

Professional skills course

**Communication
Skills Module**

Delegate pack

COMMUNICATION SKILLS

This course has been developed to provide you with better communication skills as you embark on your career. Effective communication skills are a pre-requisite to becoming a fully effective finance professional. The course has been specifically developed to support your progress towards the ACCA Qualification and to count towards the achievement of ACCA's practical experience requirements (PER), which are mandatory for ACCA membership.

ACCA PRACTICAL EXPERIENCE REQUIREMENTS

As an ACCA member, you will need to be equipped with the relevant skills and knowledge to meet different challenges in your career. ACCA's practical experience requirement (PER) enables you to apply the knowledge gained through your exams, and develop the skills attitudes and behaviours that you will need to demonstrate as a qualified accountant. PER provides a framework for achievement, confirming effective and sustainable workplace performance, making you a more valuable employee.

Below you will find a guide to where this course is most relevant to specific performance objectives.

It should be noted that attendance on this course will not automatically result in achievement of the performance objective. ACCA would expect you to actively demonstrate the performance objective in the workplace.

PERFORMANCE OBJECTIVE	HOW WILL EFFECTIVE COMMUNICATION SKILLS BE USED IN ACHIEVING THE PERFORMANCE OBJECTIVE?
Number 2 Contribute to the effective governance of an organisation	The individual is required to contribute to the effective governance of an organisation by relaying information accurately to key stakeholders such as senior management.
Number 3 Raise awareness of non-financial risk	The individual is expected to demonstrate that they communicate effectively the non-financial risks the business faces to key stakeholders.
Number 4 Manage self	The individual needs to develop and maintain effective working relationships with internal and external stakeholders. This will require effective communication skills.
Number 5 Communicate effectively	The individual must ensure that their oral and written communication is clear and good listening skills are developed.
Number 7 Manage on-going activities in your area of responsibility	The individual needs to develop effective communication skills to allocate work within their area, and recognise and manage the expectations of team members.
Number 13 Contribute to budget planning and production	The individual needs to effectively communicate agreed budgets to the appropriate people.
Number 14 Monitor and control budgets	The individual will be responsible for analysing variations between budgets and communicating findings to the relevant people.
Number 15 Evaluate potential business/investment opportunities	The individual will be expected to evaluate potential investment opportunities and explore the options available for finance then communicate findings to managers.
Number 17 Prepare for and collect evidence for audit	The individual needs effective communication skills to work with clients to properly understand the client's risk and control environment.
Number 18 Evaluate and report on audit	The individual needs effective communication skills to effectively report on audits undertaken to management.
Number 20 Assist with tax planning	In assisting with tax planning activities, the individual will need to discuss initiatives with internal stakeholders or external tax authorities and discuss tax liabilities and issues arising.

OUTLINE PROGRAMME

Introduction and welcome

- Setting the scene
- Why are we concerned with communication?

Effective communication

- Phases of communication
- Identification of barriers to communication
- Overcoming the barriers.

First impressions count

- Making the right impression
- Body language.

Asking the right question

- Types of questions
- Practical exercises in questioning.

Active listening

- Listening to understand
- Tips to improve your listening.

Rapport

- Identifying rapport skills
- Practising mirroring.

Reflection and learning

EFFECTIVE COMMUNICATION

Communication is the most highly developed skill that we have when compared to other animals.

In a recent survey of recruiters from large companies, communication skills were cited as the single most important decisive factor in choosing managers.

The survey, conducted by the Katz Business School (University of Pittsburgh), points out that communication skills, including written and oral presentations, as well as an ability to work with others, are the main factors contributing to job success.

Communication is always a two-way process:

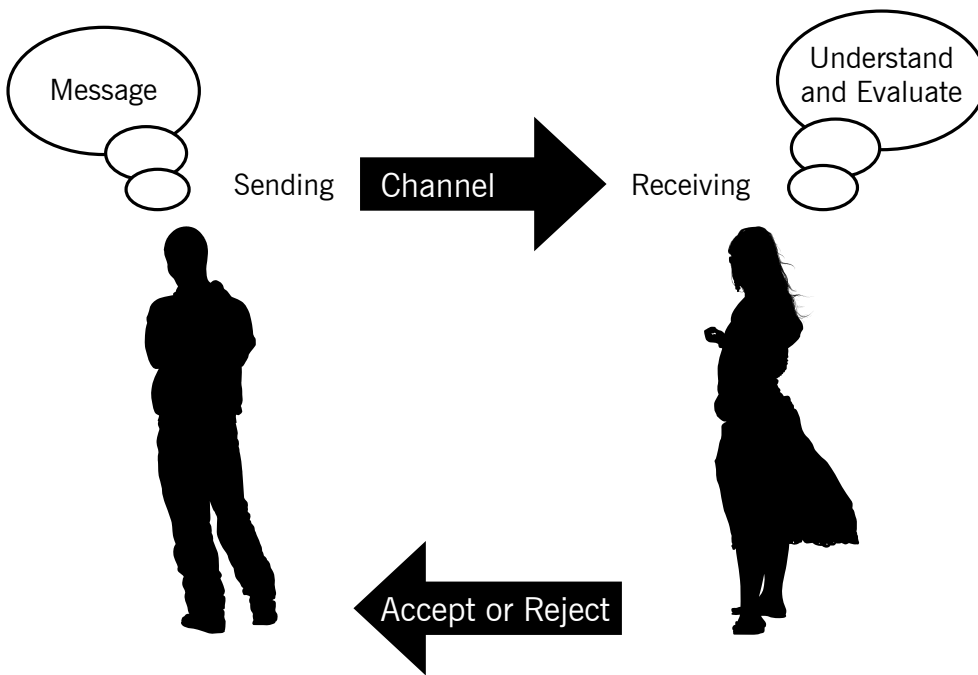
- talking and listening
- writing and reading.

One-way communication may be faster – two-way is more accurate.

'The meaning of communication is the response you get.'

Anon

Phases of communication



Barriers to effective communication can arise at any of these stages.

1 Sender

The credibility of the sender is important in itself. For example:

- e-mails from the managing director are read first
- presentation given by someone who is not an expert.

A status clash between sender and receiver can be a barrier. So too can emotional conflict between sender and receiver.

2 Message content

Imagine that you are given a message that contains an ambiguity, resulting in a serious error. Who is at fault? It really doesn't matter, the mistake has been made and the costs of redoing the work or putting right the loss is the question to address.

- a The greatest source of difficulty is that different words have different meanings depending on the culture or the context.

dry country – lacks water or alcohol?

a funny story – is it humorous or disconcerting?

- b It can be that a mistake is made. The incorrect use of a word can change the meaning of a sentence eg confusing left and right when giving directions.

- c A misspelling can make all the difference:

pair (to increase by doubling-up) and **pare** (to reduce by cutting or trimming away)

raise (build up) and **raze** (destroy to the ground)

wave (dismiss) and **waive** (allow).

- d Also a message might simply be misheard. Given that the word has several meanings, it might not be the one that was intended and you may have misheard it anyway: what chance have we got of getting the message?

3 Channel

Messages are conveyed through many different channels.

Written

- e-mail
- letter
- memo
- reports
- fax
- publications.

Verbal

- face-to-face meetings
- telephone
- video conferencing
- presentations.

Using the correct channel is essential in making sure your communication is effective, eg faxing a map or detailed instructions.

4 Receipt

The receipt of the message can be interfered with in several ways:

- environmental factors
 - noise – talking to someone on a mobile with train announcements in the background
 - light – if the screen cannot be seen clearly in a presentation
- needs/anxiety/expectation of the listener, eg nerves when talking to person in authority.

5 Evaluation and understanding

Barriers arise at this stage due to:

- a level of knowledge possessed by receiver
- b use of language and jargon (particularly bad with accountants!)
- c context in which the message is being delivered.

6 Accept or reject

Everyone is an individual who has unique intelligence, education, religious beliefs, social background and experiences.

Too often it is our personal values that lead us to see or hear what we feel ought to be there rather than what is actually being communicated.

Overcoming the barriers

Think clearly before you communicate:

- why?
- what?
- time/place
- arrange facts and thoughts logically
- express them clearly – using plain words
- get the receiver’s attention
- check that you understand
- listen
- summarise.

If you are receiving a message:

- prepare to receive
- listen constructively
- give full attention
- keep an open mind
- ask for clarification or repetition
- check your understanding.

Both parties need to be aware of the use of body language.

FIRST IMPRESSIONS COUNT

First impressions are lasting impressions and it is therefore essential to create the right impression immediately, thus ensuring people feel confident about you. This helps with addressing the matter of the credibility of the sender.

Almost 90% of people will form an opinion of you within the first 10–40 seconds of meeting you and in an interview you will be fully judged within the first four minutes.

Research has shown that the way in which we form an opinion of someone is based on the following factors:

- 55% = visual impact – what we see
- 38% = auditory impact – what we hear
- 7% = content – what is actually said

You therefore need to both look and sound good before you will be given a fair hearing. This may not seem particularly fair, but it is an unfortunate fact that we judge people by their overall appearance.

‘The world is governed more by appearance than realities, so that it is fully as necessary to seem to know something as it is to know it.’

Daniel Webster, American orator, lawyer and statesman

Visual impact can be divided into two main areas:

- static appearance – height, colouring, clothing, accessories and general personal grooming
- body language – posture, facial expressions, entrances, eye contact, handshakes, voice and verbal mannerisms etc.

Body language carries as much information as what is said – on some occasions even more. It includes information transmitted by eye contact, posture, facial expressions, the way in which one enters and exits a room, stands, sits, shakes hands, etc. Much of this information is transmitted subconsciously and therefore we may be giving messages that we are unaware of.

Similarly we are able to receive non-verbal communication if we learn to look for and read the signs.

The following tips on making the right impression may be obvious and well known, but are nevertheless worthy of a reminder!

- Walk, sit and stand up straight. Good posture will project you as being confident and in control.
- SMILE! A smile is one of the most underestimated positive business gestures.
- When you shake someone's hand – do so FIRMLY!
- Always make and retain eye contact with anyone you are engaged in conversation with.
- Do not stand too close to someone – give them personal space.
- Nodding your head in understanding or agreement makes people feel you are relating to what they are saying.
- Use open gestures – for example don't cross your arms and legs as this can make you appear unapproachable, defensive or insecure.

QUESTIONING SKILLS

We have identified that it is important to listen, however, in practice much of the communication we do is about asking the right questions. Getting someone to open up can often be more about the effective use of questions than about the individual's personality. It is through asking the right questions and then listening to the responses that information is built up on the matter being discussed.

There are several types of questions, each serving a different purpose.

- 1 Open questions invite the person to say what is in their mind freely. They usually begin with the following words what, how, when, why, tell me eg how are you feeling now?

These might be useful in fact-finding, getting people to open up etc.

'I keep six honest serving men, (They taught me all I knew); their names are What and Why and When, and How and Where and Who.'

Rudyard Kipling, from *Just So Stories*, 1902

- 2 Closed questions – these may be useful when trying to confirm information or if you have a particularly talkative person. They can generally be answered with one word.
- 3 Leading questions – these direct the responder to the answer that is expected, eg if you had to do that again would you....?
- 4 Rhetorical questions – this is a question that requires no answer, eg so you found that useful then?

LISTENING SKILLS

It is sometimes said "we never listen we are only waiting for our turn to speak".

Listening is an underestimated skill which is rarely taught and often one which we neglect ourselves.

'There is none so blind as those who will not listen.'

William Slater

Active listening = listening to understand.

Tips to improve active listening

Keys to effective listening	The bad listener	The good listener
1 Find areas of interest	Switches off during boring or dull subjects	Asks if there might be something of relevance to him
2 Judge content not delivery	If delivery is poor, switches off	Considers content, skips over errors of delivery
3 Hold your fire	Jumps in before hearing the full argument	Waits until he understands fully before exercising his opinion
4 Listen for ideas	Listens for facts	Looks for a theme or thread in what is being said
5 Be flexible	Takes copious notes using only one system	Takes fewer notes. Uses several systems according to the speaker
6 Work at listening	Makes no real effort to listen – fakes his attention	Works hard to concentrate
7 Resist distractions	Is easily distracted	Fights or avoids distractions, tolerates bad habits, knows how to concentrate
8 Exercise your mind	Avoids difficult material, looks for light relief	Seeks complex material to exercise his mind
9 Keep your mind open	Reacts to emotional words	Holds his emotions in check
10 Use thought speed productively	Allows his mind to wander.	Looks for main ideas summarises and evaluates what he hears and shows genuine interest in response.

RAPPORT

Rapport can be defined as ‘a relationship of harmony, conformity, accord or affinity’. It is unconscious communication that reaches far beyond the words spoken.

Rapport is the non-verbal signals that someone gives us that say ‘I think the same as you’.

People who are strangers avoid holding mutual positions. The importance of mirroring (or matching) is an important lesson to learn. It is the means by which we can discover if someone agrees with us or likes us. It is also a way for us to tell others that we like them, by simply copying their gestures.

When we are in rapport with someone it is often unnoticeable, however when not in rapport we may feel uncomfortable, but are unable to specify why. We usually find some people easier to communicate with than others because we like people who are like us.

The trick is to get into rapport with someone without it being obvious and making them feel uncomfortable. ‘Why every time I cross my legs does this person do the same? And why do they keep leaning forwards and backwards?’

The following are good mirroring techniques:

Voice

Listen to the voice that is being used and try to adopt a similar tone, volume and speed.

Breathing

Try to breathe at the same pace and depth as the other person.

Sitting position

Adopt the same sitting position as them; if they are sitting in a very upright position then don’t slouch in your seat or vice versa, lean forwards or backwards as appropriate.

Legs

Position your legs in the same way as they have theirs (crossed, uncrossed, crossed ankles). This one can be difficult to mirror without being obvious if you are struggling to get rapport.

Hands/arms

Match the other person's hand and arm gestures.

When rapport is not present it becomes the top priority in communication. Get into the habit of stopping for a while during a meeting and look to see if you are in rapport with someone. It will take a split second to discover if you are not, but can save a lot of wasted time on areas where you are not in agreement.

COMMUNICATION SKILLS INVENTORY

This inventory helps you assess your own communication skills and identify areas for improvement. Consider various situations in your normal work role which require you to communicate with others. Answer each item as honestly as you can.

Instructions

- 1 As you go through the inventory, put a tick in the appropriate column.
- 2 Go back over the list and circle three or four items from the whole list that you feel it would be most important to try and improve at this time. Write these 'skills for improvement' on the analysis page.
- 3 Where possible, discuss the results with another person.
- 4 Complete the 'Action to be taken' column on the analysis page.

		OK	Need to do more or better	Need to do less
1	Listening to the ideas of others			
2	Putting information into an easily understood format			
3	Clarifying options for action			
4	Clearly stating objectives			
5	Explaining why decisions have been taken			
6	Communicating essential elements of a task			
7	Communicating changes of plan effectively			
8	Reviewing progress against plans			
9	Discussing errors openly			
10	Giving feedback to individuals			
11	Meeting sufficiently often with team and individuals			
12	Using my status to cut short debate			
13	Making good use of meeting time			
14	Drawing contributions out from others			
15	Maintaining discipline at meetings			
16	Questioning to discover the causes of problems			
17	Asking for help when necessary			
18	Demonstrating calmness under pressure			
19	Supporting others in difficulty			
20	Clarifying time limits			
21	Checking that all involved share a common understanding of objectives			
22	Treating others with respect			
23	Being available to others			
24	Pretending that I know when I don't			
25	Seeking advice from others			

COMMUNICATION SKILLS INVENTORY: ANALYSIS

Go back over the list and circle three items that you feel would be most useful for you to improve at this time. Write these below. In the final column, record practical suggestions to improve your skills. If you can, discuss your inventory with someone else adding to your suggestions.

Number	Skills for improvement	Action to be taken