

Using Oral Exams to Enhance Communication Skills in Accounting Education

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ABSTRACT: Accounting programs are facing challenges with declining enrollments and changing demands for new graduates. As the profession shifts towards increased reliance on technology and artificial intelligence, the importance of communication skills has become more pronounced. Christian accountants also need to develop communication skills to be effective and impactful leaders. Despite efforts to enhance these skills in education, many graduates still struggle with effective communication in professional settings. This article examines how to fill a gap in the literature using oral exams in the intermediate series as a method to improve communication skills through experiential learning. With these exams, students are given the opportunity to explain complex accounting concepts, which helps them develop both their technical knowledge and their ability to communicate clearly. Data comparing traditional and oral exam performance indicates that students tend to perform better on oral exams, and feedback from alumni suggests that these exams significantly improved their communication abilities. This study highlights the critical need for accounting education to focus on needed competencies to help students prepare for their careers.

KEYWORDS: soft skills, communication competencies, intermediate accounting, oral exams, experiential learning

INTRODUCTION

Accounting graduates are lacking the profession-required competencies to be successful (O'Dwyer, 2023). The American Institute of CPAs (AICPA) highlights certain leadership skills required for those entering the accounting profession, which include ethical behavior, critical thinking, collaboration, self-management, and communication (AICPA, 2022). Specifically, Big Four firms have noticed a lack of communication and collaboration skills from recent accounting graduates (O'Dwyer, 2023). In response, accounting programs need to adjust curricula to improve the quality of new accountants in the pipeline (Dawkins, 2023).

Accounting education must adjust to include professional skills into the curriculum and reduce the focus on memorizing accounting standards (Dawkins, 2023). Communication skills are becoming increasingly important with technology (Tsiligiris & Bowyer, 2021) and artificial

intelligence. Communication is essential for leaders to share the actions needed, the results, and the required changes (Cafferky, 2013). Christians who possess strong communication skills are uniquely positioned to influence and positively impact the lives of others more effectively than those who lack such abilities (Cafferky, 2013). This article identifies a gap in the literature and investigates using oral exams to enhance students' communication competencies and better equip them for professional practice.

LITERATURE REVIEW

Decreasing the Skills Gap

The AICPA (2022) defines communication as the ability to listen and deliver information in multiple formats to meet the needs of clients. However, a skills gap exists between employer expectations and the actual abilities of

recent graduates (Coady et al., 2018; Dolce et al., 2020). For example, Kroon and Alves (2023) determined that while universities were working to develop communication skills, students were not developing these competencies as expected. Through a meta-analysis of research, Kroon and Alves (2023) found that while universities understood the importance of communication skills, these skills were not evident as desired in the students, and employers did not perceive communication skills in these new hires. Another study found that students needed to improve in communication, analytical, and bookkeeping competencies (Coady et al., 2018). Students may perceive that communication is not as important in accounting, especially in the introductory courses (Ameen et al., 2010).

In professional practice, accountants communicate directly with clients and other stakeholders, where communication is a necessary skill in the workplace. This research looks at the transition from traditional written exams to oral exams that help to address the communication gap by looking at students' ability to explain accounting concepts that replicate real-world client interactions. The transition from written exams to oral exams assists in better preparing students for the communication demands of the accounting profession.

Students' oral communication apprehension can also widen the skills gap (Aly & Islam, 2003). Aly and Islam (2003) found that there was no difference in the communication apprehension levels between students entering and exiting an accounting program, indicating no growth in confidence with oral communication. This means that students are not building the skills or confidence within the accounting programs to prepare fully for work after graduation. One way to help build aptitude and confidence is to include oral exams in the accounting curriculum, thus filling the gap within the literature.

The Importance of Communication Skills

This study was conducted at a private Christian university that explicitly integrates servant leadership into its institutional mission statement. With class sizes of fewer than ten students, the learning environment fostered close interaction and communication between students and faculty. This setting not only enhanced relational learning but also provided a strong foundation for integrating the university's mission into daily instruction. Effective communication, a foundational skill for most professions, plays an essential role in the process of serving as a vehicle for building relationships, collaboration, understanding, and, ultimately, impact. Communication is a requirement for leadership as indicated by several business career frameworks, including finance (CFA Institute, n.d.) and accounting (AICPA,

2022). Success in our chosen careers enables us to maximize our contributions to society and fulfill our higher purpose, aligning professional endeavors with a sense of God's intention. With stronger communication skills, Christians can gain positioning to better help others who lack the ability to communicate effectively (Cafferky, 2013).

The importance of communication and strong communication skills is rooted in biblical teaching as communication is central to our relationship not only with God but also with others. God's will to communicate with us as humankind has been listed throughout Scripture since the beginning as he spoke creation into existence Genesis 1 (English Standard Version, 2001/2008), reveals His will through His word (John 1:14), and provides the Holy Spirit to guide our words (Matthew 10:19-20; Mark 13:11; Luke 12:11-12). However, Scripture also makes it clear that communication with others is a vital part of faithful living. For instance, Matthew 18:15-20 instructs us to engage in face-to-face communication with others when resolving conflict. This principle is critical in both personal and professional relationships, as well as in leadership, as conflicts arise. Rooted in biblical teaching, such communication practices foster accountability and trust, which are essential for Christian discipleship and effective leadership.

Active Listening. For Christians, effective communication is integral to serving others faithfully as it involves active listening to understand, thoughtful discernment in speech, and a deliberate focus on encouraging and supporting others. This communicative approach reflects core Christian values and reinforces the relational and service-oriented dimensions of discipleship. Christians must actively listen before answering, as highlighted in Proverbs 18:13. This verse explains that if a person answers before hearing the question, that person's response will be foolish. Proverbs 18:12 notes how foolish people do not try to understand others but only express opinions.

Thoughtful Responses. Christians must know how to think about the information and respond well. James 1:19 encourages us to be "quick to hear, slow to speak, slow to anger," habits which contribute to effective communication. Similarly, Proverbs 15:28 indicates the importance for Christians to think about how to best answer as the wicked communicates evil things. Proverbs 29:11 notes how a fool spews information, but a wise person quietly holds it back. Matthew 15:18-19 describes how language used to communicate comes from the heart.

Encouraging Others. Christians must know how to build up others through communication. Ephesians 4:25-32 discusses the importance of speaking truthfully to neighbors. James 5:16 reveals that Christians should discuss sins

and pray for each other for healing. Communication should build up others, and speakers should give grace to those who listen. Overall, Christians are called to be kind to each other with forgiveness, which is tied to the communication between others. In this manner, communication becomes not only a tool but also a testimony of one's faith in action and also forms a foundation for the leadership qualities needed to serve and influence others effectively.

Developing strong communication skills with others empowers leaders to listen actively, speak with wisdom and clarity to foster understanding, and help others grow, which are qualities that enable us to serve and influence others effectively. Grudem (2003) reinforces that business practices, when aligned with biblical principles, can glorify God; thus, developing communication skills that reflect biblical wisdom is not optional but essential for Christian leaders. Integrating these values into educational practices not only strengthens individual character but also provides a meaningful pathway for embedding biblical principles into career development.

To reinforce the biblical importance of communication, this study's introduction of an oral exam in an accounting class can be considered as part of a curriculum with explicit references to these scriptural principles. Faculty can explain to students that developing oral communication skills is not merely an academic exercise but also a biblical mandate for leadership and relational effectiveness. Oral exams can simulate real-world client conversations and leadership scenarios, providing students with a biblical framework for professional communication that honors God and serves others. This study aimed to help students develop communication skills by engaging in interactions that replicate real-world client conversations.

Accounting curriculum should be created intentionally to build communication skills. Those serving in the accounting field are required to uphold the highest standards of honesty and accuracy. Communication in the accounting industry is not just about numbers; it also involves being

able to explain complicated data to individuals from various backgrounds, clarify ethical practices, and disclose financial information in a trustworthy manner. These traits are not only biblically supported but also essential in careers, shaping morally grounded, Christ-centered accounting professionals who can clearly communicate in the real world.

Oral Exams in Higher Education

Historically, higher education in accounting has employed instructor-centered learning environments that rely on conventional instructional methods, such as lectures and textbook-based exercises (Coram, 2005; Gittings et al., 2020). Oral exams can be beneficial due to creating a situation like work, allowing students to explain their ideas, create confidence, and ensure academic integrity as the students complete the assessments in real-time (Joughin, 2010). Many of the potential benefits of oral exams for student learning and professional development are often attributed to the opportunities for personal interaction that oral exams typically provide (Davis & Karunathilake, 2005; Joughin, 2010).

THEORETICAL FRAMEWORK

Experiential learning theory (ELT) goes beyond simply exposing learners to experiences (Kolb, 1984). Students must become active participants (Kolb & Kolb, 2005). In this type of learning, the student gains direct experience, reflects on it, formulates a theory based on that reflection, and then tests that theory through experimentation (Butler et al., 2019; Kolb & Kolb, 2005). In short, learning involves doing, reflecting, thinking, and applying (Butler et al., 2019). While traditional education often focuses on transmitting information to students without fostering independent theory development, ELT emphasizes active participation in the learning journey throughout the varying phases (Kolb & Kolb, 2005; McCarthy, 2010). The ELT

Table 1: Experiential Learning

Action	Description	Related Assignment
Do	Completing the exam	Complete the oral exam
Reflect	Reflecting on the exam	Receive feedback from the instructor for the following presentation
Think	Creating plans to improve	Based on feedback, plan ways to improve for the next exam/assignment
Apply	Taking actions to improve	Prepare and complete the next exam/assignment

Note. Adapted from Butler et al. (2019), Butler et al. (2021), Kolb (1984), and McCarthy (2010).

cyclical process helps students continuously improve both their technical knowledge and their ability to communicate accounting concepts effectively. The connection of the present study to ELT is described in Table 1.

Oral Exam Study

Traditionally, intermediate accounting courses have scored students on exams, homework, and quizzes (Dow & Feldmann, 1997). Dow and Feldmann (1997) suggested that educators need to create additional methods within the intermediate accounting courses to develop important skills, such as communication, which are lacking in the traditional classroom setting. The focus of this study was to allow students to practice and improve their communication competencies by completing oral exams throughout the intermediate series courses. In addition, students should increase their technical knowledge in complex issues and Excel skills.

Oral Exam Structure

Working at a small, private Christian university allowed the first author flexibility in the curriculum process. To

help prepare students, the process began with the use of oral presentations based on problems at the end of the chapters. With in-class presentations, students learned how to create strong Excel files that could be easily adjusted. Next, the students learned to explain both how numbers were calculated as well as the meaning behind the numbers. For one or two units each semester, an oral exam was added to the regular, written exam. The oral exam had some similarities to presentations but was one-on-one with the professor acting as the client.

For these exams, problems were developed covering the more complex topics of the course. While using similar terminology for accounts as the textbook, these problems were not a part of the chapter materials, so solutions could not be found online. In addition, the problems were adjusted, so each student had a specific and unique solution. Students were required to build their own Excel files without a template and use formulas to allow them to easily update numbers during the exam. The score for the oral exam accounted for three to six percent of the intermediate course grade. An example of a rubric can be found in Table 2.

Table 2: Oral Exam Rubric Example

Name		Points
Part A: Bear Co.		
Accuracy	The Excel file was free from mistakes with a complete answer.	10
Formulas	The Excel file was set up with correct links. I could change the input numbers and find the correct output numbers.	10
Part B: University Lease		
Accuracy	The Excel file was free from mistakes with a complete answer.	5
Formulas	The Excel file was set up with correct links. I could change the input numbers and find the correct output numbers.	5
Part C: Professionalism		
Organization	The Excel file was easy to read and follow. No grammatical errors could be found.	5
Emails	The emails sent to the instructor for more information were understandable and professional. The student scheduled a meeting with the instructor via Outlook.	5
Professionalism	The presentation was well laid out and professional. Any questions were answered clearly.	10
Total		50

To create the exam, the instructor would spend two to four hours creating the questions, updating the solutions, and adjusting the original questions with different numbers for each student. Since the solution was created in Excel with formulas to update any charts, updating the numbers for each student did not take much time. The first time creating a question would take the most time. In subsequent years, the instructor would change the wording of the questions or update sections for the new class. The oral exam with each student would take 15-20 minutes. Grading was relatively quick as the instructor was able to review the Excel file briefly before the presentation to start the grading process for the points related to formulas, accuracy, and organization of the spreadsheet. This review also allowed the instructor to develop needed questions. Then, the remaining part of the grading could occur as the student presents. Therefore, the grading could be completed before the next presentation began.

Oral Exam Content

In Intermediate I, the oral exam was tied to the topics of revenue recognition and the time value of money. For Intermediate II, two oral exams were given covering leases and deferred tax assets and liabilities. An example in the appendix covers leases. For this exam, the student needed to email the instructor for more information related to the interest rate, useful life of the truck, fair value of the truck, and contract details (e.g., if there was a purchase option or the truck was specialized in any way). These questions needed to be asked in a nontechnical way, so the “client” could understand without an accounting background.

At the time of the presentation, the student would then access the Excel file. The instructor would act as a client and ask questions as the student presented the answer to the problem. In addition, the instructor would ask questions that students would need to know to be successful on the upcoming regular exam. For example, if the topic was covering revenue recognition, one of the questions would be related to the steps to follow. The instructor would adjust questions to be focused more on the complex topics (e.g., lease accounting) versus the foundational ones (e.g., debits and credits). The oral exam did allow the instructor to be flexible. The exam could be easily adjusted for concepts that students were struggling to learn in class while maintaining rigor.

To deepen the faith integration within the curriculum, the instructor could also add more emphasis on the biblical connection to communication skills. In the assignment prompt, students could be asked to research a Scripture passage that indicates the importance of communicating well with others in a professional setting and describe the passage

during their exam time. Also, students could be asked to discuss any Christian responsibilities to learn how to communicate effectively.

REVIEWING THE ORAL EXAM STUDY

Methodology

This research examines the implementation of oral exams in accounting education to enhance students’ communication competencies and better equip them for professional practice. The study tested students’ academic progress spanning from the fall of 2017 to the fall of 2023, thus covering a total of seven semesters of Intermediate Accounting I and six semesters of Intermediate Accounting II. The same instructor taught both Intermediate Accounting I and II, so all related semesters were included in the study.

Huxham et al. (2012) found that students tend to perform better on oral exams than on traditional exams. The researchers wanted to determine if there is a significant difference in performance between the two types of exams in the Intermediate II course. With six semesters of data, a t-test was used to compare the difference in performance between the oral exams and the related exams in the course. Unlike Intermediate I, Intermediate II incorporated one-chapter, traditional exams. The traditional exams were held in person with both multiple-choice questions and problems, and students were not able to use notes on these exams. Students also completed one to two oral exams for those same chapters. While the traditional exams covered additional material, the oral exams covered more complex and substantial topics in each chapter. This analysis was conducted to compare the average scores on the related traditional exams to the average scores of the oral exams.

Second, alumni of the accounting program who were a part of at least one intermediate class from fall 2017 to fall 2023 were asked to complete a survey to evaluate how practicing communication helped with their current position. Since the same instructor taught both courses, the oral exams were similar across the two courses in structure. While discussing different topics, the student experience would be similar for all of the oral exams.

Questions were adapted from a survey used to evaluate a blockchain case (Kinory et al., 2020). Items used a 5-point Likert scale with ranges from strongly disagree (1) to strongly agree (5). Overall, the exams were created with the following objectives: to improve communication skills, to increase technical knowledge with an in-depth review of complex topics, and to improve Excel skills. The survey provided more information to help determine if students believed the oral exams were helpful towards those objectives.

Alumni Survey Feedback

A survey was sent to alumni of the accounting program who had completed oral assessments within their Intermediate I and II courses from fall 2017 to fall 2023. For this survey, a population of 40 alumni from the university was identified as completing Intermediate I and/or Intermediate II and therefore had taken at least one oral exam. Contact information was found for the alumni through LinkedIn, and survey links were messaged to those individuals. Twelve alumni responded, so the survey represented 30% of all students who graduated with the requirement of at least one oral exam. Daikeler et al. (2022) researched web surveys across different cultures and found an average response rate in the United States of 36%, so the response rate was very similar to other web surveys conducted. The results of this survey are shown in Table 3.

Survey Data

One objective of using oral exams was to increase students' communication skills. Alumni noted that their communication skills increased because of the oral exam.

The survey results indicated an average score of 4.5 out of 5 related to the item regarding communication skills increasing with the oral exam. The students also indicated that the oral exams required them to think critically (average score of 4.58). Another objective of the oral exams was to increase the understanding of the complex topics covered in the course. Alumni acknowledged that understanding complex topics increased, and that the format challenged them to think critically. In addition, the oral exams helped students prepare for the traditional exams. Our survey indicates that students developed a deeper understanding of course topics (average score of 4.33). The last objective for the oral exams was to help students build Excel skills. Alumni suggested that Excel skills improved with the oral exam, with a score of 4.25. Students were not provided with templates and were required to provide organized solutions. Some of the students' comments are noted below:

- “The oral exams allowed me to develop a deeper understanding of the topics I was covering, which then helped when I went to study those concepts for the CPA exams, as well as in my current job.”

Table 3: Results from Alumni Survey

Survey Question	n	Mean	Std. Dev.	Median	Mode
The oral presentations over chapter-related material helped prepare me for the oral exams	12	4.25	0.6216	4	4
The roles assigned for oral presentations helped me engage in the presentations.	12	3.75	1.0553	3.5	3
My communication skills increased because of the oral exams in Intermediate I and II.	12	4.5	0.6742	5	5
My Excel skills increased because of the oral exams in Intermediate I and II.	12	4.25	0.7538	4	5
The oral exams were valuable for my success in my chosen career path.	12	4.42	0.6686	4.5	5
My understanding of complex chapter topics increased because of the oral exams.	12	4.33	0.6513	4	4
The instructions for the oral exams were clearly written and requirements were easy to understand.	12	4.5	0.6742	5	5
The oral exams challenged me to think critically about complex accounting topics.	12	4.58	0.5149	5	5

- “It tested my ability to retain and communicate relevant information, which is a valuable skill. I gained practical communication skills and confidence in public speaking.”
- “Explaining my work verbally (rather than written in homework assignments) forced me to recognize my errors or my lack of understanding in real time. That’s the first step to learning.”
- “I liked that it challenged me to learn a deeper knowledge of the subject that was being tested. Acting as an accountant or intern, it helped me learn to teach others and explain the concepts. I got to learn Excel better and how to present complicated topics. I also enjoyed the quick feedback after the oral exam to help me fix the problem or learn more about the topic at hand.”
- “Gives more room to explain answers out more and to clearly get the point across. Instead of being a right/wrong answer, you have the ability to catch yourself and ensure you hit all points. It also helps prepare for the future by giving presentations, talking to clients, and enhancing excel [sic] skills.”

The survey responses also suggested improvements for the oral exams. One improvement would be to spend time preparing questions before meeting with students. The meetings do become repetitive, and it is difficult to keep the right energy level. In addition, students also felt anxious about the oral exams. One response suggested removing “exam” from the name. This change might lessen the anxiety associated with the oral exam and allow students to relax. Finally, another student indicated that oral exams should be designed to be more conversational to better align with professional meetings in industry—versus the exam feeling like a test.

LIMITATIONS AND FUTURE RESEARCH

One limitation of this study was the number of students taking the intermediate courses. The intermediate class sizes had fewer than ten students. Another limitation was the number of responses to the survey. While the response rate was in alignment with other studies, there is always a risk of nonresponse bias as the study relied on self-reported data (Daikeler et al., 2022). This study also had no basis of comparison as no survey was conducted on students who did not take the oral exam. Also, a lower response rate does not always indicate higher nonresponse bias based on mean scores of variables (Hendra & Hill, 2018; Peytchev, 2013). The results may be related to another factor. The smaller

class sizes allowed the instructor to focus more direct attention on each individual student. That focus may have contributed to the favorable reactions.

An additional limitation of this study was the potential for instructor bias, as the professor administering and grading the oral exams was aware of this study’s underlying hypothesis. This awareness introduces the possibility that grading standards may have been inadvertently influenced, either through more lenient assessment, differential coaching of students, or the potential that oral exams were made less challenging compared to written assessments. While this limitation cannot be fully mitigated within the scope of this study, it should be acknowledged as a factor that may have influenced the results and should be addressed in future research designs. Students did earn higher scores on oral exams than on traditional exams covering similar topics. However, more objective tests comparing the two methods of testing are necessary to suggest that the learning of accounting concepts is improved with oral exams.

One future research possibility is to apply this method to larger class sizes. When applying to a larger class size, the exam could be adjusted to allow students to work in teams. For this adjustment, the instructor could build teams into “accounting firms” that need to present to the client. With these adjustments, students would also be building collaboration and teamwork skills, which the accounting profession requires. Another potential research study is to design oral exams for different majors and programs. These can be designed separately, or different programs could work together. For instance, Fletcher et al. (2018) moved to one-on-one presentations where undergraduate accounting students were matched with advanced marketing sales students. By working with different departments, the workload could be distributed among multiple instructors, which could help manage the process.

Other future research could consider how to better manage student anxiety with oral communication and how to improve student confidence. As students have more experience with oral presentations and exams, they may build additional confidence and have lower communication apprehension. Another area of study might be investigating instructor bias related to grading. Kerby and Romine (2009) suggested the need for good rubrics to allow for consistent grading across the different presentations. This research stream could investigate how to make the most objective rubrics to ensure fair grading during oral exams. Finally, future research could consider integrating faith into the exam more directly, such as adding an ethical dilemma to the problem and requiring the student to respond with biblical references and illustrations.

CONCLUSION

This study has addressed the communication competency gap found between accounting graduates and the expectations in the accounting profession. To build communication and technical skills, oral exams were implemented, which allowed students to deepen their understanding of complex accounting topics and work on their ability to communicate those topics with a “client.” Graduates of the accounting program indicated that the exams were helpful for building communication skills and helped them to build confidence in a professional setting. Building communication skills is imperative for Christian leaders to serve others. Accounting programs should develop students’ communication skills in ways that glorify God and prepare them for meaningful relationships.

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APPENDIX A: ORAL EXAM PROBLEM EXAMPLE

Oral Exam— Leases

At the beginning of this year, Bear, Co. entered into a lease with University Lease, Inc. for a large delivery truck. This three-year contract included semi-annual payments of \$15,000 on June 30 and December 31 for each year. Bear records any depreciation or amortization entries semiannually.

Complete the following:

- Email Bear for missing information. The owner of Bear has not taken an accounting course and is unfamiliar with accounting terms. In the email, you will need to communicate in a way that does not include technical lingo that individuals outside the profession do not understand.
- Create an amortization over the life of the lease.
- Prepare all the journal entries.
- In your meeting with Bear, be ready to discuss the balances reported on the balance sheet and income statement each year related to the lease.
- You will also need to defend how you determine the type of lease in this situation.

Now, assume that your client is instead University Lease, Inc.

- Prepare the journal entries from University Lease's perspective for the first year of the lease. University Lease originally purchased the truck for \$130,000 in January two years ago. No residual value was expected.