



جامعة زايد
ZAYED UNIVERSITY

Working Paper No. ZU-WP 2017-04-20

**Becoming an Accounting Professional:
An Investigation of the Skills Needed by
Female Emirati Nationals**

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The aim in this research is to investigate the skills needed by female Emirati nationals in order to be successful as accounting professionals in the United Arab Emirates (UAE) in both the public and private sector. The research team first interviewed a number of senior female accountants working in the UAE, together with a period of time spent observing accountants in the workplace. They also conducted a survey of existing accounting teaching materials used in tertiary education across the country, and they interviewed several cohorts of female Zayed University (ZU) accounting majors during their period of internship to find out about their experiences in the workplace as neophyte accountants. The team then used this information to generate a set of guidelines for use in tertiary level accounting education at federal institutions in the UAE. The research recommends ways to increase levels of retention in the national labour force for senior female accountants, and in doing so, it contributes to the process of Emiratization.

Introduction

The accounting profession is in its infancy in the UAE. Although there are around 3500 accountants working mostly in Abu Dhabi and Dubai, the majority of them are expatriate staff with overseas qualifications; around 1200 hold Indian qualifications, 1500 hold British qualifications, and 500 hold qualifications from the United States (The Accountant, 2010; Association of Certified Chartered Accountants). While the government-funded tertiary institutions have taught accounting for more than a decade, for example at ZU, at the United Arab Emirates University (UAEU) and at the Higher Colleges of Technology (HCT; FBE-UAEU; Zayed University), there remains an acknowledged shortage of Emirati nationals in the accounting profession, particularly in the private sector, e.g. the Big Four accounting firms. This is because

public sector employment, represented primarily by the government Ministries, continues to attract and retain many local graduates.

An additional factor that is of particular relevance to the study, is the fact that there is strong governmental encouragement of female participation in the workforce as a part of the process of Emiraitization. Furthermore, recent studies have shown that there are indeed increasing numbers of Emirati females who are now achieving, and aspiring to achieve, senior positions (e.g. Kemp, Madsen & Davis, 2015; Nickerson & Goby, 2017). The present study therefore seeks to contribute further to this process specifically for the accounting profession, by identifying the skills that female Emirati accounting graduates need to work effectively as well as those factors that either facilitate or impede their progress into more senior positions in both the private and public sectors.

Previous Studies

The rapid development of the UAE over the past two decades has created both opportunities and challenges for business and the professions. One consequence of this development is the fact that English is now in widespread use alongside Arabic, as well as other languages, in most organizations (Goby & Nickerson, 2013; Nickerson & Crawford Camiciottoli, 2013). Observers such as Charise (2007) and Karmani (2005) have traced this shift from the nineteen seventies onwards, following the discovery of oil and the burgeoning expatriate community, and a recent survey within the Dubai Police Department (Randall & Samimi, 2010) confirms that at least for the police profession, English may now be considered as a lingua franca. It seems likely that this situation will also be the case for many other professions within the UAE, including that of accounting profession.

A number of previous studies in other national contexts have looked at the communication skills needed by finance professionals who work in English as well as other local languages, but who do not speak it as their first language. At the same time, other studies have also looked in more detail at the consequences of adopting English as a lingua franca for accountants and auditors, and what they means for those who are using it as an additional language to get their work done. Goby and Lewis (1999) for instance investigated the communication skills required by auditors

in Singapore, and Chew (2005) completed an extensive survey of new banking employees in Hong Kong. Studies such as these have revealed complex and context-dependent requirements, such that the Singaporean auditors in Goby and Lewis' study required more practice in oral and interpersonal skills, whereas the Hong Kong banking employees in Chew's study needed better skills in written English. More recently, Aburous (2016) has shown that the accounting profession in Jordan values English communication skills and professional certifications, as a way of determining career progression in the private sector, and as a consequence of post-colonization. And Aburous and Kamla (under review) draw on the work of Bourdieu and Thompson (1991) and report on the disempowerment that some Jordanian accountants experience as a result, because they perceive that it is only through English, and the achievement of a certain proficiency level in English, that they will be able to adequately complete their professional tasks. While studies such as these would suggest an increasing interest in the language skills needed by accountants in contexts in which English is not spoken as a first language by the majority of the population, together with the challenges that accountants may face because of this, to date, no study has taken place of the communication needs and/or experience of Emirati accounting professionals working in the UAE.

Elsewhere in the world, studies have also identified the generic skills that accounting professionals require, including problem solving skills and analytical thinking skills, as well as other types of communication skills, such as written communication skills and teamwork skills, most notably in the United States, Canada, Australia and New Zealand (Jones, 2013). As Kavanagh and Drennan (2008) report for Australia for instance, employers expect that accounting graduates will have basic accounting and analytical skills, but they also want other skills such as written skills, oral skills, teamwork skills and interpersonal skills. Following on from this, Sin (2011) reports on her interviews with accounting professionals, and reveals that communicative expertise was considered instrumental in maintaining trust in the interpersonal relationships that underpin many of the activities that take place within accounting, most particularly in auditing (Jones & Sin, 2012; Sin 2011). In other words, accounting professionals need a battery of different skills if they are to work effectively, including not just business knowledge, but also appropriate

interactional skills and language skills (Louhiala-Salminen & Kankaanranta, 2011). For the UAE in particular, interactional skills are also very likely to involve intercultural skills, as current estimates suggest that there are as many as 220 different national cultures that are estimated to be living and working in the country (Nickerson & Crawford Camiciottoli, 2013).

Finally, in the past decade, various scholars have begun to investigate what constitutes appropriate training and to incorporate this into undergraduate and graduate programs for students of accounting. This has included a number of different areas of interest, such as the development of critical reflection skills (e.g. Lucas & Tan, 2011), the development of a professional identity (e.g. Sin, Reid & Jones, 2012) and a focus on the communication skills that are required in order to facilitate actual accounting practice (e.g. Sin, Jones & Petocz, 2007). It seems plausible that many of these skills will also be of relevance for accounting professionals in the UAE. The present study therefore seeks to identify which skills are most needed by senior auditors and accountants working in the UAE, and to then incorporate these into a set of guidelines for use in tertiary federal institutions.

Research Aims

The research had the following goals:

- The project aimed to contribute directly to improvements in accounting education at tertiary level in federal institutions. It was therefore designed to identify the communication skills that female Emirati nationals need if they aspire to achieve membership of the community of practice that constitutes the accounting profession. These skills constituted a unique set of culturally relevant solutions for accounting majors in the UAE, the first such programme in the Gulf Region.
- The project focused in particular on the position of Emirati females in the accounting profession. It aimed to identify those factors specifically related to enacting the profession that influence levels of both attrition and of

retention, and in doing so, it sought to contribute to the process of Emiratization.

- The project was multidisciplinary in nature, and encompassed the scholarly fields of accounting, leadership and communication. It aimed to provide innovative solutions for national accountants that go beyond our existing knowledge of what it means to enact the profession in the United Arab Emirates.

These aims were operationalized into the following research questions:

RQ1. What communication skills do female Emirati nationals need if they aspire to achieve membership the accounting profession in the UAE?

RQ2. What factors specifically related to enacting the profession influence levels of attrition and retention for female national accountants?

RQ3. In response to RQ1 and RQ2, what training do female Emirati nationals need to succeed as leaders in the accounting profession in the UAE?

Methodology and Participants in the Study

As discussed above, the study sought to identify the skills that female Emirati nationals need to become successful participants in the community of practice constituted by the accounting profession, as well as identifying those factors related to their professional life that may contribute to the process of attrition. In doing so, it considered both the arguments put forward by Bourdieu and Thompson (1991) that the use of a particular language in any given context is significant, most especially in post-colonialⁱ contexts, as well as those provided by Louhiala-Salminen and Kankaaranta (1991), that lingua franca English, is now viewed by many people in business as a neutral means of facilitating their work.

The study included a series of interviews and other observational methods, including time spent in the workplace, together with a survey of current educational materials. It employed a variety of different methods and approaches in order to gather the data required, as follows:

RQ1. What communication skills do female Emirati nationals need if they aspire to achieve membership the accounting profession in the UAE?

RQ2. What factors specifically related to enacting the profession influence levels of attrition and retention for female national accountants?

The methods used to investigate RQ1 and RQ2 were, i) structured interviews and/or focus group discussions (FGD) with key individuals, and ii) a period of observation with accounting professionals in the workplace. The research team interviewed around 30 senior accountants on a range of topics relating to business knowhow, leadership skills, communication strategies, critical incidents and other factors of relevance for career progression and attrition (as detailed by Aburous, 2016). These translated interviews were then transcribed using a speech recognition programme, e.g. Dragon Naturally Speaking, and the transcription was then coded using a grounded theory approach such as that put forward by Glaser and Strauss (1967) to identify re-occurring themes in the discourse.

RQ3. In response to RQ1 and RQ2, what training do female Emirati nationals need to succeed as leaders in the accounting profession in the UAE?

The methods used to investigate RQ3 were classroom observation and the analysis of textbook materials according to the thematic analysis identified in RQ1 and RQ2. At the same time, the team also interviewed around 20 female ZU accounting majors during or shortly after their internship period, to capture their initial experience in the profession, and their views on the interface between the working context and their education.

The research team made contact with prospective participants in the study in the Autumn of 2016, using a variety of different methods. These included direct contacts with ZU accounting majors who were about to embark on their internship and discussion with the Association of Certified Chartered Accountants (ACCA) and with Emirati nationals employed in the private sector with companies such as Deloitte. All of those participating were assured that their responses would be anonymised and used only for research purposes. In addition, as one of the research

team was bilingual in Arabic and English, they were also given a choice as to which language the interview would be conducted in. The interviews with all the participants took place in the Spring of 2017. Once the thematic analysis had been completed, the survey of textbook materials then took place to identify any tertiary institutions in the UAE.

Findings (Questions to be answered)

In the course of our research, we expect to be able to find the answers to the following questions (in addition to our over-arching Research Questions):

- 1. Given that Arabic is more widely used in that government sector, what challenges does this propose for junior accountants who have completed their university education through the medium of English?*
- 2. Given that Arabic is the first language for Emiratis and English is used in business education and practice, what, if any are the issues and tensions resulting from that and how to participate address them?*
- 3. What are the reasons behind most Emirati female graduates opting for public sector employment?*
- 4. Do the materials we survey meet the needs identified in the themes discussed by our survey participants?*
- 5. Is it possible to identify any shared strategies that senior female accountants have adopted to facilitate their enactment of the accountancy profession?*

Implications of the Study

Our study will have important implications for accounting education in tertiary institutions in the UAE. It will identify those areas that are already part of the existing program, while at the same time suggesting other areas that should be incorporated into education and training for accountants in the future.

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Prospective Journal Submissions

Accounting Education, Accounting Auditing and Accountability Journalⁱⁱ, Business and Professional Communication Quarterly

ⁱ While the UAE may be viewed somewhat differently than other post-colonial nations, such as India, Hong Kong or Jordan, because of the different historical context, we nevertheless believe that the current status of English is similar. Within the present study, we will therefore consider the UAE and the use of English, as similar to other post-colonial societies in which English has continued to be an important constituent in numerous professions.

ⁱⁱ A Special Issue of *AAAJ* on Language and Translation in Accounting will appear in 2017, initial submissions due in June. We will be submitting this study for their consideration.