Abstract
Accounting practitioners and the employers of accounting graduates consider listening to be among the most important communication skills that graduates possess. However, accounting education practices which develop students' listening skills are uncommon. Further, in the case of listening development, the current approach of prescribing that educators do more to rectify students' skills deficiencies overlooks barriers which prevent greater incorporation of listening instruction in the accounting curriculum. An alternative integrated stakeholder approach to develop students' listening skills is proposed. Informed by a broad range of education literature, the approach identifies cross-disciplinary listening development best practice and examines barriers to the widespread implementation of such practices in the typical accounting program before determining and assigning interrelated listening development roles to the key stakeholders who stand to benefit from improved student listening. It is contended that while student listening development is feasible under the proposed approach, shared contributions by accounting students, the profession and educators are needed to achieve enhanced skills outcomes.