appreciation of people". (Woodall, 2006)

It has been shown that the Caleb approach to interpersonal skills training addresses all the attributes of the skill set and goes beyond that to move into intentional ministry. The following segment reviews how this training approach addresses the elements of effective training.

The Caleb Training Approach and the Elements of Effective Training

Crosbie's (2005) eight elements of effective training promote meaningful lasting behaviour change. The Caleb approach will now be reviewed to assess the extent to which it addresses each element.

1. Expert facilitation

    Caleb trainers are required to complete the three-week leadership course before they can assist with training and undertake instructor development training. There is an expectation that instructors will apply "the training concepts and principles to their life outside the training environment" (Caleb Leadership Ministries, 2006b, p. 1). It has been said of the trainers that they "interact with each other and the course participants and move in and out so smoothly you don't even notice it is happening" (Woodall, 2004a, p. 12).

    Under expert facilitation, Crosbie (2005) includes the need for a safe learning environment where individuals can try, fail and try again without fear. Caleb promotes an affirming training environment. Participants comment on this environment and how they appreciate having permission to fail and learn from their mistakes (Woodall, 2005).

2. Contextual awareness

    Training needs to happen in a real world context. "It is a very practical course" says one participant (Woodall, 2005, p. 12) Group members participate in the discussion of real-life scenarios and not just lectures, they are also provided with opportunities to put the learning into practice (Win/Win with Caleb Leadership Ministries, 2007).

3. Formal support

    Crosbie (2005) states that mentors and action learning communities can provide formal support. In the three-week leadership course each participant is assigned a trainer as a mentor. Participants comment on their appreciation of the facilitators' encouragement and support (Woodall, 2005). At all training events participants sit at tables in small groups and each group is led by a Caleb trainer. One participant commented that "all the training is interactive constantly building the team and supporting each other" (Woodall, 2004a, p. 12).

4. Informal support

    Informal support includes peer support. A participant explains their experience of peer support as, "before long they are using participants in their area of strength and the team

building changes from just being the leaders to everyone working together"(Woodall, 2004a, p. 12). Another participant commented how he enjoyed the rich fellowship with others attending the course (Woodall, 2005).

5. Opportunities to use the new skills

    The interactive nature of the training provides many opportunities for participants to practise the skills they are learning. Chris Ngo, associate pastor, comments, "there are lots of opportunities to practice what we are being told in workshops and role plays" (Woodall, 2005, p. 7).

6. Self-study and self-analysis

    The format of the leadership course is that it is conducted over three non-consecutive weeks. This provides an opportunity, between each week, for participants to develop the skills they have learnt and to build on them throughout the course. Participants comment on the personal insights they have gained (Woodall, 2005).

7. Stress

    While participants admit the program is challenging they also acknowledge how they have grown. Graeme Semple, a senior pastor said, "The whole thing has been very challenging, but I have gained great insights into developing my own personal leadership skills". Janet Drougas, another participant reported "I was very scared when I came here but the process has been totally empowering" (Woodall, 2005, p. 7).

8. Celebration

    At the conclusion of the three-week leadership course there is a celebratory graduation ceremony and each participant briefly shares some highlight of the course. Trainers regularly informally celebrate with participants in their growth. Standards for training sessions include, "make a hero of class members, look for strengths in class members and tell them about them", as well as, "build people and make them successful" (Caleb Leadership Ministries, 2006a, p. 1).

It has been demonstrated that Caleb training meets all of Crosbie's (2005) eight elements of effective training. Because Christian education desires to go beyond the secular and promote faith development, the next section explores how the intentionality of such training can impact faith sharing. When such skills are used by accountants they will not only have increased effectiveness professionally but their spiritual lives and those they associate with, will also be enriched.

How Interpersonal Skills Training Based on Christian Principles May Impact Faith Sharing

Interpersonal skills training based on Christian principles goes beyond the skills set to assist in developing the ability to create opportunities to minister to others and pray with them. This is shown in points g) and h) of Table 1. It is only after you have developed empathy and have connected with someone that ministry appears to intentionally, yet naturally arise. This section considers how after such training, faith sharing may be impacted. Several first-hand comments by participants are reviewed to further understand the faith impact.

This type of training helps create a greater awareness in reaching out to others in a Spirit led manner. Rex Booth, CEO of Caleb New Zealand described a church that had run an Alpha

program (introduction to Christianity) and a small number of church members had brought people to the opening dinner. Later, after 37 church members had attended a Caleb Bridge Builders course, 33 of them brought a non-Christian to the next Alpha dinner (Allan, 2008).

Table 2 illustrates how interpersonal skills training based on Christian principles is perceived by participants to impact their faith sharing.

Table 2. How Interpersonal Skills Training May Impact Faith Sharing

Reference	Comments Before Training	Comments After Training
1		It also prompts you to improve your listening which helps you meet the needs of others more effectively.
1	Before Caleb I was happy to engage in conversations with people, but was not always able to move to ministry level.	Caleb makes it a natural thing to do, so .. prayers just become the norm.
1		[It] raises an awareness you may not have had. By gaining the skills you are more confident to minister to others.
2	Before Caleb, I found carrying on a conversation very challenging and avoided connecting with people because I didn't know what to say to them.	I am now able to talk to people I don't know. I now know the questions to ask to expand the conversation. [This] enables a better understanding of the person. When appropriate am able to move into the areas of ministry where I am able to support, affirm, give assistance and pray for the person.
3		I am better equipped to listen to other people's needs and to have really open and meaningful conversations.
3		I know God has enabled me to have an increased sensitivity to opportunities He places before me.
4	I have been a good listener for many years in my professional life.	What has changed has largely been due to the new skill of asking the right kind of questions. It has helped me to be more focussed and intentional in relation to ministry areas.
5		It brought to my attention that asking good and right kind of questions is critical in building relationships. It made me more aware of ministry and moving into it when time is right during any conversation.

Sources 1 - Participant 1 (2008), 2 - Participant 2 (2008), 3 - Schumann (2008),4 - Sharman (2008), 5 - Yong (2008).

A review of Table 2 shows that participants have not only increased their skills but that they are intentionally pursuing opportunities to connect with others. Those that describe themselves as all ready comfortable at conversing (Participant 1, 2008; Sharman, 2008) have moved to deeper conversations and the person that describes themselves as avoiding conversations (Participant 2, 2008) is also initiating more conversations, moving to a deeper level and praying with others more often.

Interestingly some of the same participants comment that not only has their faith sharing increased, but their faith has also grown. Participant 1 (2008) comments, "By gaining the skills you are more confident to minister to others, which in turn increases your faith as you see God orchestrate conversations and then as you have opportunity to pray, you then see the answers to prayer". Participant 2 (2008) states, "Caleb has taught me to see God in all aspects of my life and I have seen many prayers answered as I have relied on Him to help me through this course".

The participants' comments above show that by developing the interpersonal skills set and gaining confidence in their skills, they were more active in initiating conversations, found it easier to keep conversations going, listening skills improved and they were able to demonstrate empathy and connect with others. Beyond the interpersonal skills set they intentionally moved into ministry and prayed with others much more frequently than before they did the training. As their interpersonal skills increased they not only connected more often with others, but also there was an increase in the number of conversations that took on a spiritual dimension. This enabled faith sharing to occur more frequently. The next section explores how such skill development may be introduced into the Christian education of accounting students.

APPROACHES TO INTERPERSONAL SKILLS DEVELOPMENT FOR ACCOUNTING STUDENTS

There are various approaches to introducing interpersonal skills development, based on Christian principles, to accounting students. Nigel Mason, an accountant, mentions how the inclusion of such skill development is beneficial. He states, "This course fills the gap between academic study and its application to every-day life. It has helped me particularly to relate the Bible to business principles." (Win/Win with Caleb Leadership Ministries, 2007, p. 1).

There are three suggested approaches for introducing interpersonal skills into the curriculum:
1. Include a subject on communication (including interpersonal) in the subjects offered to business students.
    Some universities require their accounting students to take a subject in business communication. At Southern Cross University (2008) all students completing an accounting major are required to take the subject *Communication in Organisations*. The subject description states it includes an examination of the "dynamics of interpersonal, group, and organisational communication, as well as attitudinal and motivational factors affecting performance". The University of New South Wales has chosen to offer a communications elective in its Bachelor of Commerce (Nellen & Turner, 2006).
2. Include interpersonal skills development within an existing accounting subject.
    At the University of Tasmania (Smith, 2006) the Accounting Theory subject includes business communications and students were required to study the text *Communication Skills Handbook for Accounting* (Fleet, Summers, & Smith, 2006) alongside their accounting theory text.
3. Conduct interpersonal skill development using a training approach.
    This approach takes the time that may have been used at points one and two and moves beyond a lecture/tutorial format and embraces the eight elements of effective training.

This will provide an environment where there is adequate time and opportunity for students to practice skills and gain confidence. To improve communication skills, attitudes, beliefs and values need to change (Ragsdale, 2006) and this can be achieved successfully using a training approach.

Because both points one and two continue to employ the traditional classroom format they may not allow enough time for students to increase knowledge and develop their skills to a point that their attitude is influenced. Point three adopts a training methodology and appears to be the preferred approach. Soft skills are not learnt conveniently using a traditional classroom approach, they need practice, communities of learners and support (Crosbie, 2005). The next section returns to the eight elements of effective training and explains how they may be applied to Christian education focused on developing the interpersonal skills of accounting students.

Applying the Eight Elements of Effective Training to the Interpersonal Skills Development of Accounting Students

Utilizing the eight elements of effective training will help ensure that enhanced interpersonal skills become a way of life and not just a set of techniques that are learnt and forgotten. When Christian accountants possess such interpersonal skills they will have greater confidence and ease in their interactions with others both professionally and personally as well as when appropriate faith sharing opportunities arise. This section re-visits Crosbie's (2005) eight elements and considers their application to interpersonal skills development for accounting students within Christian education.

1. Expert facilitation
    It is important that the instructor exhibits well-developed interpersonal skills so that the students will have confidence in their ability to teach such skills. The learning environment needs to be safe so students will be comfortable to practice new skills and fail without fear and then practice them again. It is up to the instructor to create an encouraging, affirming environment by their example and to set the ground rules.
2. Contextual awareness
    Students need to be able to see how they can use the skills in everyday situations. It is important to use real-life scenarios to practice their application.
3. Formal support
    Enlisting the assistance of other staff members as mentors to support and coach the students in their learning will assist them in their skill development.
4. Informal support
    The more peer support that is available, the more likely it is that students will have success in implementing the new skills. Peer support can be encouraged by facilitating the students into pairs to practice their skills and support each other outside of the classroom.
5. Opportunities to use the new skills
    While opportunities to practice skills are created in the training environment, the instructor needs to encourage students to use the skills outside the classroom. Because interpersonal skills can be used in most settings, students can be encouraged to utilize their skills and report back.
6. Self-study and self-analysis

Students can be directed to additional materials for further self study. Use of journals and other evaluation tools can be used to reflect and assess progress.

7. Stress

Because growth occurs when we move out of our comfort zone it is important that there is some stress (but not too much). Students need to be made accountable for their own growth. Having students learn some knowledge, then apply it and gain skill and confidence before going to the next step helps keep stress at manageable levels.

8. Celebrate

The instructor should affirm students as they move out of their comfort zone and develop skills. Student growth should be celebrated in both formal and informal ways.

It has been shown that the eight elements of effective training can be applied to the interpersonal skills development of accounting students to enable them to become competent to the level that such skills become a way of life. Making a permanent difference in skills is the ultimate result of effective training (Furjanic & Trotman, 2000).

CONCLUSION

Accountants are often stereotyped as lacking interpersonal skills and perceptions of them are implicated in deterring students from studying accounting. Accounting bodies, employers and other stakeholders are all calling for accounting educators to ensure generic skills, which include interpersonal skills, are included in university education. Whilst calls are made for accountants to possess interpersonal skills, there is much discussion about the extent of the development of such skills.

Ideally Christian education should have a holistic approach. In addressing the whole person, there needs to be an integrated approach to education that incorporates the physical, mental, spiritual, social and vocational. The social part of education is often overlooked. The need for Christians to have interpersonal skills is supported by the Bible and by Christian writers. Such skill development fits well within Christian educational philosophy. Helping students develop and enhance their interpersonal skills will enrich their professional and personal lives.

A skill set of five interpersonal skills was defined and used as a reference point in selecting an appropriate approach to interpersonal skills training. The rationale for using a training approach was explained. One training approach based on Christian principles that addressed the five elements of the interpersonal skills set was reviewed. This training approach was compared against Crosbie's (2005) eight elements of effective training and found to address all eight factors. Specifically moving beyond interpersonal skills to developing skills in creating opportunities to minister to others was found to be effective in enhancing faith sharing. Consideration was then given to how the eight elements of effective training may be used to enhance the interpersonal skills development of accounting students.

Adopting a training approach to interpersonal skills development has the advantage of allowing enough time and practice so that skills improve and positive attitudes are developed. Along with improved skills, using an approach based on Christian principles, enables participants not only to connect more easily with others but to minister to them as well. It is

proposed that using the same approach with accounting students will give them greater confidence and skills that they can use in the workplace as well as in their personal lives. Intentionally addressing how interpersonal skills can be used to minister to others, develops skills so that a person is more likely to become active in seeking God-directed opportunities to appropriately share their faith. Faith sharing is fundamental for Christian growth. When education moves beyond the secular to enhance the faith of students, then it can truly be called Christian education.

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