

The Tax Practitioner/Client Interview

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ABSTRACT

This paper presents an experiential assignment that introduces students to effective interviewing methods within the context of a tax practitioner/client interview. The assignment is accounting-related, but the goal of developing interviewing techniques as a critical subset of communication skills is of broad importance to all business disciplines. The exercise integrates the development of oral communication, critical thinking and team-building skills. Students work in interviewer/interviewee teams to prepare for, conduct and conclude an interview involving a tax topic. Reflection assignments and classroom de-brief sessions are used to reinforce learning and encourage critical evaluation. The exercise incorporates competencies identified as essential for entry-level accountants by the Joint Curriculum Task Force of the Institute of Management Accountants and the Management Accounting Section of the American Accounting Association. It also incorporates the taxation compliance and planning competency outlined by the Task Force.

Keywords: Interviewing, critical thinking, teamwork, accounting education, reflection

INTRODUCTION

The importance of oral communication skills for success in business is widely acknowledged with a recent study of AACSB schools showing that 76% have presentation skills as one of their learning objectives (Brink and Costigan, 2015). The development of presentation skills is important, but experience with other aspects of oral communication is also necessary for successful business careers. In a wide variety of circumstances novice professionals are required to conduct formal and semi-formal interviews, a form of conversing and listening with persons outside of their organization. Circumstances in which information must be acquired from clients are diverse and students do not often practice these skills as part of their business education.

This article describes an exercise that integrates oral communication, critical thinking and team-building skills in the context of a tax practitioner/client interview. Although the specific assignment is accounting-based, the broad objective, developing interviewing skills is of value within any business discipline. Akers and Yahr (2005) addressed the importance of interviewing and communication skills for entry-level accountants and described an interview assignment directed at helping auditing students develop these skills. In their experiential exercise, students prepared for, conducted and documented a client interview directed at understanding an entity's internal controls (Akers and Yahr, 2005). Moreover, the need for strong interview abilities is considered particularly important when participants are engaged in problem-solving communications that involve highly technical information such as tax accounting. In such situations, active and flexible information exchanges are essential. Brink and Costigan (2015, 208) note, "Conversing is also crucial in the workplace, because it is the method of choice when the oral message is important or complex."

Interviewing may be viewed as spanning three levels of difficulty: (1) Cooperative interviewee; (2) indifferent interviewee; and (3) strategic/hostile interviewee. The fundamental skills needed when dealing with each interviewee type are best acquired at the cooperative level. Common interviewer proficiencies include: appropriate preparation, active listening, effective questioning and flexibility. Yet, even when the goals of the interviewer and interviewee are aligned; there are significant communication challenges to be faced. In the course of this exercise students experience a complex and dynamic situation which provides them with a fuller understanding of potential client interview challenges and an introduction to using best practice tools by which these challenges can be overcome.

The assignment integrates three of the five foundational competencies identified by the 2014 Joint Curriculum Task Force of the Institute of Management Accountants and the Management Accounting Section of the American Accounting Association. Also addressed is the taxation compliance and planning accounting competency outlined by the Task Force. The Task Force advanced an integrated competency-based framework to improve accounting education. An over-riding objective of the framework is that accountants should master specific competencies

aligned with their unique developmental needs at various stages of their careers. The framework consists of five foundational competencies that address the particular skills required of entry-level accountants. The foundational competencies are: 1) communications, 2) human relations skills, 3) analytical thinking and problem solving, 4) quantitative methods and 5) technology (Lawson, 2014). The tax practitioner/client interview simulates a typical activity required of early career accountants and is well aligned with the oral communication, human relations and analytical thinking and problem solving competencies identified by the Task Force. Integral to achieving the assignment's oral communication learning goals are reflection activities that are discussed later in this article. Several dimensions of the human relations competency identified by the Task Force such as relationship building, team management and negotiation skills are directly addressed by the team-building learning goals of the exercise. Moreover, the critical thinking learning goals of the exercise reinforce the analytical thinking and problem-solving competency advocated by the Task Force. In this regard, students are required to interpret and develop a solution to a real-world tax fact-set. Coincident with the critical thinking objectives of the exercise, students gain exposure to the taxation compliance and planning competency established by the Task Force. This competency emphasizes that accountants should be both well grounded in tax fundamentals and possess awareness of how taxation issues can impact business activities.

THE ASSIGNMENT

In building the assignment, we adhered to Shaw's (2010) template that enumerated five basic steps to effectively design a role-play exercise. 1) Identify a topic and clear learning objectives. 2) Estimate and allot the time needed for the project. 3) Craft the role-play to include intragroup and intergroup discussion. 4) Prepare a background scenario that is made available prior to the learning unit. Include instructions for each team or individual participant. 5) Determine a specific timeline for activities to be performed.

The exercise enables students to experience the complexities of client interviewing as interviewers/interviewees in small groups. Although the reported project is based on a tax case, the assignment outline that follows is relevant to any situation in which an interviewer needs to obtain key information from a client interviewee who is cooperative, but not an expert in the subject field. Typical examples would be system designer/end-user, financial planner/individual client, and advertising executive/client.

Pre-work: Links are posted on interviewing techniques and interview competition presentations from law schools, which are assigned to be read or viewed prior to Class Session 1.

Class Session 1 (30 minutes):

Instructor presentation and class discussion on purposes, processes and interview best practices, as summarized in Table 1.

Table 1: Interview Process Steps

Step	Interview Process	Primary Elements
1	Preparation	Establish time and place, conduct preliminary research
2	Beginning the Interview	Greet the client, ensure that they are comfortable
3	Problem Identification	Establish rapport, identify major issues
4	Client Free Narrative	Listening and observing do's and don'ts, overcoming listening barriers, body language considerations, questioning techniques (open and closed-ended), overcoming disclosure issues
5	Identify Alternative Solutions	Consider information provided by client to extent it relates to preliminary research done in Step 1
6	Advising	Discussion of tax and accounting options, if appropriate
7	Concluding	Confirm client instructions, action plan, and thank-you!

Students are formed into groups as either interviewers/tax practitioner staff or interviewees/clients. The interviewer groups are given very basic facts of the case, assigned a tax issue to research and instructed to prepare a list of questions for the interview. This requires understanding the relevant tax rules and developing questions that will elicit the facts needed to determine the client's tax status. The interviewee groups are given the facts of the case to study and are instructed to convey the key facts only when asked on-point questions. Interviewer groups that ask questions targeting key issues will be rewarded with relevant facts by the interviewee. Vague or off-topic questions will elicit non-relevant responses. Each student within a group adopts a role. The roles include Board Members,

Executive Director or CFO for the client and Interviewer 1, 2 or 3 for the tax practitioner staff. The actual case, *Atlanta Athletic Club v. Comm.* (71 AFTR 2d 93-588), was edited and distributed to the interviewees with a fictitious name so that students could not simply retrieve it from the tax service.

Intervening week:

Interviewer groups perform research on tax issue.

Interviewee groups learn the complicated fact-set.

Pre-task reflection memo: Students are required to express their expectations about the upcoming interview, with the best examples appropriately conditioned by the dialogue in Class Session 1 and the pre-work. (Graded as a minor component of the post-task reflection memo).

Class Session 2 (75 minutes):

Interview (60 minutes): Interviewer and interviewee teams are matched and sent to convene in private spaces around the building to perform the interviews. All interviewers are charged with taking notes during the questioning and developing and asking follow-up questions, if appropriate.

Team wrap-up and re-convene (5 minutes): The teams talk over their observations and return to the classroom for a quick de-brief.

De-briefing session (10 minutes): The de-briefing session includes the sharing of experiences and the distribution of the actual tax case including its resolution.

Follow-up: Interview questions and responses are submitted (as a team) to the instructor.

Post-task reflection memo: Students individually write 1-2 pages on their experience that is graded using a simple, 3-column rubric that evaluates length, format, content and editing, grammar, etc. Memo excerpts are included in Table 3.

LEARNING OBJECTIVES

The overall learning objective of the assignment is to introduce students to good interviewing techniques. The broader learning objectives are to develop oral communication, critical thinking, and team-building skills and are outlined in Table 2.

REFLECTION QUESTIONS

The many benefits to students from reflection assignments are well addressed in the literature. Duron, Limbach & Waugh (2006) explain the advantages of assigning reflective writing in their article about encouraging critical thinking in any discipline. "In addition to encouraging students to reflect upon what they have actually learned, this type of activity also helps make the material personally and/or professionally relevant" (Duron, Limbach & Waugh 2006, 164). Lawrence (2013) reviews the history of the use of reflective writing in management classes. She concludes; "[I]ncorporating reflective exercises in business communication courses can help students take more responsibility for their own knowledge, become better writers and thinkers, and, in turn, become better managers and leaders" (Lawrence, 2013, 194). Similarly, Guess (2014), reporting on an accounting project, states that, "Reflective writing supports the assessment of critical thinking, communication, writing, analytical reasoning and evaluation. These skills are among the highest level of learning as identified in Bloom's Taxonomy" (Guess, 2014, 118).

Before the interview, students prepare a pre-task reflection writing, which adds to student preparation for the upcoming client meeting and provides a benchmark for later comparison. In this exercise, students are asked to consider various aspects of the client meeting such as what they expected to learn, how confident they are in their preparation and how they anticipate the client might respond.

Table 2: Mapping of learning objectives to “interviewing the client” exercise

Learning objective	How accomplished
Oral communication:	
1) Demonstrate professional behaviors including preparedness and respectful presentation.	Students conduct interviews using interviewer / interviewee roles agreed-upon in planning.
2) Develop confidence in relationship to their interviewing skills.	Students incorporate interview methods presented by instructor: questioning techniques, body language considerations, overcoming listening barriers.
3) Gain experience in interviewing either as an interviewer or an interviewee.	Interviewees convey key facts only if on-point questions are asked. Interviewers take notes and ask follow-up questions.
4) Develop awareness of interviewing techniques including listening skills.	Presentation and class discussion on purposes, processes and interview best practices.
Critical thinking:	
1a) Identify the issues needed to analyze the case or problem.	Interviewers work in groups to research the tax issue.
1b) Identify the relevant information presented in the case.	Interviewees learn complex fact-set. Interviewees formulate answers based on the given facts of the case and instructions to convey the key facts only when asked on-point questions.
2) Identify the alternative solutions to the case.	Interviewers formulate closed, open and secondary interview questions based on issues identified in 1a.
3) Derive solution and discuss actual tax case outcome.	All students de-brief, teams share their findings and class discusses the court ruling.
4) Reflect on strengths and weaknesses.	Students write pre-interview and post-interview reflection memos.
Team-building skills:	
1) Gain experience in working towards mutual agreement and common decisions in a team-based setting.	Interviewers work in teams to research the tax issue and formulate the interview questions. Interviewers work together to collectively decide on interview protocols and which questions to include. Interviewees work in groups and decide what roles each will play and basic strategy. Interviewer teams submit questions and responses as a team.

At the conclusion of the exercise the students write a post-task reflection memo. Excerpts from student memos are provided in Table 3. Post-task reflection activities provide students with an opportunity to take a step-back from and critically evaluate the encounter, consider their actions and those of other participants and assess actual outcomes versus those anticipated. They also provide an important opportunity to consider the interpersonal subtleties of the client and team dynamics. Importantly, reflection exercises reinforce student learning by transforming the assignment from a hands-on practical lesson into a critical evaluation. The following post-reflection questions were used in this exercise and can be easily modified to accommodate almost any project:

Based on the pre-reflection, how well did the interview meet your expectations?

What did you learn about your strengths and weaknesses from the project?

What was your strongest interview question/answer?

What was your weakest interview question/answer?

As noted above, only the reflection memo was graded (5% of semester grade). Performance was not evaluated as

this task was intended to be a non-stressful introduction to the dynamics of interviewing. If desired, evaluation of actual quality can be achieved through several methods: 1) Student self-assessments; 2) team peer assessments, and 3) recording of interviews by phone or other devices and posting on external or internal hosting sites for subsequent review.

Table 3: Individual Student Reflection Memo Excerpts

I learned that it can be very exciting to begin to uncover the answer you are looking for. I also noticed that there are some things that I need to work on, like skipping questions and jumping in too quickly. Overall, this was a great learning experience. Not only did I learn what client interviews are like but I also learned what I am like as an interviewer.

Overall, the interview met the expectations from the pre-reflection. The process was helpful to gain an understanding of how clients can withhold information unknowingly because questions were not specific enough to gather the required information. Several follow-up questions arose during the interview to dig deeper into the client responses.

In closing I really appreciate this assignment and think it was a great idea for our advanced taxation class.

Interviewing is not something that is regularly covered in most accounting classes and I believe it should be for all the above reasons. Given my prior work experience and in my current role I have been exposed to interviews and have developed some of the skills needed to be successful but that is not the norm for most of the students at our university. I believe these assignments will build confidence in the younger generation and make them stronger and more valuable associates in today's job market.

From this interview I gained quite a bit of knowledge, I would say. I learned there is a time to talk and there is a time to listen. I found out that if I, kind of, took a step back and listened I would get more out of what they said versus trying to talk over them. Another thing I learned was how much people open up when they trust you. At first I didn't expect it to go as smoothly as it did, but since we had rapport with our clients it truly helped. What I learned about myself is that I am a great listener. I was able to really understand everything once I truly listened to what the interviewee said. Overall, this has been a great experience because it was hands on and fun because it was on you. No one told you how to do it, you just did and getting that satisfaction of completing the task your way was great. Plus sharing it with others wasn't bad either.

The knowledge I gained from this experience was how to interact with a client. This was my first time doing anything like this so I had no idea how to ease into the interview, asking more broad questions at first, then asking more complex and in-depth questions as follow-ups to gain all the necessary information needed. Also, that the interview doesn't necessarily have to be serious the entire time, jokes and small talk are very important at times.

What I learned about myself is that sometimes I have to come out my shell and ask questions. I don't really like to talk but by doing so I actually asked a few good questions that resulted in information that we needed.

I do believe I gained some client interview knowledge from this experience that I can use in future situations. I think I would be able to prepare more questions that targeted my end goal. I also believe that the follow up questions after receiving information from the interviewee were helpful to this situation and I would make more use of them in a future scenario. It seems difficult to think of a follow up on the spot and that's the "fun" of the interview. We had no idea what we were going into and that made it interesting. I learned that it's a bit stressful to be on the interview side of a situation. You have to be on your toes and work as a team to get to the answer or end result. I learned that I am more than capable of performing this kind of task as long as I properly prepare. I also learned that I can work on calming my nerves when going into this kind of situation. I feel that with more practice, I wouldn't be as nervous to face a project like this in the future.

This interview far exceeded my expectations pertaining to the questions and interviewing skills of the interviewers. I expected for there to be a lot of confusion for the interviewers seeing how many of them had never interviewed anyone before. I was also very impressed by the depth of the questions as they were very concise as if they knew what to ask for. The interview went very well in general. I expected the interview to take a long period of time and I was surprised to see how quickly the interview took place considering the large number of questions and the information the interviewers were extracting from us.

The interview was fun because I was tough on the interviewers by answering the question, but not as thoroughly as they would have wanted me to.

I never learned much on client interviewing, everyone focuses on getting past the interviewing process for jobs. I find it interesting on how you have to really read the person across the table in order to understand how you should greet them and to help you distinguish how the interview went. The interviewers had many great open ended questions.

Honestly, I did not know what to expect prior to this interview. I was leaning toward the interview not going well,

because I didn't think the interviewers were going to ask the right questions in order for them to gain much information on if the gain was unrelated business income or not. The interview most definitely went in the opposite direction, they were full of intellectual questions that were perfect for them to gain enough information on the case to figure out what the outcome was. I was surprised how well it went, I was also shocked on how easy it was for me to answer their questions.

CONCLUSION

This paper presents an experiential assignment that introduces students to effective interview methods. It achieves this learning objective by integrating the development of oral communication, critical thinking and team-building skills within the context of a tax practitioner/client interview. Although business professionals frequently interview persons outside their organization, students seldom practice these skills. Participants were positive about their experience and one student even admitted that the exercise was "fun". The exercise incorporates three of the five foundational competencies identified as essential for entry-level accountants by the Joint Curriculum Task Force of the Institute of Management Accountants and the Management Accounting Section of the American Accounting Association in 2014. It also incorporates the tax planning and compliance competency outlined by the Task Force (Lawson, 2014). While the exercise described is assigned in tax accounting classes, developing interviewing skills is of importance to all business disciplines and the protocol described can be adapted to a broad range of scenarios.

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