


Listen up! Listening skills in accounting education: gaps and proposed new research and teaching agendas

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ABSTRACT

Utilising a systematic literature review, this paper synthesises alternative theoretical perspectives on listening and studies of accounting students' listening skills. It identifies gaps in the conceptualisation of listening within accounting education research. Research and teaching agendas are then developed which provide a framework for more effectively fostering the development of listening skills in accounting education. We identify the need for research and teaching around: why listening matters; the elements of effective listening; and developing listening skills. Greater focus on the interpersonal, social, and reflexive aspects of listening is needed, going beyond an existing focus on comprehension and information acquisition. There is also a need to explicitly address the role and benefits of listening in facilitating an ethical organisational culture, recognising the ethical dimensions of professional responsibility and active listening as part of empathetic leadership.

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Introduction

The main research question addressed in this paper is to ask how listening skills have been conceptualised and developed in accounting education in order to identify gaps and set out research and teaching agendas for accounting educators.

Listening has long been regarded as a key business skill (Flynn et al., 2008) but this topic is important for accounting educators specifically as listening is a skill that has been found to be necessary for accountants and for effective organisational culture, including where accountants have to deal with ethical dilemmas (Paisey, 2019). We show that, while coverage of listening-related topics has increased in recent years, this area still receives less priority than other communication skills.

In order to address our research question, we have conducted a systematic literature review (Tank & Farrell, 2022). This has identified gaps in coverage relating to the organisational benefits of listening, the elements of listening that have been discussed in accounting education literature and, to a lesser extent, gaps in how listening skills

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have been developed by accounting educators. We use these gaps to develop research and teaching agendas for accounting educators.

While listening has long been regarded as a key business skill vital for building and maintaining business relationships, trust and employee morale, and requiring sensitivity, tolerance, attention and empathy (Brunner, 2008; Flynn et al., 2008), a concern with extant literature is that it is mainly descriptive and prescriptive rather than supported by empirical data, leading Flynn et al. (2008, p. 148) to conclude that:

Little empirical research has been conducted into the mechanics of effective listening in the workplace or into the nature of listening as a factor contributing to the success of a business.

There is agreement, however, that listening is a skill that is vital in a range of business disciplines including accounting, entrepreneurship and management development (Parker, 1978; Hassall et al., 2005; Sims et al., 2009; Pallesen, 2018; Wilkin, 2022). Despite this, there is evidence that people have not always felt that they were listened to. Recent studies have shown this to be the case for trainee accountants (de Vries et al., 2022) and those who go on to become whistleblowers (Hald et al., 2021).

The identification of listening as an important skill in accounting education pronouncements is more variable. At the global level, International Education Standard 3 (IES 3), *Initial Professional Development – Professional Skills* includes the application of active listening and effective interviewing as one of the communication skills to be developed (International Accounting Education Standards Board, 2019). However, listening is a skill that is required throughout an accountant's career, not just at the earlier stages, yet no specific content is mandated at the continuing professional development stage. IES 7 *Continuing Professional Development* only states that professional accountants should undertake continuing professional development that develops and maintains professional competence necessary to perform their role as a professional accountant (International Accounting Education Standards Board, 2019). Thus, while an accountant could choose to undertake skills' development in listening, this is not an area highlighted in the standard.

In addition to global pronouncements, accounting bodies in individual countries may refer to listening. For example, at the accounting degree stage, listening was included among a range of communication skills identified as necessary for accounting graduates to possess in order to become successful accounting professionals by the US Accounting Education Change Commission's Objectives of Education for Accountants: Position Statement Number One (Accounting Education Change Commission, 1990). The UK's Benchmark Statement for Accounting takes a different approach. It only refers to 'communication, including presenting quantitative and qualitative information, together with analysis, argument and commentary, in a form appropriate to the intended audience, and oral as well as written presentation' (Quality Assurance Agency, 2019).

Given the importance of listening in the business field, paradoxically, listening has not received as much academic attention as other soft skills, resulting in it lacking legitimacy and credibility as a field of academic study (Brunner, 2008; Flynn et al., 2008). This is also true of accounting education research where few papers focus specifically on listening (see Butler, 2016; Stone & Lightbody, 2012; Stone et al., 2013 as notable exceptions) but, as is discussed later, a greater number focus on either communication skills or generic skills, one of which is listening.¹

There is also some evidence that students rate listening as being of less importance than other skills (Stone, 2018). When asked to rate a list of skills in order of extent of development during their university degree studies, listening skills were consistently ranked below skills such as the ability to extract and analyse information from a variety of sources, ability to interpret financial information, time management and ability to meet deadlines (Paisey & Paisey, 2010).

Recent research involving Scottish chartered accountants adds another dimension, finding that listening is not solely regarded as an important skill in working life, but also a vital element of organisational culture in order to prevent ethical breaches, or to deal with them at the earliest possible stage (Paisey, 2019; Paisey et al., 2019). It was found that accountants are very likely to encounter at least one serious ethical dilemma, and often more, throughout the course of their working lives, and that while they are encouraged to speak up and articulate their concerns, only around one-third work in organisations that have a specific policy relating to listening and only around four in ten have received training in listening (Paisey et al., 2019). When describing their ethical dilemmas, some accountants recounted positive listening experiences, but others were disillusioned, feeling that they had not been properly listened to. They considered that listening needs to be viewed as a dual-aspect process involving listening attentively and then acting on that listening; listening with apparent sympathy but then not being followed up by action was considered to undermine confidence in the value of speaking up (Paisey, 2019).

The SARS-CoV-2 pandemic that emerged in 2020 presents new challenges in a world where much of the work of higher education moved swiftly online, with indications being that some elements of blended learning are continuing to prevail, and that a complete return to the teaching methods of a pre-Covid world are unlikely (Sangster et al., 2020). In such a world, many of the personal interactions that students had previously experienced disappeared, with teaching being presented in a mix of synchronous and asynchronous activities that required a combination of reading, listening and, at times, personal interaction. During the pandemic, video calls and platforms such as Zoom and Microsoft Teams became more frequently used in university teaching, with students displaying different approaches. If they joined without video, for example, their experience was aural only, meaning that behaviours such as nodding and smiling would be unseen. For those using video, a broader concept of listening was possible but, even then, the experience of seeing someone on screen may still differ from the face-to-face experience. While the effects of such changes in teaching are not yet fully known, it is clear that it cannot be assumed that the skills required for success in a pre-Covid world will necessarily be the same as those required in future.

Given the widely accepted importance of listening in the accountancy profession but recognising the concern that insufficient academic attention has been paid to this skill, even with some recent upsurge in interest, the purpose of this paper is to reinforce the case for a greater focus on listening in accounting education. Employing a systematic literature review, the main contributions are to consider how listening is conceptualised and how it has been researched in the accounting education literature to date, in order to identify the gaps that remain, and to develop research and teaching agendas that draw on all of these aspects to provide a framework for future research in this area.

Contribution

This paper makes three main contributions. First, we show how the systematic literature review can be used effectively in accounting education research to provide rigour to literature-based research. Second, we use our analysis of coverage and gaps in the accounting education literature to develop a research agenda for future accounting educators. This especially shows that further research is required on listening as a part of organisational culture and as a key skill for addressing the ethical dimensions of professional responsibility, and for viewing listening as an element of empathetic leadership by accountants. Third, while recognising that some imaginative examples of teaching in relation to listening do exist, we also develop a teaching agenda by identifying further scope to incorporate listening into teaching to increase awareness of the importance of listening, and inviting students and educators to self-evaluate their listening skills.

The format of the paper is as follows. The next section reviews literature on listening and listening theory, discussing how listening can be conceptualised, and presents our research questions. The research methodology, adopting the 4-step systematic literature review method (Tank & Farrell, 2022), is then explained. The four steps are then considered in turn in order to identify, review and classify the accounting education literature, leading to the identification of gaps in extant areas. The paper concludes by setting out research and teaching agendas to more effectively foster the development of listening skills in accounting education.

Theoretical perspectives on listening literature to identify relevant themes

Why listening matters

Literature from the early twentieth century estimated that people spent 80% of their waking hours communicating, with almost half of this time (45%) being spent listening rather than writing (9%), reading (16%) or speaking (30%) (Janusik, 2002). At the start of the twenty-first century, Janusik (2002) argued that the average adult still spends more time listening than reading, writing or speaking. It is not clear whether this remains the case now that people spend considerable amounts of time working on computers or using hand-held devices, nor is it yet known how changes in study and work practices introduced during the SARS-Cov-2 pandemic have changed the emphasis on listening, but it is likely that listening still amounts for a significant portion of people's daily activities. Remote working and learning possess particular challenges for listening, however, as non-verbal cues are more difficult to pick up remotely (Neill & Bowen, 2021).

Listening theory can be dated to the publication of Nichols and Stevens (1957) book *Are You Listening?* in which the authors state that immediately after listening to something, a typical student recalled around half of what was heard. Two weeks later, this had dropped to around 25%. They argued that the first step to improving the ability to listen was to show why listening was important. Reasons could include, for example, listening to gather information, to avoid ambiguity, to ensure that all ideas are considered, or to challenge assumptions. This is not as easy as it sounds as listening can require courage in order to open minds to other ideas and to the possibility that we

may be wrong. Done well, however, effective listening can foster relationships, and enhance understanding and empathy, and hence is a social activity (Nichols & Stevens, 1957). Thus, whilst listening was then, and sometimes still is, misunderstood as simply hearing or paying attention, it was becoming established that listening is more than mere hearing; it involves the listener understanding the intent of the speaker and providing an appropriate cognitive or behavioural response (Bond, 2012).

In the business field, listening is regarded as an important leadership tool, with the first listening training appearing at the Xerox Corporation in the 1970s. Early work focused on the development of training tools and early research showed that workers who received training in listening were more productive than their counterparts who had not been trained (Janusik, 2002). There is conflicting evidence, however, on the prevalence of teaching of listening techniques. By the late 1990s, over half of US corporations provided employees with training in listening, according to Janusik (2002), yet Brunner (2008, p. 74) states that listening is rarely taught and is a 'forgotten communication skill'. If listening is done well, it is said to have positive effects by making people feel more respected and visible, and less anonymous (Alvesson & Sveningsson, 2003).

A more recent development has been the recognition that listening is an important part of organisational culture. Listening is regarded as a key behaviour that signals managerial openness (Ashford et al., 1998; Flynn et al., 2008) that should therefore be promoted as an attribute of a good manager (Kluger & Zaidel, 2013; Jonsdottir & Fridriksdottir, 2020). Some empirical studies exist. Lloyd et al. (2015) show that employee perceptions of supervisor listening are important for different important outcomes, both proximal (emotional exhaustion) and distal (organisational citizenship behaviour and turnover intention). Overall, they found that supervisors who actively engage in listening behaviours that demonstrate attention, interest, and care will be noticed by their employees, and that employees who believe they are listened to appear to be more motivated to support the organisation, less prone to leave, and experience less emotional exhaustion. They found that there was a high correlation between supervisors ranking that they were good at listening and employees ranking those supervisors as good at listening which would indicate that people are reasonably reliable when evaluating their own listening skills. Overall, Lloyd et al. (2015) conclude that listening is good for emotional health and well-being:

When it comes to listening, our results demonstrate that supervisor listening is important and it is the employees' perceptions of supervisory listening that matters. And it matters because of how employees feel emotionally about being listened to (or not being listened to). Creating the conditions that facilitate employees' recognition that the supervisor is listening can have major consequences for employees' well-being and the organization as a whole, including whether employees are proactive and whether they choose to stay (Lloyd et al., 2015, p. 520).

McCabe and Knights (2015) provide a teaching example to help students to understand the importance of listening. They showed students videos of two chief executives at a UK building society who displayed different approaches to speaking and listening, thus providing insights into different styles of leadership and the importance of listening. Brunner (2008) conducted a small-scale study with ten US public relations practitioner interviewees. She was interested in finding out how they described good and bad

business/organisational relationship, how a successful business/organisational relationship was built and how it was maintained. She found that interviewees could not describe either good or bad relationships without using the terms listening, trust and communication. Based on the results of the interviews she made suggestions for elements to include in a new listening/communication outcome factor, namely:

This organization listens to what I have to say;
 This organization interacts with me on a personal level;
 This organization is sensitive to my concerns;
 This organization responds to my requests;
 This organization is empathetic.
 (Brunner, 2008, p. 80)

The implication of these exploratory studies is that listening is an important element of organisational culture. Flynn et al. (2008) argue that for an effective listening culture to be created, top management must show commitment. They also view communication loops as essential to ensure that senior management and employees are aware of the importance of listening to the organisation. Thus, it is also important to create a culture and infrastructure that facilitates feedback.

Finally, with respect to organisational culture, listening is regarded as part of the ethics toolkit necessary to encourage people to speak up if they have ethical concerns. The UK government's whistleblowing guidance for employers, issued in 2015, recognises:

As an employer it is good practice to create an open, transparent and safe working environment where workers feel able to speak up. Although the law does not require employers to have a whistleblowing policy in place, the existence of a whistleblowing policy shows an employer's commitment to listen to the concerns of workers. (Department for Business Innovation and Skills, 2015, p. 3)

In an effort to encourage UK Civil Service employees to speak up, they were assured that if they spoke up then their line management 'should be ready to listen and engage' (Manzoni, 2016, p. 1). The importance of listening has also been recognised in the UK's National Health Service (NHS) where guidelines were first introduced in 2016 and updated in 2020 (NHS England, 2020, p. 6) which includes the following:

Speak up – we will listen
 Speaking up about any concern you have at work is really important. We hope that raising your concern with your employer will give you confidence that the matter will be, or has been, looked into properly. But we appreciate there may be times when you will want to raise a concern outside of your organisation. If you raise your concern with us, we will listen and use the information to inform our work.

Within the accountancy profession, too, following interviews with chartered accountants who were sometimes critical of the listening culture in their organisations, there has been a recent call for a greater focus on listening (Paisey, 2019, p. 13):

The importance of listening needs to be emphasised, as a complement to speaking up. One means of achieving this is to implement a specific Listen Up policy. Listening needs to be viewed as a dual-aspect process involving listening attentively and then acting on that listening. Listening with apparent sympathy but then not acting undermines confidence in the value of speaking up.

Having shown why listening matters, both in terms of social and organisational culture benefits, the elements of effective listening are now explored.

Elements of effective listening

Whilst there may be a general belief that listening is easy, listening is actually a very demanding process requiring considerable mental and physical effort (Helms & Haynes, 1992) but is a skill that can be learned and developed (Scarnati, 1998). Barbara (1958/2010, p. 1) describes listening as an art since it is an ‘alive process requiring alert and active participation’ that requires knowledge and effort, training and practice. Barbara states that prerequisites for good listening are discipline, that is, being in the correct frame of mind to listen deeply rather than superficially; concentration, which requires patience and an open mind; comprehension, which requires that both parties have the same meaning and understanding and is defined as the ability to recall immediately or at a later date a sampling of what has been heard; objectivity, so that we do not hear only what we want to hear, screening out prejudices and preconceptions; and curiosity, that is, wanting to know more.

In contrast, ineffective listening occurs when listeners fake attention, only want to get the facts as quickly as possible, avoid difficult listening, prematurely dismiss a subject as uninteresting, criticise delivery and physical appearance rather than listening to the substance, and yield easily to distractions (Nichols & Stevens, 1957).

Specific elements of effective listening that have been discussed in the literature include the concept of active listening, silence as an element of listening and authentic listening. Attention has also recently turned to consider the role of unconscious bias in listening. These elements are now considered in turn.

Active listening is a concept found in business literature (Mineyama et al., 2007), a skill that requires training for maximum efficiency (McNaughton et al., 2008). Rutter (2003) views active listening as involving four aspects, namely observing and reading the client’s non-verbal messages; listening to and understanding the client’s verbal messages; listening to the whole person in the context of the social and work settings; and listening for gaps, distortions and dissonance.

One specific element of active listening is attentive listening. If people listen attentively, this fosters a positive atmosphere in which people feel able to speak safely (Beukeboom, 2009), creating a sense of trust (Collins & Miller, 1994) and respect (Bass & Riggio, 2006), with respect being reinforced when people listen without interrupting (Kline, 1999; 2020). Listening thus motivates employees to speak up (Milliken et al., 2003) by creating a supportive interpersonal environment (Flynn et al., 2008). The literature shows that two-way communication is crucial (Bass & Riggio, 2006; Dutton et al., 1997), hence it is not speaking or listening per se that creates a conducive climate but rather it is the combination of the two that is important, with empathy being crucial (Flynn et al., 2008; Brunner, 2008). Thus, listening can be more effectively realised as an ethical practice when individuals recognise listening as relational, as part of a holistic communication process which is based on empathy, connectedness, and interpersonal relationships (Beard, 2009; Bourgault du Coudray, 2022). This contrasts with a socio-cognitive approach to listening which focuses more narrowly on listening as involving the rational interpretation of messages and extraction of information (Beard, 2009; Bourgault du Coudray, 2022).

Active listening is not an easy process. Daimler (2016), a learning development professional, argues that listening can be a challenging skill to master but that it can be helpful to consider three levels of listening so that people can reflect on how they listen and attain the next level. The basic level involves internal listening, often typified by pretending to listen to someone whilst doing something else (for example someone answering the phone while also working at their computer). The next level is focused listening where the listener focuses on another person although there will still not be a full connection between the two. The ultimate is 360 listening where a person listens not just to the words that are being spoken but also considers how the words are being said and also what is not being said. In this way, a fuller understanding can be gained. What is striking is that, while the terminology is sometimes different in the business world, the attributes of good listening articulated by Nichols and Stevens (1957) and Barbara (1958/2010) continue to be recognised.

Listening is also concerned with silence as well as with sound. An interesting paper by Kacperck (1997), a nurse who had lost her voice, shows that being unable to speak appeared to improve her relationship with her patients as they appreciated her quiet approach and silent communication which was based on her ability to listen rather than an ability to speak. This is informative as accounting and management literature has focused on the importance of oral and written communication but not silence.

A more recent concept in the literature is the idea of authentic listening. In western education, it has been argued that writing and speech have been privileged over deep listening (de Sousa Santos, 2018). In other words, 'schools teach how to speak but not how to listen' (de Sousa Santos, 2018, p. 176). To listen authentically extends beyond the act of hearing. Cook-Sather (2006) views authentic listening as, fundamentally, a shift from the perspective of what 'I' want/do not want to hear to a welcoming of 'other's voices' into the dialogue to shape who 'we' are (Cook-Sather, 2006). In such a shift, listening implies an effort to make sense of the voices of others on their terms rather than on the listener's terms, so that the listener does not reshape the language of others with their prior unconscious concept framework, paradigm, or vocabulary (Shotter, 1993). Hanold (2017), in a discussion of deep listening, argues that there is true and authentic curiosity in listeners to be a real 'presence' through an acceptance of letting others enter the dialogue to teach us how to relate to others and to make us other than what we already are (Hanold, 2017, p. 457). It also involves listeners' affirmations of what has been heard through interpreting what it was intended to be received, not merely 'who says what' but also having regard to language and style, as well as encompassing listening to words that are whispered, enacted in gesture or those left unsaid (de Sousa Santos, 2018, p. 177).

Shotter (2006) refers to this process of deep listening as 'witness' thinking. He contrasts this with the more widely understood form of thinking that focuses on hearing thoughts more effectively, a process that he calls 'aboutness' thinking. For Shotter (2006), witness thinking moves beyond the external focus inherent in aboutness thinking to focus on thoughts from within that can help listeners to anticipate what comes next by offering a more intuitive understanding to enlighten the situation. Shotter (2006) reminds us that such understandings take place at those moments when we feel moved and struck by something someone says, so that the thoughts are integrated into our thinking and may change our way of thinking. He also suggests that paying attention to feelings of discomfort, or 'disquietudes', can challenge our inner thoughts.

He sees these moments of disquietude as being indicators of possibilities of relating in new ways rather than threats to our original thoughts (Hanold, 2017, p. 458).

Authentic listening also involves a consistent and reflective authentic response to what has been listened to. Otherwise, listening could be perceived as being tokenistic rather than being truly authentic (Flynn, 2013). It is through such a deep listening that one connects to the other with an embrace of the 'in-between' space in the dialogue, so that both experience a sense of trust and transformation, from which they may effect changes in the environment and how they respond to those changes. Authentic listening is an interesting extension of the previously discussed elements of listening, but one which has not, as yet, been discussed within the accounting domain.

Authentic listening requires the listener to be aware of potential unconscious (or implicit) bias. From a psychological perspective, unconscious bias is understood as a hidden bias that exists in all human beings that certain attitudes or stereotypes can affect our understanding, actions, and decisions in an unintentional way (Motzkus et al., 2019). Unconscious bias may have profound impacts and implications for both accountancy profession development and accounting education. For instance, the existence of a self-serving bias may lead to the unintended misinterpretations of information and numbers in audit practices (Bazerman et al., 2002). It may also affect and relate to the recruitment, selection, promotion, and development of accountants in everyday workplaces (Edgley et al., 2017). This makes it crucial to cultivate an open ear and to be self-aware of the effects of unconscious bias in order to mitigate certain negative influences. Accountancy firms have incorporated various strategies to counter unconscious bias, such as commitments for the firm to embrace a more equal, diverse, and inclusive working culture, initiatives on leadership and mentorship schemes, and the provision of trainings to cultivate self-questioning and reflections of cultural stereotypes. Accounting instructors and researchers have made an effort to incorporate the call for equality, diversity and inclusion in the accountancy profession into educational curricula to enhance accounting students' awareness of the unconscious bias within that context. However, the elements and significance of listening do not yet appear to have been highlighted in these initiatives and programmes. It is of note that, in the study conducted by Cunningham et al. (2023), when students were provided with five activities to understand, recognise and mitigate unconscious bias, the podcast activity that focused solely on the act of listening was rated with a weaker score than the four other activities (playlist, video, quiz, and lecture) that included a broader set of skills.

This review shows that listening is regarded as being a set of activities rather than one, involving receiving messages (hearing), constructing meaning from them (interpreting) and responding (Janusik, 2002; Brunner, 2008). Flynn et al. (2008) further break this down into hearing, perceiving, interpreting, understanding, assigning meaning, reacting, remembering and analysing what has been heard. Thompson et al. (2004) similarly suggest that listening involves receiving, comprehending, interpreting, evaluating, responding, and assessing one's listening effectiveness. Overall, this suggests that listening is more complex than people often imagine, having both cognitive and behavioural aspects and also being influenced by the context within which it takes place. Research has focused on active listening, but more recent discussions of silence and authentic listening add to this complexity, while the benefits of focusing on unconscious bias in listening remain largely neglected. Given the assumed benefits of listening but the feeling that

people do not always listen effectively, Janusik (2002) argues that listening should be taught in its own right. Elements of teaching could include how to listen actively, how to give full attention, how to keep an open mind and how to ask for clarification (Brunner, 2008).

Research questions

The following research questions were formulated in the light of the initial literature review:

1. How has listening been researched in a selected range of literature in accounting education, including why it matters in accounting education with specific reference to social and organisational benefits?
2. What elements of effective listening have been included in the accounting education literature?
3. How have listening skills been developed in accounting education?
4. What gaps remain?
5. From the above, what topics could be included in a research and teaching agenda for accounting educators?

The research methodology adopted in this paper in order to address these research questions is now explained.

Research methodology

The research method employed in this paper is a systematic literature review which Tsiligiris and Bowyer (2021, p. 628) define as ‘the systematic selection, examination and interpretation of research’. The systematic literature review has for a long time been recognised as a valid research method within the medical sciences to synthesise research findings in a structured, organised, transparent, and reproducible way (Snyder, 2019) but is now becoming more widely used in accounting education research (see, for example, Blount et al., 2016; de Bruyn, 2023; Tsiligiris & Bowyer, 2021).

Systematic literature reviews have benefits in terms of trying to be as comprehensive as possible within the boundaries set for the literature search, and especially for evaluating the state of knowledge on a particular topic, for identifying gaps in extant research, and for the creation of research agendas (Snyder, 2019). However, in order to be regarded as valid and reliable, it is necessary to utilise a systematic process (Kitchenham, 2004; Snyder, 2019). While details vary, it is generally considered helpful to break the literature review down into a series of distinct stages. Kitchenham (2004) suggests three phases: planning, conducting the review and reporting, while Snyder (2019) inserts an additional element, setting out four phases: designing the review, conducting the review, analysis and writing up. For this paper, the four-step process utilised by Tank and Farrell (2022) is used. Their method comprises:

Step 1 – Identifying relevant literature using standards designed to reduce bias in literature selection and interpretation

Step 2 – Conducting a descriptive analysis of the literature, categorising it into clusters

Step 3 – Classifying literature into topic areas

Step 4 – Mapping relationships and offering suggestions for future research

The process adopted for this paper is now explained. First, a review of literature relating to the importance of listening, including social and organisational benefits, and the elements of effective listening was conducted, as reported in the previous section. This was done in order to provide a theoretical and conceptual basis for the identification of broad themes.

The four steps as used by Tank and Farrell (2022) were then undertaken. The papers were analysed by theme. Braun and Clarke (2006) regard thematic analysis to be a flexible method for identifying, analysing and reporting patterns and themes within data. Clarke and Braun (2013) define a theme as a coherent and meaningful pattern in the data relevant to the research question, with the appropriateness of a theme lying in its ability to capture some level of patterned response or meaning within the data in relation to a specific research question. Drawing on the prior literature review and the research questions, the following themes were identified: theoretical conceptions of listening evident in papers; comments on why listening matters, especially in relation to societal and organisational benefits; the elements of effective listening; and the development of listening skills. The findings were written up using these themes in order to provide a structured and coherent review.

Despite their advantages, limitations of the systematic literature review method must also be acknowledged. It is possible that the search strategy followed may have excluded sources which could have influenced the findings of the current study (Bowen, 2009; Pickering & Byrne, 2014) and, even though the researchers tried to remain objective, it is inevitable that researcher bias will affect the items selected for inclusion (Bowen, 2009; Pickering & Byrne, 2014), especially when excluding papers that mention listening only in passing and peripherally. Nonetheless, it became clear to the author team that, while listening is widely acknowledged to be an essential skill in the workplace and within education, it was a seriously under-researched area within the accounting field, hence worthy of further investigation.

Step 1 – Identification of relevant literature

Three accounting education journals were selected for review – *Accounting Education*, *Issues in Accounting Education* and *Journal of Accounting Education*. These were chosen as they are represented on both the Chartered Association of Business Schools Academic Journal Guide² and the Australian Business Deans Council³ lists. As recognised journals in the sub-field of accounting education, it was felt that a review of these three journals would give good coverage of the field, including from widespread geographical areas. They are also respected journals, being listed as 2-star in the Chartered Association of Business Schools Academic Journal Guide, and A, A and B respectively in the Australian Business Deans Council list.

The research team felt that the above three journals would give a good sense of coverage of listening in the accounting education literature but would, in themselves, be insufficient to identify gaps fully as they would show what was included rather than what had not been considered. In order to be able to identify gaps in Step 4 of the project, it was felt that including a review of a wider range of journals spanning accounting (non-education

areas), business, ethics and listening journals would give a sense of the wider field, enabling comparisons to be drawn between the accounting education and other areas. This wider coverage also reflects the fact that listening was shown earlier to be deemed an important skill in business, a component of a healthy ethical environment, and part of organisational culture, hence the inclusion of journals focusing on these areas.

A recent monograph on ethical dilemmas of Scottish chartered accountants had identified a lack of focus on listening (Paisey et al., 2019). It had utilised the literature review method, including 22 journals. These were reviewed using the keywords ‘listen’, ‘listening’ and ‘listen up’, which led to ten journals being removed as no papers were found in those that met our criteria of having a primary focus on listening or for including listening among other areas for research. We added the *International Journal of Listening* as we considered this relevant to our topic area and we also added the three accounting education journals that had not been reviewed by Paisey et al. (2019). Two authors were involved in the identification of the journals and papers which helps to address criticisms of bias in systematic literature reviews (Bowen, 2009; Pickering & Byrne, 2014). This process resulted in a total of 16 journals for review. These journals were reviewed in their entirety up until the end of 2022.

- Accounting (excluding accounting education) – Accounting and Business Research; Accounting, Auditing and Accountability Journal; Accounting Forum; British Accounting Review; Critical Perspectives on Accounting.
- Accounting Education – Accounting Education; Issues in Accounting Education; Journal of Accounting Education.
- Business ethics – Business Ethics Quarterly; Business Ethics, the Environment and Responsibility (formerly Business Ethics: A European Review); Journal of Business Ethics.
- Management – Academy of Management Review; British Journal of Management; Organization Studies.
- The International Journal of Listening was also reviewed for teaching-focused papers.

Step 2 – Descriptive analysis of the accounting education literature, classifying into clusters

The selected journals were searched using the keywords ‘listen’, ‘listening’ and ‘listen up’ in order to identify papers that focused primarily on listening or where the paper included coverage of listening but where that was not the main focus of the paper, for example by being included in a list of communication or wider skills. The keyword searches generated a list of 197 papers in *Accounting Education*, 99 in *Journal of Accounting Education* and 104 in *Issues in Accounting Education*.⁴ However, on review, many papers only contained incidental use of the keyword(s) where the paper was not actually one devoted wholly or substantially to the topic of listening, reflecting the fact that words such as ‘listen’ and ‘listening’ are commonly used. For example, two interviewee quotes in Shuttleworth and Williamson (2022) used the word ‘listen’, but this was not a paper about the topic of listening. Such papers were excluded from the review. This process produced a list of 36 papers that were used in Steps 2 and 3.

Four papers included the word ‘listening’ in their title. Three of these papers focused primarily on listening, and the fourth referred to listening to student views. These papers are listed in Table 1. The remaining 32 papers referred to listening but within wider studies, such that listening was an element included in the papers but was not their sole focus. These papers were reviewed and thematic clusters were identified, as shown in Table 2.

Twenty four papers were published in *Accounting Education*, three in *Issues in Accounting Education* and nine in *Journal of Accounting Education*. The four papers with a primary focus on listening were published in *Accounting Education*. It is clear, therefore, that the topic of listening has been relatively neglected in the other two journals.

There is some evidence of increasing interest in the topic of listening in more recent periods, with only three papers being published before 2000, nine published between 2000 and 2009, nineteen between 2010 and 2019, and five so far in the period from 2020 onwards. It is plausible that the Stone and Lightbody (2012) and Stone et al. (2013) papers have acted as a catalyst for further research in the area.

When classified by theme, 14 papers discussed aspects of why listening matters, including social and organisational benefits, 9 papers focused on elements of effective listening, and 25 papers focused on the development of listening skills. The total here exceeds 36 because some papers focused on more than one of these themes. The main focus has therefore been on the development of listening skills, with the elements of effective listening being relatively neglected.

A range of research methods were employed in the papers. We began by classifying the methods used according to the categories adopted by Tank and Farrell (2022), with some wording adapted very slightly to better reflect the accounting education domain. Some

Table 1. Accounting education papers with a primary focus on listening.

Author (Year)	Title	Journal		Method
		AE: <i>Accounting Education</i>	IAE: <i>Issues in Accounting Education</i>	
		Theme		
		1: <i>Why listening matters</i>		
		2: <i>Elements of effective listening</i>		
		3: <i>Development of listening skills</i>		
		JAE: <i>Journal of Accounting Education</i>		
Papers with listening skills as main focus				
Butler (2016)	The probability evaluation game: an instrument to highlight the skill of reflexive listening	AE	1 3	Case study
Stone and Lightbody (2012)	The Nature and Significance of Listening Skills in Accounting Practice	AE	1 2 3	Interview – Professional Accountants
Stone et al. (2013)	Developing Accounting Students’ Listening Skills: Barriers, Opportunities and an Integrated Stakeholder Approach	AE	3	Conceptual/theoretical framework
Paper with listening to student views as main focus				
Anderson and Novakovic (2017)	Listening to student views on the transition from work placement to the final year	AE	3	Group discussion – students

Table 2. Accounting education papers including coverage of listening but where that was not the main focus.

Author (Year)	Title	Journal	Theme	Method
		<i>AE: Accounting Education</i> <i>IAE: Issues in Accounting Education</i> <i>JAE: Journal of Accounting Education</i>	<i>1: Why listening matters</i> <i>2: Elements of effective listening</i> <i>3: Development of listening skills</i>	
Ainsworth (2021)	Team-Based Learning in professional writing courses for accounting graduates: positive impacts on student engagement, accountability and satisfaction	AE	3	Experiment – students (qual and quant)
Bandura and Lyons (2012)	Instructor Care and Consideration toward Students – What Accounting Students Report: A Research Note	AE	3	Survey – students (qual)
Bay and Pacharn (2017)	Impact of group exams in a graduate intermediate accounting class	AE	3	Experiment – students (quant)
Brown (2003)	A comparison of the dominant meta programme patterns in accounting undergraduate students and accounting lecturers at a UK business school	AE	3	Survey – students and lecturers (quant)
Douglass et al. (2022)	Bringing COSO to life: Engaging students with real world examples of internal controls using digital storytelling	JAE	3	Case study Survey – students (quant)
Grace and Gilsdorf (2004)	Classroom strategies for improving students' oral communication skills	JAE	1	Teaching note
Gray and Murray (2011)	'A distinguishing factor': Oral Communication Skills in New Accountancy Graduates	AE	1 2 3	Survey – accountancy firms (predominantly quant) Interviews – accountancy firms (qual)
Holcomb and Michaelsen (1996)	A strategic plan for educational technology in accounting	JAE	2	Discussion
Huber et al. (2020)	Improving accounting student writing skills using writing circles	JAE	3	Teaching note Survey – students (quant) Grades comparison made (quant)
Jackling and De Lange (2009)	Do Accounting Graduates' Skills Meet The Expectations of Employers? A Matter of Convergence or Divergence	AE	1	Survey – graduates (quant) Interview – employers (qual)
Jackling and McDowall (2008)	Peer Mentoring in an Accounting Setting: A Case Study of Mentor Skill Development	AE	3	Case study
Killian et al. (2022)	The Ethics Interview: Can a Single Interview Exercise Help Students Experience the Benefits of Professional Engagement?	IAE	2 3	Case study and survey – students (quant)
Levant et al. (2016)	Business simulation as an active learning activity for developing soft skills	AE	3	Case study and survey – students (quant)

(Continued)

Table 2. Continued.

Author (Year)	Title	Journal <i>AE: Accounting Education</i> <i>IAE: Issues in Accounting Education</i> <i>JAE: Journal of Accounting Education</i>	Theme 1: <i>Why listening matters</i> 2: <i>Elements of effective listening</i> 3: <i>Development of listening skills</i>	Method
Marriott and Teoh (2012)	Using Screencasts to Enhance Assessment Feedback: Students' Perceptions and Preferences	AE	3	Survey – students (quant) Focus groups – students (qual)
McCarthy et al. (2019)	Intermediate accounting and auditing: Does course delivery mode impact student performance?	JAE	3	Experiment – students (quant)
Montano et al. (2001)	Vocational skills in the accounting professional profile: the Chartered Institute of Management Accountants (CIMA) employers' opinion	AE	1 2	Survey – CIMA employers (quant)
Morgan (1997)	Communication skills required by accounting graduates: practitioner and academic perceptions	AE	1 2 3	Survey – employers and lecturers (quant)
Opdecam and Everaert (2019)	Choice-based learning: lecture-based or team learning?	AE	3	Experiment – students and tutors (quant and qual)
Powell et al. (2020)	Fostering creativity in audit through co-created role-play	AE	3	Case study and Survey – students (quant and qual)
Siriwardane and Durden (2014)	The Communication Skills of Accountants: What we Know and the Gaps in our Knowledge	AE	1	Archival
Siriwardane et al. (2015)	Making entry-level accountants better communicators: A Singapore-based study of communication tasks, skills, and attributes	JAE	2	Survey – practitioners and CIMA members (quant)
Smythe and Nikolai (2002)	A thematic analysis of oral communication concerns with implications for curriculum design	JAE	1	Survey – students and professional accountants (qual)
Stone (2018)	Learning from Expected and Unexpected Sources	IAE	1	Experience sharing
Stout and Wygal (2010)	Negative behaviors that impede learning: Survey findings from award-winning accounting educators	JAE	3	Survey – accounting educators (qual)
Suwardy et al. (2013)	Using Digital Storytelling to Engage Student Learning	AE	3	Case study and Survey – students (quant and qual)
Tan et al. (2004)	Management accounting curricula: striking a balance between the views of educators and practitioners	AE	1	Survey – educators and practitioners (quant)
Tan et al. (2013)	A Real-World Business Approach to Teaching M.B.A. Managerial Accounting: Motivation, Design, and Implementation	IAE	3	Teaching note (limited comparison of student grades to justify the approach)

(Continued)

Table 2. Continued.

Author (Year)	Title	Journal <i>AE: Accounting Education</i> <i>IAE: Issues in Accounting Education</i> <i>JAE: Journal of Accounting Education</i>	Theme <i>1: Why listening matters</i> <i>2: Elements of effective listening</i> <i>3: Development of listening skills</i>	Method
Taplin et al. (2018)	The use of short role-plays for an ethics intervention in university auditing courses	AE	3	Survey – students (quant) Focus groups – students (qual)
Weil et al. (2004)	The usefulness of case studies in developing core competencies in a professional accounting programme: a New Zealand study	AE	1 3	Survey – professional body students (quant)
Wells et al. (2009)	Professional Skills and Capabilities of Accounting Graduates: The New Zealand Expectation Gap?	AE	1 2	Survey – graduates (quant predominantly)
Wilkin (2014)	Enhancing the AIS curriculum: Integration of a research-led, problem-based learning task	JAE	2	Case study and survey – students (quant)
Zaid et al. (1994)	Communication skills in accounting education: Perceptions of academics, employers and graduate accountants	AE	1	Survey – graduates, employers, academics (quant)

papers did not fall into these categories as they had not been used in an accounting education context. Therefore, we added additional categories as appropriate. Full details are found in the Appendix. The predominant method was a survey, with 21 of the papers including this type of analysis (and 17 of these being purely quantitative in nature). While a range of different groups were surveyed, including practitioners, employers and academics, the main group surveyed was students. Other popular methods included case studies (8 papers) and teaching notes (5 papers), sometimes these were followed up with a survey to support the efficacy of the intervention discussed. There is no obvious pattern of journals focusing on one particular method. Interestingly the papers focusing on listening skills (as shown in Table 1) use a range of different methods, which are more qualitative in nature.

Step 3 – Thematic review of listening in the accounting education literature

This section now thematically reviews the 36 papers that were identified in Step 2.

Why listening matters – social and organisational benefits

Within accounting education journals, researchers have long discussed the importance of communication skills in accounting graduates, but many papers tend to focus on oral communication and presentation skills broadly, or on a wide range of generic skills which may include listening but not make it a major focus. Therefore, many papers do not mention

listening, hence are not included here, or mention listening only very briefly (see for example Zaid et al., 1994; Grace & Gilsdorf, 2004; Jackling & De Lange, 2009).

Despite a lack of specific focus on listening, a common finding across many studies is that practitioners regard listening skills as being very important in the workplace, hence listening is a highly desired graduate attribute (Zaid et al., 1994; Morgan, 1997; Montano et al., 2001; Smythe & Nikolai, 2002; Grace & Gilsdorf, 2004; Tan et al., 2004; Jackling & De Lange, 2009; Wells et al., 2009; Gray & Murray, 2011; Stone & Lightbody, 2012). In a review of research published on communication skills in accounting education between 1972 and 2012, Siriwardane and Durden (2014) found that professional accountants typically rated listening skills as the most important of a range of communication skills, yet they expressed disappointment that academic studies in the later period of their study focussed less on listening skills than those in the earlier period. Likewise, in a survey of chartered accountancy firms in New Zealand, employers ranked two listening skills, listening attentiveness and listening responsiveness, as the most important communication skills for new accountancy graduates to possess but felt that accounting degrees did not foster these to the extent desired (Gray & Murray, 2011). Stone (2018) also expressed regret that, in many years of asking accounting students about which skills they regard as being the most important for them to possess, none has ever referred to listening.

Stone and Lightbody (2012) refer to listening having the capacity to create trust, to develop relationships and to be able to adjust to the client, which would require empathy. Such skills would be required in an auditing environment, for example. Empathy and reflexivity are discussed by Butler (2016) who refers to reflexive listening whereby listeners pause while listening and think without judgment, and by Weil et al. (2004) who refer to active listening and empathy, in which listeners put themselves in another's shoes. Implicit in these conceptions of listening is the social value of listening, yet this does not feature extensively in extant accounting studies, representing a literature gap that should be addressed. None of the papers discussed organisational benefits. This is therefore a significant gap.

The elements of effective listening

Stone and Lightbody (2012) conceptualised listening as having three aspects: attentiveness, comprising aural (hearing) aspects and non-verbal expressions and gestures; responsiveness, comprising interpretation, the creation of trust and the development of relationships; and reflection, being the ability to adjust to the client and to check that they have understood. This matches closely the conception articulated by Morgan (1997) that listening covers both the ability to interpret correctly verbal and non-verbal information from another individual, and the ability to check that the correct interpretation is being made by summarising what has been said and obtaining feedback. Gray and Murray (2011) and Siriwardane et al. (2015) also included listening attentiveness and listening responsiveness, but did not include reflection. Reflection is implied by Wilkin's (2014) use of the term critical listening. This is not defined but Wilkin refers to asking students to critically listen to, and reflect upon, other students' presentations.

Others offer more focused definitions that refer to sensitivity to take into account the views of others. For example, Montano et al. (2001) referred to listening effectively to gain information and to understand opposing points of view while Wells et al. (2009)

refers to being willing to learn from errors and listen openly to feedback, and being willing to listen to different points of view before coming to a decision (Wells et al., 2009).

Behind most conceptions is the sense that listening is an active rather than passive process. Holcomb and Michaelsen (1996) distinguished between learning to listen (psychological) and simple hearing (physiological). Killian et al. (2022) ask students to reflect on, and engage in, active listening as part of an interview activity aimed at developing professional judgement.

The above section shows that the elements of listening have been considered in a small number of accounting education papers, with the main focus being on the prerequisites for effective listening and the nature of active listening. Whilst there is passing reference to silence and to non-verbal cues, these aspects remain underexplored.

Development of listening skills

A variety of teaching strategies have been proposed in order to develop listening skills. These include the use of specific modules in communication skills, which would include listening (Gray & Murray, 2011); role plays or interviews requiring students to listen and ask questions (Taplin et al., 2018; Powell et al., 2020; Killian et al., 2022); a listening game (Butler, 2016); business simulations (Levant et al., 2016); listening tasks incorporated into case studies (Douglass et al., 2022); and team-based learning (Tan et al., 2013; Ainsworth, 2021). While these were said to have been viewed positively by students, in contrast, case studies were found not to be an effective means of developing listening skills (Weil et al., 2004). In a peer mentoring scheme, listening was the skill students considered to have been the most developed and the most effective (Jackling & McDowall, 2008). Students also preferred to listen to lecturers rather than to read for themselves (Brown, 2003). Digital storytelling, where students watched and listened to a business start-up digital story over twelve episodes, was found to be an effective teaching pedagogy for better engagement in learning in that it could engage students' visual and auditory senses in a way that the written word alone could not (Suwardy et al., 2013). Most of the above studies report on teaching that was designed to develop a variety of skills rather than focusing solely on listening, showing that a focus on listening can be incorporated alongside other objectives. This would also represent a less time-consuming approach than using completely separate listening activities.

Recognising that listening skills can be developed in multiple locations, Stone and Lightbody (2012) advocated a multi-stakeholder approach to listening skills' development. This involved educators, students and accounting professionals, with the greatest focus being on educators but with professionals participating in activities such as role plays and offering work experience in order to bring a greater degree of realism to the classroom (Stone et al., 2013).

Listening skills can be developed via assessment and feedback too. Getting students to peer-review each other's essays and to listen to feedback from their peers was found to enhance both listening and writing skills (Huber et al., 2020). Group-based exams were found to foster teamwork and communication skills, including listening to other viewpoints (Bay & Pacharn, 2017). Students also liked listening to feedback on assessments via audio and visual methods where feedback was recorded into a digital video,

together with audio narration, in order to provide students with personalised comments in an easy-to-follow and comprehensible way (Marriott & Teoh, 2012). However, there are challenges, for example, listening is often neglected because it can be difficult to assess within accounting courses where traditional assessment methods such as written coursework and examinations are used (Morgan, 1997; Stone et al., 2013). Barriers to the inclusion of listening activities include large class sizes and limited opportunities for student-educator interactions, an already crowded curriculum, increasing teacher workloads and student scepticism about the importance of communication, as opposed to technical, skills (Stone et al., 2013). Another barrier may simply be that when educators think of communication skills, they first think of presenting orally or writing, thus representing an unconscious barrier towards the inclusion of listening.

There is as yet no study of the development of listening skills in a Covid teaching environment but some insights may be gained from McCarthy et al.'s (2019) study. The instructors attempted to provide the same curriculum material for an intermediate accounting and auditing module in three different course-delivery modes, all face-to-face, all online and in a hybrid mode. They found that high-achieving students were largely unaffected by course-delivery mode, but low-achieving students performed significantly better in an online-delivery mode in which students watched and listened to material presented in a variety of online formats. Further, in a study by Killian et al. (2022), students interviewed practicing accountants both in-person and online during the lockdown period of the pandemic. The authors found that active listening was important for carrying out successful interviews in both contexts.

The papers cited so far in this section have focused on students' listening skills but listening can also apply to educators. Few studies have considered this aspect, but academics have found it informative to listen to the views of students about returning to university after a work placement (Anderson & Novakovic, 2017). Listening to students' concerns and making sure that they had understood students' questions by listening to them and then paraphrasing them were advocated as means to ensure that communication gaps can be avoided (Stout & Wygal, 2010). Students appreciated being treated with care, respect and civility (Bandura & Lyons, 2012), which can be fostered when they are listened to. An example of this is shown by a study where students were given the opportunity to select their preferred learning approach, either lecture-based or team-learning-based. They reported positive effects of their choices on levels of satisfaction and learning outcomes. The results show that listening in this manner to student preferences had a positive effect on learning outcomes (Opdecam & Everaert, 2019).

Step 4 – Mapping coverage in accounting education literature with broader literature in order to identify gaps and offer suggestions for future research

This section compares the coverage set out in Step 3 with the literature identified in the thirteen non-accounting education journals selected for review, in order to identify areas covered in the latter that would be worthy of consideration in the accounting education literature.⁵

Why listening matters – social and organisational benefits

Literature beyond accounting education often makes similar points, stressing the importance of listening for fostering trust, empathy and reflexivity, but adds self-esteem, respect and care (Parker, 1978; Kouzes & Posner, 1992; Pava, 2005; Miao et al., 2013). Thus, the social benefits of listening are reflected in the accounting education literature.

The same cannot be said of the organisational culture benefits of listening. This area has, however, featured more frequently in broader, non-educational, accounting and management literature where listening is regarded as an important leadership and management tool that can promote inclusivity (Younas et al., 2021) and add value to organisations (Borner & Zerfass, 2018), though sometimes one that is overlooked (Daimler, 2016).

Gillespie et al. (2014) argued that being in a listening rather than defensive mode was crucial because the latter will result in employees feeling that there is no point in raising issues internally, leading to them deciding to whistleblow externally, which is rarely optimal for either the organisation or the individuals involved. People who are perceived as ethical leaders have also been found to be more willing to listen to what other people say (Lam et al., 2016). In contrast, in a situation where ethical culture was not effective, people were found not to be listened to if their world views were not shared by the listener, resulting in misalignment between the two parties (Hald et al., 2021). These papers accord with Paisey (2019)'s findings that listening was not as well-embedded in professional accounting practice as speaking. Therefore, there is scope for a much wider range of organisational culture and ethical climate benefits of listening to be addressed specifically in the accounting education literature, including coverage of the importance of listening when encountering ethical dilemmas.

The elements of effective listening

As in the accounting education literature, wider literature has stressed the need to be attentive, with Van Quaquebeke and Felps (2018) arguing that asking open questions and listening attentively to responses can be categorised as *respectful inquiry*. Instead of attentive listening, Agyemang et al. (2017) use the term *committed listening* to refer to the need to listen to others who are complaining, whining, making excuses, expressing worries, doubts or distress, without blame, judgement or reproach. Weger et al. (2014) uses the term *active listening*, which they liken to empathetic, reflected or dialogic listening, where listeners restate a paraphrased version of a speaker's message, ask questions where appropriate and maintain moderate to high non-verbal conversational involvement (Weger et al., 2014). Although these papers cover much the same ground as the accounting education literature, the specific content included here provides additional examples that could be used by accounting educators.

Also in line with the accounting education literature is the importance recognised in wider literature of taking the view of others into account. This can include listening to what is not said as well as what is explicitly stated (Quattrone, 2006), listening to minority voices (Fujimoto et al., 2014) and being open to listening to wide-ranging views, even if those are uncomfortable, strange or even obnoxious (Néron & Norman, 2008). These specific examples seem worthy of emphasis within accounting education too.

A slightly different perspective is offered by Pallesen (2018) who argues that listening is complex, and elaborates that the ear has an advantage over the eyes as it remains open

while the eyes can shut. She refers to the musicality of listening, arguing that rhythm, crescendo and composing are all part of the listening process. Nonetheless, the eye is considered to be a part of the listening mechanism by Kouzes and Posner (1992, p. 481) who argue that true leaders ‘attend to subtle cues; they watch people’s faces’. Another conception of listening included in the papers reviewed here involves listening to one’s own inner voice (Rampersad, 2003). These aspects relating to the multi-sensory nature of listening have not been reflected in the accounting education literature.

Development of listening skills

While wider literature provides additional insights for accounting educators into the benefits and elements of effective listening, the development of listening skills is an area where the accounting education literature appears to be richer than other areas. The strongest message that emerges from the wider literature is the idea that telling stories can be a very effective way of teaching. Sims et al. (2009) found that listeners recalled more when stories were rich in detail, even where that detail was not directly connected to the point of the story. The snippets they remembered were their way into reconstituting the story for their own purposes at a later date. Eshraghi and Taffler (2015) found that fund managers frequently told stories, both to explain their investment successes and to provide plausible explanations for under-performance. Stories have also been found to ‘stir the listener’s imagination, tantalize the listener to stay engaged, offer an elastic gauze-like frame within the listener’s own world views’ (Sims, 2004, p. 207). Stories were mentioned in the accounting education literature, though only briefly. The message from the wider literature is that this is an area that could be fruitfully expanded in accounting education. In other respects, the accounting education literature appears to have addressed the development of listening skills from a wide variety of angles and teaching strategies.

One study in the accounting education literature had referred to the value of listening to the views of students (Anderson & Novakovic, 2017). Booth (1997) also found it useful to listen to students about their expectations of their courses and prior study (Booth, 1997). In both accounting education and wider literature, this area appears to be under-developed and worthy of further study.

Summary

Drawing together the materials from this and the previous section on Elements of Effective Listening, [Figure 1](#) presents a summary of the research gaps and the emerging themes we identified in the related extant accounting education literature including the social and organisational benefits for listening, the elements of effective listening and further development of skills in accounting education.

A research and teaching agenda

Drawing on the review of listening theory and the extant research on listening in the accounting education literature, it is clear that listening has not received the same level of attention as other communication skills such as spoken and written

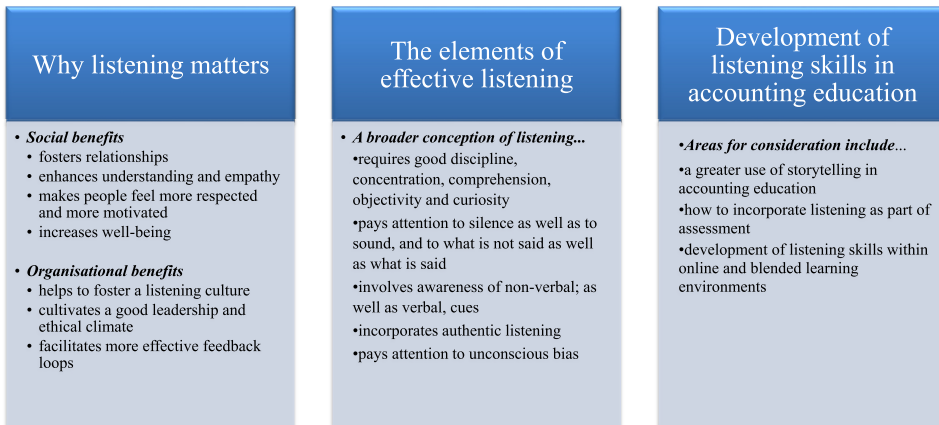


Figure 1. A summary of the emerging research themes.

communication. This mirrors the fact that, in the workplace, greater emphasis has also been placed on speaking up than on listening (Paisey et al., 2019). The evidence suggests that some professional accountants do feel listened to and believe that they work in an environment where they can raise issues and concerns freely and without fear of negative consequences. In this case, more needs to be done to determine the attributes and determinants of such facilitative workplace settings. However, it is clear that by no means all professional accountants work in such environments and a major impediment to people raising concerns in the workplace, whether minor issues or the most serious of ethical dilemmas, is the feeling that people will not be listened to, or that the impression may be given that they are being listened to, but that no further action is subsequently taken as a result (Paisey, 2019). It cannot be assumed that people automatically know how to listen effectively and, here, more needs to be done to develop listening skills and to identify and address the negative conditions that present barriers to such effective listening.

It is also clear that aspects of professional accountants' roles require heightened listening skills. This includes auditing, where accountants need to be sensitive to risks and concerns, and to know how to elicit information and to interpret what they hear, as well as what is not said. It also includes financial and management accounting where accountants may have insights or concerns around accounting data relating to their organisations. A listening culture could allow issues to be dealt with at an early stage rather than being allowed to fester. Likewise, in relation to fields such as tax, insolvency and corporate finance, where accountants communicate extensively with other professionals, it is clear that healthy communication can facilitate working relationships. More broadly, any professional accountant working in any finance or leadership related role is likely to need to be able to read situations and to display the inquiring mindset expected of them (International Ethics Standards Board for Accountants, 2020). Accounting education, whether at university, the initial professional development or continuing professional development stage, can play a role in such development.

Structured around the gaps in the literature identified in this paper, Table 3 outlines a research and teaching agenda, suggesting areas worthy of accounting education research

attention and approaches for educators to integrate listening into their existing learning and teaching practices, support students to develop their listening capabilities, and reflect on the effectiveness of such interventions. This list is not exhaustive but is presented as a prompt to accounting educators to show how listening skills could be researched and developed in practice.

While Table 3 includes research and teaching agendas directly relevant to accounting education, we recognise areas of practice research that, while not directly related to accounting education, are highly important for informing accounting educators' research and teaching around listening skills. These include research on the precise forms of listening inherent in different types of accounting jobs, specialisms, and environments; studies which explore how accounting organisations foster effective listening cultures; how listening can develop empathy, trust, and wellbeing; and research into situations where listening has specifically helped or hindered the identification, investigation, and resolution of ethical dilemmas. Such research would be instructive for accounting educators seeking to develop practice-relevant case studies and learning activities.

Conclusions

This paper has sought to consider how listening skills have been conceptualised and developed in accounting education in order to identify gaps and set out research and teaching agendas for accounting educators. The research method employed is the systematic literature review method (Tank & Farrell, 2022). Its first contribution is to show how this method can be employed in the field of accounting education. The authors found that it is a useful method for reviewing the state of a field, for selecting papers to be included in as unbiased a way as possible (while recognising that bias can never be completely eliminated), and for identifying gaps and areas for further research and teaching attention. We would encourage its use by other accounting education researchers in order to provide rigour to literature-based research.

We recognise that 2020 and 2021 were tumultuous years due to the SARS-CoV-2 pandemic which affected accounting education throughout the world, necessitating a rapid switch to online or blended learning modes. Listening in such conditions, without the face-to-face element, or where it is seriously curtailed, poses additional challenges and further investigation is necessary to properly evaluate the changes introduced during the pandemic, many of which appear to be persisting afterwards. We believe that this strengthens the argument for a great focus on listening as a topic for research and pedagogy in accounting education.

The importance of listening as a vital component of communication and of communication as an essential business skill are not in doubt. This paper set out to discover how listening has been conceptualised in the accounting education literature and to explore how listening has been treated in broader accounting and business literature. Through a discussion of the social and organisational benefits of listening, the paper has identified how listening skills can be developed. This has helped to identify potential areas for future research and is our second contribution. Listening has been constructed fairly narrowly, without reference to the social and organisational culture aspects. There is scope to research the ways in which student's listening skills can be developed to enhance their future professional responsibility in an ethical context, for example, by encouraging accountants

Table 3. A research and teaching agenda for developing listening skills in accounting education.

<i>Specific gaps</i>	<i>Areas where more research is needed</i>	<i>Areas for developing learning and teaching activities</i>
<p>Why Listening Matters</p> <p><i>Social benefits</i> – developing understanding and awareness of why the social aspects of listening are important for accountants and how they can be developed.</p>	<p>Research could:</p> <ul style="list-style-type: none"> Investigate students' awareness of the social benefits of listening in courses covering multiple areas of practice (e.g. financial accounting, audit). Evaluate if/how students' awareness of the social benefits of listening has developed following the introduction of suggested learning and teaching activities. Investigate how students and educators use listening to develop interpersonal relationships, empathy, and understanding themselves and others. 	<p>Educators could:</p> <ul style="list-style-type: none"> Develop learning activities that emphasise the role of listening within relationship building in specific areas of accounting practice. For example, students may work in teams to respond to client communications and clarify concerns around issues such as financial statement uncertainty and audit risk. Encourage students to ask questions, challenge, and demonstrate professional scepticism within listening interactions.
<p><i>Organisational culture benefits</i> – developing understanding and awareness of listening as a leadership and management skill and examining the role of listening as a part of an ethical climate.</p>	<p>Research could:</p> <ul style="list-style-type: none"> Investigate students' awareness of the organisational culture benefits of listening. Evaluate if/how students' awareness of the organisational culture benefits of listening has developed following the introduction of suggested learning and teaching activities. Investigate how students use listening as a tool for exploring and resolving ethical dilemmas. Explore the development of listening skills in giving and receiving feedback and the motivational benefits of listening. 	<p>Educators could:</p> <ul style="list-style-type: none"> Develop activities that allow students to investigate the ways in which organisations can foster effective listening cultures. For example, students could investigate companies' listen up policies and codes of conduct and develop their own policies for a case study firm. Develop activities that allow students to practice responding to an ethical dilemma or resolve workplace conflict through active listening.
<p>Specific gaps</p> <p>The Elements of Effective Listening</p> <p>Developing an understanding of the elements of effective listening and how they can strengthen listening skills.</p> <p>Studies incorporating a broader conception of listening to include silence and non-verbal cues.</p> <p>Design and evaluation of examples of teaching materials and interactive learning activities that allow students to identify and understand the elements of effective listening.</p>	<p>Areas where more research is needed</p> <p>Research could:</p> <ul style="list-style-type: none"> Focus on how listeners perceive the intent behind what they hear and how their responses affect the situation. Studies assessing whether students take the same messages from what they hear as those intended by the speakers, and studies relating to how unconscious bias or prejudices can affect listening, and any unintended drawbacks would be informative. Explore a broader conception of listening to include silence and non-verbal cues, listening to marginalised voices, and multi-sensory listening. 	<p>Areas for developing learning and teaching activities</p> <p>Educators could:</p> <ul style="list-style-type: none"> Make clear to students what effective listening involves. This may take the form of guidance notes, short lectures, or interactive learning activities that allow students to explicitly identify and reflect on the elements of effective listening. Encourage students to self-evaluate their listening skills. Peer review may also be appropriate in the case of group listening activities. Incorporate gaps, dissonance, and silence within listening activities, to assess how listeners react in each case. Develop listening activities with and without visual clues, to investigate how seeing the other person affects what is heard and understood. Develop listening activities which emphasise active listening.

(Continued)

Table 3. Continued.

<i>Specific gaps</i>	<i>Areas where more research is needed</i>	<i>Areas for developing learning and teaching activities</i>
<p>Specific gaps</p> <p>Development of Listening Skills</p> <p>Developing an understanding of effective strategies for developing listening skills.</p> <p>Consideration of the role of assessment in the development of listening skills and how listening can be assessed.</p> <p>Consideration of how listening skills can be developed in an online or blended learning environment.</p> <p>Consideration of listening from an educator's perspective.</p>	<p>Areas where more research is needed</p> <p>Research could:</p> <ul style="list-style-type: none"> • Examine which teaching methods work best in different contexts, with different class sizes, and in different assessment environments. Studies could consider the effectiveness of role plays, case studies, telling stories, work experience, and listening games. • Explore the specific listening needs and challenges of developing listening skills amongst increasingly diverse student cohorts should be considered. For example, the needs of hearing-impaired students or those who are listening in a second language. • Investigate the extent to which listening is, or could be, incorporated as part of professional accountants' ongoing learning and development (at initial and continuing professional development levels). • Develop specific protocols for how to 'measure' listening and evaluate the effectiveness of listening skills development. 	<p>Areas for developing learning and teaching activities</p> <p>Educators could:</p> <ul style="list-style-type: none"> • Embed listening activities within existing curricula. Implementing these as an alternative delivery mechanism can allow students to develop knowledge and understanding of course content in addition to listening skills. • Consider a range of media and delivery formats for listening activities. In an asynchronous format, individual listening activities where students listen to audio files or videos (with reflections on non-verbal cues) may be effective. In a synchronous format, live active listening interactions can be facilitated in small group settings. • Design listening activities for inclusion in induction programmes so that the importance of listening is set out from the start of the student's journey. • Explicitly assess listening as part of assessment criteria. For example, individual or group presentations which involve a discussant (group) who is tasked with listening and responding to the presenter (group). • Listen to student feedback to develop effective teaching and learning materials. In-class interactions should involve reflexive listening as a two-way process between both educators and students.

to speak up if they have ethical or other concerns because they will be listened to, and in turn, will listen to those who speak with them. There is likewise scope to research how students can develop listening skills as an element of empathetic leadership, or as a precursor to action rather than being viewed as an end point in itself. The accounting education literature on listening has focused on the university stage. Yet, listening is a skill that is acquired throughout an accountant's professional life and, arguably, could become even more important as accountants reach more senior positions where they have greater line management, operational and strategic responsibilities. Therefore, research that focuses on the initial and continuing development stages of accounting careers would be informative.

The third contribution is the teaching agenda which has emerged from the analysis of prior research. Overall, while there are some imaginative examples of innovative teaching activities, assessment and feedback, much of the focus on the teaching of listening in the

accounting education literature has been on information acquisition and comprehension. The paper suggests a broad range of approaches that can be used by educators to support students to develop their listening skills. The variety of teaching methods used on accounting courses lend themselves to using listening as a way of learning. Group exercises could be used to demonstrate the social benefits of listening, reinforced by peer review. Many of the approaches set out in the teaching agenda can be readily incorporated into existing teaching activities, by increasing awareness of the importance of listening and inviting students to self-evaluate their listening skills.

Finally, the importance of listening for, and by, educators is recognised. Listening to student feedback has the potential to improve teaching practice and to demonstrate the power of listening to build relationships and prompt action. In this context, both the educator and the student can practice active listening, and both can learn from each other.

Notes

1. Keyword searches of three major accounting education journals provide evidence of this relative lack of attention. Searches of *Accounting Education* using the keywords ‘oral communication’, ‘written communication’ and ‘communication skills’ identified 217, 494 and 560 papers respectively. The corresponding figures for *Journal of Accounting Education* were 149, 269 and 340, and for *Issues in Accounting Education* were 154, 551 and 599.
2. <https://charteredabs.org/academic-journal-guide-2021/>
3. <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fabdc.edu.au%2Fwp-content%2Fuploads%2F2023%2F04%2FABDC-JQL-2022-v2-040423.xlsx&wdOrigin=BROWSELINK>
4. In each case, the number of papers is considerably less than those reported in Note 1 for ‘oral communication’, ‘written communication’ and ‘communication skills’, providing initial evidence of a lesser focus on listening than on other types of communication.
5. Two authors worked to identify these gaps so as to minimise the potential for bias.

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Appendix

Definition of methods (relating to information in Tables 1 and 2).

Method	Method based on Tank and Farrell's classification	Additional categories added by us to reflect the accounting education context
Archival – Extracting evidence from existing records, for example literature review	✓	
Case study – A learning and teaching intervention is implemented and evaluated		✓
Conceptual/theoretical framework – Representations or collections of theoretical concepts to organise ideas and research directions.	✓	
Discussion – Academic debate, e.g. about a certain study or phenomenon	✓	
Experience sharing – Sharing individual experiences (inside and outside of class) that impact on the educator and their approach to learning and teaching	✓	
Experiment – Controlled collection of data which is analysed using qualitative methods, quantitative methods or a mixture of both methods		✓
Focus group – a focused/semi-structured group discussion		✓
Group discussion – open and unstructured group discussion		✓
Interview – Structured conversation between an interviewer and an expert	✓	
Survey – Data collection with a questionnaire	✓	
Teaching note – details of a teaching intervention with instructions/advice on how to implement in class		✓