COMMUNICATION SKILLS



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PREFACE

Effective communication is the cornerstone of success in any organisation. Whether it is conveying information to employees, engaging with customers, or interacting with stakeholders, the way in which we communicate can influence relationships, decision-making, and ultimately, the long-term success of an organisation. However, communication is not just about the words we use or the channels through which we deliver our messages—it is also about the ethics that underpin these interactions.

This book, **Communication Skills for the Certified Public Accountants (CPA)**, is designed to help students navigate the complexities of ethical communication within a professional environment. As a core component of the CPA syllabus, this book addresses both the technical aspects of communication and the ethical considerations that are crucial in fostering trust, credibility, and respect in business interactions.

Throughout this book, we will explore the essential principles and skills that underpin effective communication, with a particular emphasis on how these principles apply in accounting and business contexts. The importance of ethical communication cannot be overstated, as it directly impacts the reputation of organisations, shapes professional relationships, and ensures compliance with regulatory standards.

The chapters are structured to provide students with practical knowledge and real-world applications, guiding them in mastering the art of clear, concise, and respectful communication. From understanding the basics of communication theory to navigating complex ethical dilemmas, this book equips future accountants with the tools needed to communicate with integrity, whether in writing, face-to-face, or in digital formats.

Our goal is to provide students with a comprehensive understanding of both the technical and ethical aspects of communication, preparing them to handle the demands of the modern business environment. As you work through the material, you will find illustrative examples, key principles, and case studies that reinforce the core concepts, allowing for deeper understanding and application.

Communication is more than a skill—it is a responsibility. The way you communicate shapes the trust others place in you, influences decision-making, and reflects your commitment to ethical standards. By mastering effective communication, you are not only enhancing your professional abilities but also positioning yourself as a leader who values transparency, respect, and integrity.

We hope this book serves as a valuable resource throughout your studies and future career, helping you to develop the communication skills necessary to thrive in the competitive field of accounting and beyond.

CPA Ronoh Benson Benhard
Synapse Global Institute
2025

Table of Contents

PREFACE **4**

CHAPTER ONE: **9**

INTRODUCTION TO COMMUNICATION **9**

1.1 Meaning of Communication 10

1.2 Role of Communication in an Organisation 12

1.3 Elements of Communication 15

1.4 The Communication Process 18

1.5 Principles of Effective Communication 21

1.6 Essentials of an Effective Communication System 24

1.7 Barriers to Effective Communication 27

CHAPTER TWO: **30**

TYPES OF COMMUNICATION **30**

2.1 Formal and Informal Communication 31

2.2 Flow of Communication in an Organisation 34

2.3 Grapevine Communication 37

2.4 Internal and External Communication 40

2.5 Interpersonal and Intrapersonal Communication 43

2.6 Cross-Cultural Communication 46

2.7 E-mail Communication 50

2.8 Visual Communication - Graphs/Charts/Tables/Diagrams/Pictures 55

CHAPTER THREE: **59**

ORAL COMMUNICATION **59**

3.1 Meaning of Oral Communication 60

3.2 Importance of Oral Communication 62

3.3 Types of Oral Communication - Face-to-Face and Telephone Conversations 64

3.4 Effective Listening - The Listening Process, Principles of Effective Listening, Listening Techniques, Barriers to Effective Listening 67

3.5 Interviews - Types, Purpose, Preparation, and Conduct of Interviews 71

3.6 Persuasive Communication - Meaning, Objectives, Creating Persuasive Messages, Approaches to Persuasion 75

CHAPTER FOUR:..... 79

NON-VERBAL COMMUNICATION 79

4.1 Meaning and Importance of Non-Verbal Communication 80

4.2 Forms of Non-Verbal Communication..... 83

4.3 Effective Use of Non-Verbal Communication 86

4.4 Barriers to Effective Non-Verbal Communication 89

CHAPTER FIVE:..... 92

WRITING SKILLS..... 92

5.1 Sentence Construction and Paragraph Development 93

5.2 Business Letters 96

5.3 Memorandum..... 100

5.4 Posters and Notices 104

5.5 Forms and Questionnaires 108

5.6 Circulars and Newsletters..... 112

5.7 Advertisements and Publicity Materials 117

5.8 Documents Used in Business Transactions - Letter of Enquiry, Catalogue, Quotation 121

5.9 CVs and Resumes..... 127

CHAPTER SIX: 134

PUBLIC SPEAKING AND PRESENTATION.....134

6.1 Effective Presentation Skills 135

6.2 Audience Analysis..... 138

6.3 Selecting and Researching the Topic..... 142

6.4 Preparation and Organisation of an Effective Presentation 145

6.5 Structure of Presentation 148

6.6 Presentation Aids 152

6.7 Public Speeches – Structure and Delivery of Public Speeches 155

6.8 PowerPoint Presentations 158

CHAPTER SEVEN 162

GROUP AND TEAM COMMUNICATION 162

7.1 Group Communication Networks 163

7.2 Team Communication 167

7.3 Communicating in Virtual Groups and Teams – Group Emails, WhatsApp Groups, Social Media 171

7.4 Meetings – Types, Role of Members, Preparation, Conduct, Documents Used in Meetings 175

7.5 Conferences and Symposia 179

CHAPTER EIGHT 183

REPORT AND PROPOSAL WRITING 183

8.1 Types and Purpose of Reports 184

8.2 Structure and Content of Reports 187

8.2 Structure and Content of Reports 192

8.3 Types and Uses of Proposals 197

8.4 Structure and Content of Proposals 201

8.5 Writing of Formal Reports and Proposals 206

CHAPTER NINE: 209

INFORMATION TECHNOLOGY AND COMMUNICATION 209

9.1 Role and Impact of Technology in Communication 210

9.2 Communication Networks – Internet, Intranet, and Extranet 214

9.3 Teleconferencing and Video Conferencing 218

9.4 Webinar 222

9.5 Wireless Technology 226

CHAPTER TEN 230

ETHICS IN COMMUNICATION 230

10.1 Role of Ethical Communication in an Organisation 231

10.2 Principles of Ethical Communication 234

10.3 Ethical Issues in Communication 237

10.4 Enhancing Ethical Communication in an Organisation 240

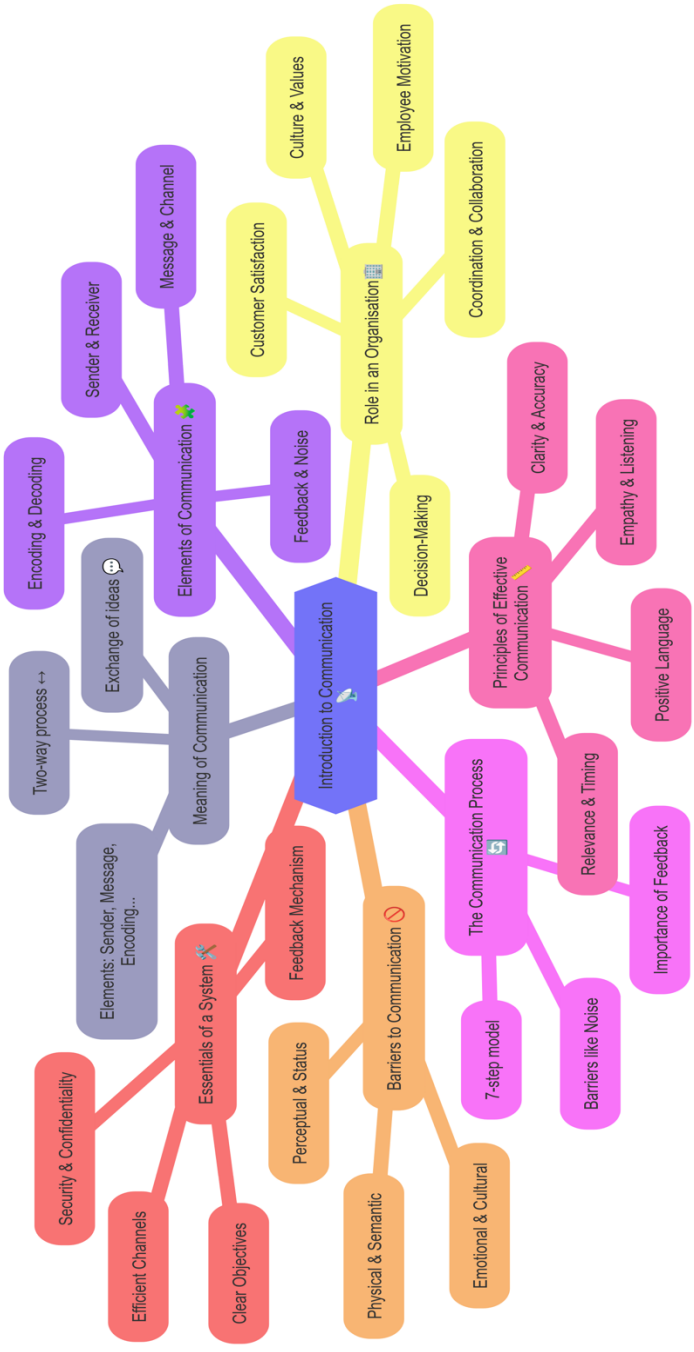
10.5 Factors Influencing Ethical Communication 243

10.6 Ethical Dilemmas in Communication 247

10.7 Handling Ethical Dilemmas in Communication 250

CHAPTER ONE:

INTRODUCTION TO COMMUNICATION



1.1 Meaning of Communication

Communication is a fundamental process through which individuals exchange information, ideas, thoughts, emotions, or instructions. It is a critical skill that facilitates understanding, decision-making, problem-solving, and collaboration in both personal and professional settings. In the business environment, effective communication ensures clarity, reduces misunderstandings, improves efficiency, and fosters positive relationships among individuals or teams.

Communication is not limited to just sending messages; it also involves receiving, interpreting, and providing feedback to ensure the exchange is clear and accurate. It is a two-way process, where both the **sender** and **receiver** are actively involved in creating meaning and ensuring mutual understanding.

The process of communication can be broken down into several key components:

1. **Sender**: The sender is the person or entity who creates and sends the message. The sender has an intention or purpose for communicating, which could range from sharing information to persuading or influencing others.
    - *Example*: A manager sending an email to the team about the completion of a project.
2. **Message**: The message is the content or information that the sender wants to communicate. It can be in the form of words, symbols, gestures, or actions. The message must be clear, concise, and structured to ensure the receiver understands the intended meaning.
    - *Example*: The content of the email detailing the project's status, deadlines, or expectations.
3. **Encoding**: Encoding refers to the process of converting the message into a form that can be communicated, such as spoken or written words, visual elements (like diagrams or charts), or non-verbal cues (body language, gestures).
    - *Example*: The manager choosing to send an email instead of calling a meeting to convey the message.
4. **Medium (Channel)**: The medium is the method or channel through which the message is transmitted from the sender to the receiver. It could be verbal (spoken language), written (emails, reports), or non-verbal (body language, visual aids). The choice of medium depends on the message's nature, urgency, and the relationship between the sender and receiver.
    - *Example*: The medium could be an email, a phone call, a face-to-face meeting, or a presentation.

5. **Receiver**: The receiver is the person or group who receives the message. They must decode the message, which means interpreting and making sense of the information conveyed. The receiver's understanding is influenced by their background, experience, language, and even mood at the time of receiving the message.
    - *Example*: The team members who read the manager's email and understand the status of the project.
6. **Decoding**: Decoding is the process where the receiver interprets or translates the message from its symbolic form into meaningful content. Effective decoding requires the receiver to pay attention, understand the language used, and be able to interpret the message accurately.
    - *Example*: A team member reading the email and understanding the message about the project's progress.
7. **Feedback**: Feedback is the response provided by the receiver back to the sender. It ensures that the communication loop is completed. Feedback can be verbal, written, or non-verbal, and it indicates whether the message has been understood, accepted, or needs further clarification.
    - *Example*: A team member replying to the email to confirm understanding or ask for clarification.
8. **Noise**: Noise refers to any factors that distort or disrupt communication, making it harder for the sender's message to be received accurately. This can be physical noise, such as loud background sounds, or psychological noise, such as misunderstandings or distractions.
    - *Example*: A poor internet connection during a video call or a misinterpretation of the manager's tone in an email.

Key Points to Remember:

- **Communication is a two-way process** involving both the sender and the receiver. Effective communication requires both parties to be engaged.
- The message must be **encoded** in a clear and concise manner to ensure that it is easily understood by the receiver.
- The **medium** used for communication should be selected based on the type of message and the context of the communication.
- **Feedback** is crucial for ensuring that the message was understood as intended.
- **Noise** can hinder effective communication, so steps should be taken to reduce distractions and misunderstandings.

1.2 Role of Communication in an Organisation

Communication is essential for the smooth functioning of any organisation, playing a vital role in shaping its structure, culture, and performance. It is the key through which information flows between employees, departments, and leadership, facilitating coordination, decision-making, and the achievement of organisational goals. Effective communication within an organisation not only ensures that all members are aligned and informed but also contributes to a positive work environment, employee satisfaction, and overall organisational success.

Key Roles of Communication in an Organisation

1. **Facilitates Coordination and Collaboration**
   In any organisation, different departments and teams must work together to achieve common objectives. Effective communication ensures that everyone is on the same page, reducing misunderstandings and confusion. It facilitates the **flow of information** across various levels, enabling employees to collaborate effectively, share knowledge, and solve problems together.
   - *Example*: A project team regularly updates one another through emails, meetings, and reports to ensure that all tasks are aligned and deadlines are met.
2. **Supports Decision-Making**
   Communication is integral to decision-making at all levels of the organisation. Leaders rely on accurate and timely communication to gather information, evaluate options, and make informed decisions. At the same time, clear communication helps employees understand the rationale behind decisions, fostering transparency and trust.
   - *Example*: A manager uses reports and data analysis to make a decision about budget allocations, then communicates the decision to the team to ensure everyone is aware of the new priorities.
3. **Promotes Organisational Culture and Values**
   Communication is a vehicle for transmitting the core values, beliefs, and norms of the organisation. Leadership uses communication to reinforce the organisation's culture, set expectations, and align employees with organisational goals. When effectively communicated, the organisation's mission and values become a guiding force for employees' behaviours and actions.

- *Example*: Regular internal newsletters and town hall meetings where leaders communicate company goals, achievements, and challenges help instil a sense of belonging and shared purpose.

4. **Enhances Employee Engagement and Motivation**

   Effective communication plays a significant role in keeping employees engaged and motivated. When employees receive clear, consistent, and transparent communication from leadership, they are more likely to feel valued, informed, and connected to the organisation. Open communication channels also allow employees to voice their concerns and provide feedback, which contributes to a positive work environment.

   - *Example*: A regular feedback loop, where employees can provide input on company policies, work culture, or new initiatives, enhances employee involvement and morale.

5. **Improves Problem-Solving and Innovation**

   Communication fosters an environment where employees can share ideas, discuss challenges, and collaborate on solutions. Open and free-flowing communication encourages creativity and innovation by allowing employees to present new ideas and approaches without fear of judgment. It also helps resolve conflicts or misunderstandings quickly, ensuring that issues do not escalate into larger problems.

   - *Example*: A cross-departmental meeting where employees from various functions brainstorm ideas for a new product launch, resulting in innovative solutions that benefit the company.

6. **Contributes to Customer Satisfaction and External Relations**

   Communication does not only happen internally within an organisation but also extends to interactions with external stakeholders, such as customers, suppliers, investors, and the public. Clear and effective communication with customers is crucial for building strong relationships, managing expectations, and ensuring satisfaction. It also plays an important role in crisis management, public relations, and reputation management.

   - *Example*: A company uses customer feedback surveys and email communications to address concerns about product quality and improve customer satisfaction.

7. **Facilitates Change Management**

   In today's fast-paced business environment, change is inevitable. Communication plays a key role in managing change within an organisation. It helps employees

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