

**RESEARCH REPORT**

**PERCEPTIONS ON THE IMPORTANCE OF  
COMMUNICATION SKILLS: THE CASE OF UUM'S  
ACCOUNTING STUDENTS**

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## **1.0 INTRODUCTION**

Deficiency of communication skill among graduates has become an endless debated issue. Lack of English language proficiency and communication skill have caused many graduates cannot fit into jobs available in the market (Lip, 2005). Communication skill is one of the important elements required for any accounting graduates to be successful in accounting profession (Ingram and Frazier, 1980; Novin, Pearson and Senge, 1990; Stowers and White, 1999; Noraza and Mazlina, 2001). According to the Assessment of Professional Competence: Proposed International Education Standard for Professional Accountants by International Federation of Accountants (IFAC) Education Committee, a professional accountant-to-be need to be able to demonstrate that they have competence, among others, to communicate effectively with users by formulating realistic recommendations in a concise and logical fashion (IFAC Education Committee, 2002). Effective communication skill is essential to an accountant because he or she is required to communicate and inform people about financial implication of current performance of an organization, and to assist management in forecasting the future (Boyle, 1988). The changing demand and the increasing complexities of the accounting profession lead to the increasing importance of effective communication skills for career success (Hirsch, Anderson and Gabriel, 1994; Stout, Wygal and Hoff, 1990).

In practice, professional accountants expect the new entry accountant to have effective communication skills. However, many of the practitioners believe that these accounting graduates do not possess adequate communication skills. This has been proved by studies done by Ingram and Frazier (1980), Andrews and Sigband (1984),

and Stowers and White (1997). In Malaysia, Noraza and Mazlina (2001) had also come out with the similar conclusion: practitioners and academicians perceived that entry-level accountants do not demonstrate adequate communication skills once they enter the accounting profession.

Therefore, this study attempts to look at this issue from the accounting students' perspective. What is the accounting students' perception about the importance of communication skills in order to be successful in accounting profession? Which skills do they perceive as the most and least important to be successful in future career? This study tries to compare whether there was any discrepancy exists between practitioners view (based on prior research) with the accounting students' view regarding the importance of communication skills in accounting profession.

## **2.0 PROBLEM STATEMENT**

Communication skills are important in most occupations, not excluding accounting profession. Accounting profession is a career where members are expected to engage in work of accounting and reporting, auditing or management, and has expert understanding of related fields such as internal control, taxation, business law, information system, and economics (CPA Australia, 2004). There is also growing demand for accountant to report 'soft issues' such as prospective financial information, key performance indicators, and environment issues (Hillary, 1997).

The role of accountant is expanding over years and increasing in complexities. Accountants are now expected to be information facilitators rather than information providers, in which they will facilitate management in decision making process instead of evaluating and controlling them (Corrigan, 1997). In addition, they are expected to perform their duties to serve the interest of public (Hillary, 1997). Accountants act as the primary provider of assurance services to users of financial information, including the public. Therefore, an effective communication approach is essential for those who involve in accounting profession. This has given rise to importance of communication skills among accountants.

According to the American Accounting Association, accounting graduates must possess effective communication skills, intellectual skills and interpersonal skills, besides acquiring high accounting technical knowledge to be successful in accounting profession (American Accounting Association, 1986; IFAC Education Committee, 2002). This is essential since the nature of work requires accountant to communicate and inform people about financial information and implication of an organization to the management, public and other interested parties. It was unarguably important for accounting graduates to possess effective communication skills to succeed in their future career.

However, the reality was a bit left behind the expectation. This was supported by unexpected results by previous studies done by Debra (2003) and Usoff (1998). Debra found out that students in accounting major were often weak in communication skills especially oral skills compared to other business major. According to Rebele (1994), new accountants often exhibit a deficiency in communication skills especially

written communication skills. This was due to the result obtained which showed that most of the accounting students perceived writing ability as unimportant compared to oral ability which they perceived moderately important for their career success as accountant.

Besides that, a study conducted by Usoff (1998) claimed that most practitioners emphasized on communication skills rather than technical skills in employing fresh graduate accountants, while most accounting students only emphasized on technical skill development for their future career success. This statement has also been supported by Cheng and Saemann (1997). From their research results, it was indicated that accounting majors were often weak in language skills although they were strong in technical skills. Due to this imbalance of skills emphasis, numerous studies have found accounting students to be the most communication apprehensive of all business majors (Nor Shaipah, Natrah and Junaidah, 2003; Elias, 1999; Faris, Golen and Lynch, 1999). Omar and Anne (1994), from their research indicated that in Australia, newly accounting graduates have encountered communication skills problems in early employment. Most of the employers perceived that these newly accounting graduates faced four most common difficulties namely comprehension of responsibilities, communicating with others, report writing and working in a team. In addition, they have also indicated that half of the 157 employers tested in Australia perceived that the recent accounting curriculum was the consequences of the problems. Besides that, John and Donald (1992), from the Bedford Committee Report claimed that while significant change was occurring in the accounting profession, there has been little change in accounting education. In the report, the most significant problem comes from the lack of readiness among

accounting graduates. Though they were strong in technical skills, they were not good at communicating, being part of the team and accepting ambiguity.

From the above statements, it was evidenced that a gap does exist between desired communication skills among accounting graduates and actual skills possessed by them. Therefore, this study attempts to look at this issue from students' perspective. This study tries to examine accounting students' perception on the importance of communication skills, and to identify any significant demographic factors that influence their perception.

### **3.0 RESEARCH QUESTIONS**

Specifically, the research questions are:

1. What are the perceptions on the importance of communication skills of Universiti Utara Malaysia's accounting students towards their employment in accounting profession?
2. Do demographics factors have significant influence on communication skills items selection?

### **4.0 OBJECTIVE OF THE STUDY**

This study attempts to achieve the following objectives:

1. To examine the perceptions of UUM accounting students on the importance of communication skills to success in accounting profession.

2. To examine the demographic factors; i.e. gender, ethnic and Cumulative Grade Point Average (CGPA) influence on the selection of important communication skills.

## **5.0 MOTIVATION OF STUDY**

The above statement motivates us to explore the perception of accounting students' on the importance of communication skills towards their future employment in accounting profession specifically for Universiti Utara Malaysia's accounting students. Even though the research on the issue of communication skills has been done for years, most studies conducted concentrated more on developed countries mainly United Kingdom, United States and Australia. In Malaysia, to date, there was no published study concerning the perceptions of accounting students towards the importance of communication skills for future accounting career. Therefore, this study attempts to extend previous researches into the perceptions on the needs of communication skills in accounting profession among accounting students in the Faculty of Accountancy, UUM. Besides, the issue of lack of communication skills among local graduates has motivated us to study this area in order to see the extent of UUM's accounting students understanding and awareness of the importance of communication skill as an essential job market requirement.

## **6.0 SIGNIFICANCE OF THE STUDY**

The finding of this research would indicate the perception of accounting students on the importance of communication skills towards their employment in

accounting field. In addition, it would help to clarify the course of action that should be taken by accounting academicians in designing and strengthening business communication and accounting program courses in order to improve communication skills for future accountants. Besides that, the findings might help to change and align the perceptions of accounting students on communication skills with the actual requirements needed by their future employer particularly public accounting firms.

## **7.0 LITERATURE REVIEW**

### **7.1 Concepts and Definitions**

According to Cambridge Dictionary (1995), perception was defined as a belief or opinion, often held by many people and based on appearances. In Oxford Dictionary (2000), perception was defined as a way of seeing or understanding. There were few theoretical models, which discussed about perception and its effects on human behavior. According to Social Cognitive Theory (Bandura, 1991), the behavior of a person involves influences of one's thoughts, emotions and biological properties and one's action. For instance, a person's expectation, beliefs, self-perceptions, goals and intention will influence and give direction to someone's behavior. In addition, the Theory of Planned Behavior as stated by Ajzen (1991) said that human action was guided by three kinds of consideration; behavioral, normative and control beliefs.

In discussing the concept of student's perception, the Self Concept-Based Model of Motivation as cited by Scholl, Beauvais and Leonard (2002) was referred. They said one's concept of self is composed of four interrelated self-perceptions: the perceived self, the ideal self, one's self esteem, and a set of social identities. Firstly,



the perceived self includes perceptions of three types of individual attributes. These include traits - labels for broad reaction tendencies and express relatively permanent patterns of behavior with assumption that people make internal attributions to individuals who consistently demonstrate a particular behavior pattern in different situations or at different times without apparent external reasons. The next attribute is competencies - individuals hold perceptions of what skills, abilities, talents and knowledge they possess. The last attribute is values-concepts and beliefs about desirable end states or behaviors that transcend specific situations, guide selection or evaluation of behavior and events and are ordered by relative importance. The second composition in self-perception is the ideal self, which represents the set of traits, competencies and values that an individual would like to possess. Then, the social identities -a process by which individuals classify themselves and others into different social categories and the last composition is self esteem -evaluative component of the self between the ideal self and the perceived self.

Nikolai (1996) divided communication into two (2) elements; oral communication and written communication. Oral communication was defined as a conversation between two people, a discussion within a group or public speaking while written communication includes the writing of memorandums, letters and reports. According to Juchau and Galvin (1984), communication skills refer primarily to linguistic competence, that is, to a variety of oral and written activities, which incorporate both the mechanical and stylistic elements of organization, grammar, syntax and rhetoric. In the business communication context, communication skills also include the activities of report writing and presentation, memorandum writing, interviews and small group interaction.

In general, there were five major personal skills; enquiring – gaining information through asking relevant questions and listening in an active way to encourage people to say what they want, diagnosing – assessing the information and coming to a judgment on what the data means, summarizing – conveying to others your understanding of the issues so that both your views and theirs were covered, proposing – developing and presenting suggestions, recommendations and options on what can be done to solve a problem and directing – making choices and indicating to yourself and others the direction you feel should be taken to resolve the issue. All these skills are needed to improve performance in communication and problem solving (Margerison and McCann, 1996).

For instance, Smith (2005) revealed that internal auditors must possess highly developed communication skills level to become successful in their profession. Listening, interpersonal, written and oral communication skills were required by auditors to facilitate understanding of audit findings and the ability to accomplish their responsibilities effectively. Moreover, auditors were constantly gathering, analyzing and explaining information to auditees and operating management.

Lastly, accounting profession refers to a person who engages either in private accounting or public accounting. Warren, Reeve and Fess (2002) cited that accountants employed by a business firm or a not-for-profit organization were said to be engaged by private accounting while accountant and their staff who provide services on a fee basis were said to be employed in public accounting. There were several specialized fields of accounting in practice like financial accounting,

managerial accounting, cost accounting, environmental accounting, tax accounting, accounting systems, international accounting, not-for-profit accounting, social accounting and many more.

The following literatures will discuss on the identified important skills required by a professional accountant. Also included is the view from practitioners and academicians about the importance of communication skills in the accounting professions. Then, the literatures will discuss about the importance of communication skills from accounting students' view. Later on, we will see the previous studies on the extent of deficiencies of communication skills among entry-level accountants from practitioners and academicians' view.

## **7.2 Important skills required by an accountant**

In 1989, managing partners of the eight largest international accounting firms articulated a view that traditional accounting education had focused on students' technical knowledge, almost excluding the interpersonal and communication skills (Big 8, 1989). A paper entitled *Perspectives on Education: Capabilities for Success in the Accounting Profession* has identified three categories of generic skills that students must possess to be successful in the profession: communication skills, intellectual skills, and interpersonal skills (May and May, 1989).

The American Accounting Association Committee on the Future Structure, Content, and Scope of Accounting Education stated that to be a successful professional, along with traditional accounting technical knowledge, accounting

graduate must possess effective communication skills, intellectual skills, and interpersonal skills (American Accounting Association, 1986). The International Federation of Accountants (IFAC) Education Committee had issued exposure draft of International Education Standards for Professional Accountants to prescribe standards or benchmark of generally accepted 'good practice' in the education and development of professional accountants (IFAC Education Committee, 2002). This standard prescribes the requirement for a process of assessment of a candidate's professional competence before they enter into the profession. Among the requirements proposed for assessment was that candidates need to be able to demonstrate that they can communicate effectively with users by formulating realistic recommendations in a concise and logical fashion.

Few researches have been carried out to identify the skills required in accounting profession. A study by Hassal, Joyce, Montano and Anes (2005) found out that in UK, employers related to accounting stressed communication skills as the most valued skills. Most of them ranked oral and written skills as first and second. Christensen and Rees (2002) had conducted a web-based survey in attempting to identify important communication skills that accountants need. The result of the survey showed that the respondents rate the most important communication as "listening effectively, using correct grammar in spoken and written communication and writing clearly, concisely, correctly and completely".

Piehl (2003) indicated that communication will be the main focus for the future generation of accountants and suggested the accountants need to continue

professional education, proficiency with technology and the credentials that demonstrate their ability.

Smith (2005) cited that development of effective communication skills was an important part of internal auditors' advancement potential. The development of these skills not only enhances the auditors' potential, but will also improve the quality of audit produced. In addition to that, auditors must possess strong listening and interpersonal skills to effectively communicate with management, auditees and co-workers.

Blanthorne, Nhamornsiri and Guinn (2005) had carried out a study to identify skills necessary for promotion and success in the public accounting environment. 402 promoted partners from Big Five were asked to rate six skills- interpersonal, communication, administrative, technical, leadership and practice development- in terms of their importance for promotion at three different levels: from staff to senior, senior to manager, and manager to partner. The findings suggested that technical skills become more important at higher levels, especially from junior staff to senior level, and to manager level. However, from manager to partner level, non-technical skills such as interpersonal, communication, leadership, and practice development had rose in importance. Therefore, the findings indicated that, while 'soft' skills become increasingly important at higher levels, accountants must also possess a high level of technical competence to be successful in the professional accounting career.

### **7.3 The importance of communication skills from practitioners and academicians' view**

Communication skill was a very important element to success in the accounting profession as perceived by practitioners and academicians. This had been proved by previous researches (Ingram and Frazier, 1980; Novin, Pearson and Senge, 1990; Stowers and White, 1999; Noraza and Mazlina, 2001).

Ingram and Frazier (1980) had carried out a study to assess the types of communication skills needed by entry-level accountants as perceived by practitioners and academicians. They had identified 20 basic communication skills which are needed in order to be successful in accounting careers. Their study indicated that the majority of practitioners and academicians agreed that communication skills were needed for success in accounting careers.

Novin, Pearson, and Senge (1990) had carried out a study to investigate whether communication was identified as an important skill or was a current weakness in the accounting professions. The study shows that communication skills in the accounting profession were very important. They reported that professional accountants need more developmental work in public speaking, writing, and group discussion. On the other hand, casual verbal presentation, intelligent analysis and proper interpretation were the communication skills ranked most needed to be emphasized in accounting curriculum by academic and employer in Australia (Omar and Anne, 1994).

In 1997, Stowers and White (1999) had carried out a survey to assess the communication abilities and perceptions of accounting professionals at three levels- entry-level, middle, and partner. The survey concerned about the effectiveness of five important communication skills: oral presentations, writing, interpersonal, listening, and interviewing. The findings from the survey showed that communication skills are highly valued within professional accounting firms.

In Malaysia, very few studies had been conducted to determine the level of communication skills among entry-level accountants. Noraza and Mazlina (2001) had carried out a study to determine the level of communication skills among the entry-level accountants in Malaysia from the academicians and practitioners' view. The findings showed that both academicians and practitioners perceived that communication skill was one of the most important skills that the entry-level accountants should possess. The findings also showed that correspondence writing, formal report writing, formal oral presentation and outline development as the most needed communication skills by the entry-level accountants as perceived by the practitioners.

#### **7.4 Accounting students' perceptions on the importance of communication skills**

While previous researches focus on what academicians and practitioners think about the importance of communication skills to success in accounting careers, the views of accounting students remain largely unexplored. There are few studies that

focused on the accounting students' perception about the important skills required as an accountant.

DeFloria (1989) had carried out a study about the perception of accounting students on the importance of 11 written communication skills for success in accounting career. The result indicated that accounting students tend to perceive written communication skills as important. The results seemed to be relatively consistent when analyzed in terms of the demographic factors utilized, level of study and institution attended.

Another research about students' perception was carried out by Rebele (1994). The purpose of the research was to examine accounting students' perceptions of the importance of communication skills to success in public accounting environment. The students were asked to rank six factors that are relevant for performance appraisals, raises and promotions of junior staff accountant to senior level. The results showed that they perceived oral communication skills as being moderately important, while writing skills was perceived as the least important factor to be promoted. From the research result, it suggests that discrepancy in opinions concerning the importance of communication skills between the practitioners and students was possible.

Usoff and Feldmann (1998) had carried out a study to assess the students' perceptions on the importance of the non-technical skills relative to technical skills. The findings showed that student perceived non-technical skills as an important skill in accounting careers. However, many perceived that the non-technical skills were less important than the technical skills. However, the students ranked oral



communication skills as more important than written communication skills. The study also attempts to relate the perceptions with demographic characteristics. It showed that graduate accounting students appear to perceive the importance of non-technical skills higher than the undergraduate students. This may result from the higher progress in education and experience that contribute to greater awareness of the importance of non-technical skills among graduate students.

Another study on students' perception about communication skills was carried out by Jones and Sin (2002). The study attempts to collate information about the students' variables on generic skills, and to correlate these with their perceptions about the relative difficulty and importance of different generic skills, including communication skills for their future career. The study varied between two groups of students. The first group took accounting subject as ground purposes, whereas the second group took accounting subject for compulsory purposes. The findings showed that the first group appeared to perceive that communication skill as the most important skill, followed by the expert knowledge, meanwhile the second group tended to perceive communication skill as highly important as the expert knowledge.

## **7.5 Perceptions by practitioners and academicians on the extent of communication skills demonstrated by entry-level accountants**

Those in the accounting profession and academic field agree that there was a deficiency in communication skills among new entry accountants. The previous studies by Ingram and Frazier (1980), Andrews and Sigband (1984), Stowers and White (1999), and Noraza and Mazlina (2001), share similar conclusions.

Ingram and Frazier (1980) had carried out a study to identify any deficiencies in communication skills among entry-level accountants as perceived by accounting professionals and academicians. Their study concluded that both practitioners and academicians perceived the entry-level accountants as being deficient in many of those skills, especially in writing skills and mechanical skills (grammar, spelling, and punctuation).

In 1984, Andrews and Sigband had conducted a similar study to Ingram and Frazier (1980). However in this study, comments are gathered from respondents to provide a more specific indication of the degree of respondents' concern and perceptions. The study concluded that accounting professionals and academicians perceived the new accountants as not being sufficiently skilled to handle job requirements in the areas of written, oral, and interpersonal communications. Another finding from the study was that most accounting professionals and slightly half of academicians perceived that academic institutions were not preparing accounting students adequately in those areas, and that more instructional time should be allocated to improve communication skills among accounting students. Stowers and White (1999) had carried out a study to assess the communication abilities and perceptions of accounting professionals at three levels, including the new entry accountants. The study reveals that accounting professionals feel that entry-level accountants need more preparation to be more effective communicators. Another finding from this study shows that some entry-level accountants responded that their undergraduate programs adequately prepared them for their accounting professional career while many others reported that development of certain abilities, such as

effective communication skills, was not part of their formal education. These findings proved that there are deficiencies of effective communication skills among young accounting professionals.

In Malaysia, Noraza and Mazlina (2001) had carried out a study to examine the extent to which entry-level accountants demonstrated various communication skills as proposed by Ingram and Frazier (1980) from the practitioners and academicians' view, besides examining the extent of important skills required for an accountant. The study shows that both practitioners and academicians perceived that entry-level accountants' demonstrated abilities were less than their expectations of needed skills, especially on mechanical and stylistic skills. This proved that deficiencies of communication skills do exist among new entry accountants and it indicates that there is still room for improvements towards achieving employers' expectations.

## **8.0 RESEARCH METHOD**

### **8.1 Respondents**

The respondents of this study composed of 219 students from two accounting degree programs, Bachelor in Accounting and Bachelor in Accounting (Information System) of Universiti Utara Malaysia (UUM). This number represented 31% of the whole population consists of all accounting students who were registered in and before June 2002/2003, including final year students who were still enrolled for their ninth semester and above (Jabatan Hal Ehwal Akademik, UUM). Only these groups of students were focused in this study due to the fact that at this stage of education,

these students might have made their career decision. It was inappropriate to use students in the early stages, since they were less certain of their future plans (Felton, Buhr and Northey, 1994). Besides that, they have also gained some working experiences through practicum which triggered awareness on whether communication skills important for their career in accounting profession.

## **8.2 Data Collection**

A set of questionnaire was used as a mode of data collection. The questionnaire was based on modification of the instruments designed by Ingram and Frazier (1980) in their research on developing communications skills for the accounting profession. The modification of the instrument was needed for adapting to conditions and the characteristic of Malaysian higher learning education and also to minimize the differences in interpretation of items across respondents. The instrument was chosen because of its development through extensive review of the communications literature to identify types of skills which might be useful to staff accountants. Compared to other questionnaires related to accountants' communication skills which were developed by Jones and Sin (2002), James (1988), and Usoff and Feldman (1998), it was found that Ingram and Frazier's questionnaire was more comprehensive and covered most of the communication skills items needed by the accounting profession.

The questionnaire consisted of 25 questions and was divided into two (2) parts. Part A consists of demographics questions, and part B contained a list of "communication skills inventory". Communication skills inventory consists of four

components of communication skills namely forms of communication, mechanical skills, logic and organization skills, and stylistic skills, which were derived from both oral and written communication skills. Each component consists of several communication skills items that provided a total of 19 items, which were potentially useful for accounting profession. The instrument used a five point Likert-Scale for each of the communication skills inventory items. Students were required to express their perception on items in the inventory as to its importance for their future accounting profession. The questionnaires were hand-delivered during lectures and students were asked to complete it for a few minutes before the lecture ended. Students from two advanced courses were chosen namely Accounting Theory and Practice (KAF3073) and Forensic Accounting (KAB3013) because majority of final year students take these courses. Prospective respondents that were unable to answer the questionnaire during lectures were asked to fill in the questionnaire provided at the Faculty of Accountancy office. An amount of 207 filled questionnaires were rejected due to the incompleteness of certain questions and redundancy. Table 1 summarizes the details on distribution of questionnaire to the respondents.

**Table 1**  
**Summary of Questionnaires Distribution**

<b>Questionnaire Characteristics</b>	<b>Numbers</b>
Questionnaires Distributed	700
Questionnaires Filled	426
Rejected Questionnaires	(207)
Usable Questionnaires	<u>219</u>

### **8.3 Pilot Study**

Due to the nature of the data were collected by using questionnaire, reliability test in term of pilot study was employed to check the internal accuracy and consistency of the instrument. The result showed that Cronbach Alpha produced a reliability coefficient of 0.839. According to Sekaran (2003), a measure of more than 0.8 represented a good adequacy of the questionnaire contents. This reflects a high internal consistency reliability and considerable evidence of reliability.

### **8.4 Data Analysis**

Descriptive statistic and tests were used to portray the data collected for this study. Simple analysis such as mean, ranking and percentage were carried out in order to meet the objectives of this study. Besides that, reliability test was applied to examine the reliability of the distributed questionnaire. On the other hand, descriptive test was used in analyzing respondents' demographic and the perception of the importance of communication skills. The t-test explained the difference of the importance of communication skills perceptions between gender, ethnic and academic performance (CGPA) influences on the most important communication items chosen.

## **9.0 FINDINGS AND DISCUSSIONS**

An analysis was employed to determine the consistency and accuracy of the responses of the questionnaire. The result showed that Cronbach Alpha produced a

reliability coefficient of 0.897. This indicated a high internal consistency of reliability (Sekaran, 2003).

## **9.1 Profile of the Respondents**

Respondents were asked to specify their demographics factors consist of gender, ethnic, area of hometown, current semester, CGPA, and the highest qualification acquired prior to entering UUM. The summary of the respondents' profile were shown in Table 2.

**Table 2**  
**Selected Subject Demographic (n= 219)**

Category	Number of subjects	Percentage
<b>Ethnic Group:</b>		
Malay	190	86.8
Chinese	24	11.0
Indian	2	0.9
Others	3	1.3
<b>Gender :</b>		
Male	45	20.5
Female	174	79.5
<b>Area of hometown:</b>		
Rural	71	32.4
Town	106	48.4
City	42	19.2
<b>CGPA:</b>		
2.00-2.49	3	1.4
2.50-2.99	91	41.6
3.00-3.49	106	48.4
3.50-4.00	19	8.7
<b>Highest qualification acquired:</b>		
Matriculation	168	76.7
STPM	29	13.3
Diploma	22	10.0

For the purpose of the analysis, we divided the categories of ethnics into two, Bumiputra and non-Bumiputra in order to avoid bias due to the small sample size of



Indian and Others ethnic. We also combined the categories of CGPA into two, CGPA 2.00-2.99 and CGPA 3.00-4.00 due to the small sample size of CGPA 2.00-2.49 and CGPA 3.50-4.00.

## **9.2 Mean Analysis**

### **9.2.1 Mean Analysis on Perceptions on the Importance of Communication Skills**

The mean ratings for 19 items were listed in order of rank in Table 3. Generally, respondents perceived that communication skills were important to them to succeed in accounting profession. It was supported by the results that showed the mean scored for every single item listed was more than 4 except for paragraph development. This was consistent with previous studies (Defloria, 1989; Rebele, 1994; Usoff and Feldmann, 1998; and Jones and Sin, 2002). Based on the mean ranking, respondents seemed to give highest weighting to the formal oral presentations as the most important communication skill needed. This finding suggested that students expect an accountant to present reports to clients or management at the end of an assignment. They believed that orientation of work as an accountant requires them to communicate and convince clients, thus require them to pose excellent formal oral presentation skills.

Listening responsiveness, listening attentiveness and formal report writing were selected as the next highest ranked communication skills needed for accounting profession. Such results suggested that students realized the importance of listening skills to gather information and to communicate effectively. This result may also be influenced by class environment where students always listen to their lecturer in class

to gather information. Meanwhile, formal report writing was ranked at the fourth place, which reflected students' perception on written communication skills. Students realized that accountants were required to write a report at the end of their assignment. Therefore, writing skills, especially in writing formal report, was perceived as a highly important skill.

This study also indicated that informal oral presentation, correct spelling and clarity in verbal presentation were ranked at fifth to seventh place by accounting students followed by the capability of analyze reasoning which was ranked at eighth place. Outline development, correct punctuation, correct grammar and paragraph development were ranked at thirteenth, fourteenth, sixteenth and nineteenth place respectively by the respondents. The result obtained showed that most of the accounting students ranked writing skills lower as compared to oral skills which mostly ranked higher. The finding contradicts with Francisco and Kelly (2000) study. They found out that students with accounting majors ranked written communication skills as more important than oral communication skills for their future career. This could be due to less emphasis is given on mechanical and stylistic skills in writing by lecturer. Thus, its draw flaw impression to students that writing skills was less important in accounting career. However, although the fact that reading speed and paragraph development were ranked last does not necessary mean that the students considered them as unimportant as mean scored for these items were still considered as high (above 3.88).

**Table 3**  
**Rank Order of Perceptions on the Importance of**  
**Communication Skill Items**

Necessary Communication Skills	Mean	Std. Deviation
Formal oral presentation	4.36	.774
Listening responsiveness	4.33	.732
Listening attentiveness	4.33	.767
Formal report writing	4.32	.741
Informal oral presentation	4.31	.745
Correct spelling	4.24	.802
Clarity in verbal presentation	4.22	.696
Analyze reasoning	4.22	.696
Coherence in verbal presentation	4.21	.696
Reading comprehension	4.19	.715
Correspondence writing	4.16	.750
Conciseness in verbal presentation	4.13	.672
Outline development	4.12	.639
Correct punctuation	4.05	.833
Memorandum & informal report writing.	4.04	.703
Correct grammar	4.02	.903
Use of visual aids	4.01	.717
Reading speed	4.00	.769
Paragraph development	3.88	.716

### **9.2.2 Mean Analysis on Demographics Factors and Selection of Important Communication Skill Items**

Mean analysis was also used to indicate the perceptions of accounting students on the importance of communication skills based on demographic factors consisted of gender, ethnic and CGPA. Table 4 showed mean ratings for communication skills items for students based on gender. From the analysis, we found out that there were differences between male and female students in selecting their top three important communication skills. The result showed that male students ranked listening attentiveness, listening responsiveness and formal oral presentation as the most important communication skills needed compared to the female students that perceived that formal oral presentation, informal oral presentation and formal report writing as the most important communication skills required. These findings suggested that both gender expect that as an accountant, they need to communicate effectively in presenting their reports to the clients or management.

For the three least importance communication skills required, male students chose reading speed, use of visual aids and paragraph development. As for female students they have chosen correct grammar, reading speed and paragraph development as least important. These results suggested that both male and female students perceived that paragraph development as the least important communication skills required by the accounting students as they have the lowest mean of all. This could be due to less emphasis on these communication skills given by the lecturers and also the students in teaching and learning process.

**Table 4**  
**Mean Analysis for Gender**

Communication Skills Items	Mean		Rank	
	Male	Female	Male	Female
Correspondence writing	4.24	4.13	7	11
Memorandum & informal report writing	4.11	4.02	13	15
Formal report writing	4.40	4.30	4	3
Reading speed	4.02	3.99	17	18
Reading comprehension	4.22	4.18	9	9
Informal oral presentation	4.29	4.32	6	2
Formal oral presentation	4.42	4.34	3	1
Listening attentiveness	4.47	4.29	1	5
Listening responsiveness	4.47	4.30	2	4
Correct grammar	4.07	4.01	15	17
Correct punctuation	4.07	4.05	16	14
Correct spelling	4.24	4.24	8	6
Outline development	4.16	4.11	12	13
Analyze reasoning	4.18	4.23	11	7
Coherence in verbal presentation	4.31	4.18	5	10
Clarity in verbal presentation	4.22	4.22	10	8
Conciseness in verbal presentation	4.11	4.13	14	12
Paragraph development	3.93	3.86	19	19
Use of visual aids	3.98	4.02	18	16

The differences on the important communication skill items selection also can be seen when a comparison was done between Bumiputra and non-Bumiputra students. Bumiputra students ranked formal oral presentation, listening responsiveness, informal oral presentation and listening attentiveness as the most important communication skills needed for accounting career while non-Bumiputra students tend to perceived formal report writing, listening attentiveness, formal oral presentation and listening responsiveness as the most important communication skills

for accounting profession. Such findings could be resulted from the different perceptions between these two groups of ethnics, which probably being influenced by their culture, custom and lifestyle.

On the other hand, Bumiputra students ranked use of visual aids, correct grammar and paragraph development as the least important communication skills needed in accounting career. Students from non-Bumiputra also agreed that use of visual aids and paragraph development as least important communication skills. These findings may result from the assumption that they expect accountants have just to follow certain format of presentation in preparing their report like financial statement. Therefore, they should not have to worry about writing skills such as using correct grammar or paragraph development.

**Table 5**  
**Mean Analysis for Ethnics**

Communication Skills Items	Mean		Rank	
	B	NB	B	NB
Correspondence writing	4.12	4.38	12	5
Memorandum & informal report writing	4.00	4.28	16	10
Formal report writing	4.29	4.48	5	1
Reading speed	4.03	3.79	15	19
Reading comprehension	4.21	4.07	7	15
Informal oral presentation	4.31	4.34	3	7
Formal oral presentation	4.35	4.41	1	3
Listening attentiveness	4.31	4.45	4	2
Listening responsiveness	4.32	4.41	2	4
Correct grammar	3.99	4.17	18	13
Correct punctuation	4.04	4.14	14	14
Correct spelling	4.24	4.28	6	11
Outline development	4.13	4.07	11	16
Analyze reasoning	4.21	4.28	8	12
Coherence in verbal presentation	4.19	4.31	10	9

Clarity in verbal presentation	4.20	4.34	9	8
Conciseness in verbal presentation	4.09	4.38	13	6
Paragraph development	3.86	3.97	19	18
Use of visual aids	4.00	4.07	17	17

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**B - Bumiputra**  
**NB - Non-bumiputra**

Table 6 shows mean ratings for each communication skills items based on students' academic performance in terms of their CGPA. We found out that there were some similarities in selection of the important communication skills items between students who obtained CGPA of 2.00-2.99, and 3.00-4.00. Both groups ranked formal oral presentation as the most important communication skills item. This suggested that both groups have similar perception regarding on the importance of oral presentation skills in professional accounting career. However, students who obtained CGPA of 3.00-4.00 put greater emphasis on listening attentiveness and responsiveness, as compared to the students with CGPA 2.00-2.99 who ranked formal report writing and informal oral presentation as the second and third place. These findings suggested that there was a higher awareness on the importance of listening skills besides writing and oral communication skills to communicate effectively among students with better academic performance.

From the findings, it showed that both groups of students tend to perceive correct grammar and punctuation, reading speed and use of visual aids as among the least important communication skills items. Furthermore, both groups agreed that paragraph development as the least important communication skills item needed for accounting career. Such findings could be resulted from a perception that a financial report was prepared in a structured and standardized format. Therefore, they might

think that mechanical and stylistic writing skills were least important in preparing a report and thus less important in accounting career.

**Table 6**  
**Mean Analysis for CGPA**

Communication Skills Items	Mean		Rank	
	2.00- 2.99	3.00- 4.00	2.00- 2.99	3.00- 4.00
Correspondence writing	4.04	4.24	14	9
Memorandum & informal report writing	4.04	4.03	15	15
Formal report writing	4.29	4.34	2	4
Reading speed	4.00	3.99	16	18
Reading comprehension	4.16	4.21	8	11
Informal oral presentation	4.29	4.33	3	5
Formal oral presentation	4.31	4.40	1	1
Listening attentiveness	4.26	4.38	5	2
Listening responsiveness	4.29	4.37	4	3
Correct grammar	4.00	4.03	17	16
Correct punctuation	4.13	4.00	12	17
Correct spelling	4.24	4.24	6	10
Outline development	4.14	4.10	10	13
Analyze reasoning	4.17	4.26	7	7
Coherence in verbal presentation	4.15	4.25	9	8
Clarity in verbal presentation	4.14	4.28	11	6
Conciseness in verbal presentation	4.09	4.16	13	12
Paragraph development	3.85	3.90	19	19
Use of visual aids	3.97	4.04	18	14

### 9.3 T-Test

T-Test analysis was executed to indicate whether there was any significant difference in the selection of important communication skills between male and



female accounting students. Male students covered 20.5% of the overall respondents while female students 79.5%. Based on the analysis, there was no significant influence at 5% in the selection of important communication skills between these two groups as shown in Table 7. Although the rank order of male and female students' perception varied between responding group, all of the items showed a significant level at more than 10%. The result was consistent with the finding of Lange, Jackling and Gut (2006) which found out that there was no significant difference in communication skills perceptions between male and female accounting graduates. This might due to the fact that both groups of students were exposed to the same communication context throughout their study and practicum session.

**Table 7**  
**T-test on Gender (n=219)**

Communication Skill Items	Mean	T	Std Error	Sig
Formal oral presentation		0.894	1.26	0.372
Male	4.24			
Female	4.13			
Listening responsiveness		0.798	0.118	0.426
Male	4.11			
Female	4.02			
Listening attentiveness		0.816	0.124	0.415
Male	4.40			
Female	4.30			
Formal report writing		0.262	0.129	0.794
Male	4.02			
Female	3.99			
Informal oral presentation		0.368	0.12	0.713
Male	4.22			
Female	4.18			
Correct spelling		-0.218	0.125	0.828
Male	4.29			
Female	4.32			
Clarity in verbal presentation		0.597	0.13	0.551
Male	4.42			
Female	4.34			

Analyze reasoning		1.355	0.128	0.177
Male	4.47			
Female	4.29			
Coherence in verbal presentation		1.374	0.122	0.171
Male	4.47			
Female	4.30			
Reading comprehension		0.402	0.151	0.688
Male	4.07			
Female	4.01			
Correspondence writing		0.107	0.14	0.915
Male	4.07			
Female	4.05			
Conciseness in verbal presentation		0.023	0.134	0.982
Male	4.24			
Female	4.24			
Outline development		0.433	0.107	0.665
Male	4.16			
Female	4.11			
Correct punctuation		-0.447	0.117	0.655
Male	4.18			
Female	4.23			
Memorandum & informal report writing		1.142	0.116	0.255
Male	4.31			
Female	4.18			
Correct grammar		0.033	0.117	0.974
Male	4.22			
Female	4.22			
Use of visual aids		-0.187	0.113	0.852
Male	4.11			
Female	4.13			
Reading speed		0.594	0.12	0.553
Male	3.93			
Female	3.86			
Paragraph development		-0.329	0.12	0.743
Male	3.98			
Female	4.02			

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In order to investigate the influence of ethnics on the selection of important communication skills, the T-test also was performed. Based on the analysis results (Table 8), it was found two communication skill items were significant at 5% level of probability namely listening responsiveness and use of visual aids. It showed that non-Bumiputra students perceived that listening responsiveness and use of visual aids

as more important compared to Bumiputra students. This finding suggested that this might due to the perception of non-Bumiputra that these two communication skills were very useful and will help them in dealing with their clients and management team. However, only one communication skill item was significant at  $p < 0.1$ , i.e. the formal oral presentation which showed that Non-Bumiputra students placed a greater importance on it compared to Bumiputra students. We assumed that this is due to the level of awareness among the non-Bumiputra towards current working orientation which needs accountants to present their reports precisely to the clients, management team and other stakeholders.

**Table 8**  
**T-test on Ethnics (n=219)**

Communication Skill Items	Mean	T	Std Error	Sig.
Formal oral presentation		-1.734	0.149	0.084*
Bumiputra	4.12			
Non-Bumiputra	4.38			
Listening responsiveness		-1.982	0.139	0.049**
Bumiputra	4.00			
Non-Bumiputra	4.28			
Listening attentiveness		-1.275	0.147	0.204
Bumiputra	4.29			
Non-Bumiputra	4.48			
Formal report writing		1.525	0.153	0.129
Bumiputra	4.03			
Non-Bumiputra	3.79			
Informal oral presentation		0.957	0.142	0.34
Bumiputra	4.21			
Non-Bumiputra	4.07			
Correct spelling		-0.266	0.149	0.791
Bumiputra	4.31			
Non-Bumiputra	4.34			
Clarity in verbal presentation		-0.396	0.155	0.693
Bumiputra	4.35			
Non-Bumiputra	4.41			
Analyze reasoning		-0.9	0.153	0.369
Bumiputra	4.31			
Non-Bumiputra	4.45			

Coherence in verbal presentation		-0.635	0.146	0.526
Bumiputra	4.32			
Non-Bumiputra	4.41			
Reading comprehension		-0.986	0.18	0.325
Bumiputra	3.99			
Non-Bumiputra	4.17			
Correspondence writing		-0.576	0.166	0.565
Bumiputra	4.04			
Non-Bumiputra	4.14			
Conciseness in verbal presentation		-0.244	0.16	0.808
Bumiputra	4.24			
Non-Bumiputra	4.28			
Outline development		0.45	0.128	0.653
Bumiputra	4.13			
Non-Bumiputra	4.07			
Correct punctuation		-0.47	0.139	0.639
Bumiputra	4.21			
Non-Bumiputra	4.28			
Memorandum & informal report writing		-0.87	0.139	0.385
Bumiputra	4.19			
Non-Bumiputra	4.31			
Correct grammar		-1.045	0.139	0.297
Bumiputra	4.20			
Non-Bumiputra	4.34			
Use of visual aids		-2.182	0.133	0.03**
Bumiputra	4.09			
Non-Bumiputra	4.38			
Reading speed		-0.717	0.143	0.474
Bumiputra	3.86			
Non-Bumiputra	3.97			
Paragraph development		-0.482	0.143	0.63
Bumiputra	4.00			
Non-Bumiputra	4.07			

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\*  $p < 0.10$

\*\*  $p < 0.05$

T-Test was also used to see the influence of CGPA on the selection of important communication skills items. As shown in Table 9, only formal oral presentation item was found significant at  $p < 0.1$  level of probability. The test revealed that students with higher achievement (CGPA 3.00-4.00) tend to perceive formal oral presentation as more important than students with lower achievement. We

suggested that this difference might be due to the fact that these students with CGPA 3.00-4.00 developed a greater awareness on the importance of the business world and prepared for the challenging environment which good formal oral communication is needed. This could also be due to their high enthusiasm and strong personality, and always prepared for the challenging environment where formal oral communication skills were highly emphasized.

**Table 9**  
**T-test on CGPA (n=219)**

Communication Skill Items	Mean	T	Std Error	Sig
Formal oral presentation		-0.197	-1.94	0.054*
2.00 - 2.99	4.04			
3.00 - 4.00	4.24			
Listening responsiveness		0.011	0.11	0.913
2.00 - 2.99	4.04			
3.00 - 4.00	4.03			
Listening attentiveness		-0.057	-0.56	0.576
2.00 - 2.99	4.29			
3.00 - 4.00	4.34			
Formal report writing		0.008	0.076	0.939
2.00 - 2.99	4.00			
3.00 - 4.00	3.99			
Informal oral presentation		-0.048	-0.496	0.621
2.00 - 2.99	4.16			
3.00 - 4.00	4.21			
Correct spelling		-0.041	-0.40	0.689
2.00 - 2.99	4.29			
3.00 - 4.00	4.33			
Clarity in verbal presentation		-0.091	-0.866	0.388
2.00 - 2.99	4.31			
3.00 - 4.00	4.40			
Analyze reasoning		-0.129	-1.23	0.22
2.00 - 2.99	4.26			
3.00 - 4.00	4.38			
Coherence in verbal presentation		-0.081	-0.808	0.42
2.00 - 2.99	4.29			
3.00 - 4.00	4.37			
Reading comprehension		-0.032	-0.259	0.796
2.00 - 2.99	4.00			
3.00 - 4.00	4.03			

Correspondence writing		0.128	1.123	0.263
2.00 - 2.99	4.13			
3.00 - 4.00	4.00			
Conciseness in verbal presentation		0.005	0.043	0.966
2.00 - 2.99	4.24			
3.00 - 4.00	4.24			
Outline development		0.034	0.393	0.695
2.00 - 2.99	4.14			
3.00 - 4.00	4.10			
Correct punctuation		-0.086	-0.903	0.368
2.00 - 2.99	4.17			
3.00 - 4.00	4.26			
Memorandum & informal report writing.		-0.099	-1.042	0.299
2.00 - 2.99	4.15			
3.00 - 4.00	4.25			
Correct grammar		-0.142	-1.496	0.136
2.00 - 2.99	4.14			
3.00 - 4.00	4.28			
Use of visual aids		-0.075	-0.816	0.415
2.00 - 2.99	4.09			
3.00 - 4.00	4.16			
Reading speed		-0.045	-0.459	0.647
2.00 - 2.99	3.85			
3.00 - 4.00	3.90			
Paragraph development		-0.072	-0.734	0.464
2.00 - 2.99	3.97			
3.00 - 4.00	4.04			

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\*  $p < 0.10$

#### **9.4 Comparison between Students' and Practitioners' Perceptions on the Importance of Communication Skills**

A study done by Noraza and Mazlina (2001) which similarly adapted the communication skills inventory developed by Ingram and Frazier (1980) indicated that based on the comparison of mean ranking, practitioners in Malaysia viewed correspondence writing, formal report writing, formal oral presentation and listening responsiveness as the most needed communication skills by the entry-level accountants (Table 10). They also viewed that it was important that accountants need the skills of writing and oral presentation in order to correspond with the clients and public. In order to have an effective communication within the organization, accountant should also possess good informal report writing skill. As to the UUM accounting students, they perceived formal oral presentations, listening responsiveness, listening attentiveness and formal report writing as the most important communication skill items compared to others. However, there was a discrepancy between students and practitioners in term of correspondence writing skill which practitioners ranked the correspondence writing skills as the highest while students ranked it at the eleventh place. The mean ranking also showed an inconsistency of perceptions between students and practitioners in term of outline development and memorandum & informal report writing skills which students ranked them lower as compared to practitioners which ranked them as highly important for new entry level accountant. This might be due to the fact that neither business communication textbook nor the professors stress the writing topics which accounting practitioners believed to be the most important (Maupin, 1993).

**Table 10**  
**Perceptions of Important Communication Skills**

Communication Skills	Students		Practitioners	
	Mean	Rank	Mean	Rank
Formal oral presentation	4.36	1	4.57	4
Listening responsiveness	4.33	2	4.57	3
Listening attentiveness	4.33	3	4.46	6
Formal report writing	4.32	4	4.68	2
Informal oral presentation	4.31	5	4.18	14
Correct spelling	4.24	6	4.25	11
Clarity in verbal presentation	4.22	7	4.21	13
Analyze reasoning	4.22	8	-	-
Inductive reasoning	-	-	4.32	10
Deductive reasoning	-	-	4.39	9
Coherence in verbal presentation	4.21	9	4.11	17
Reading comprehension	4.19	10	4.43	8
Correspondence writing	4.16	11	4.75	1
Conciseness in verbal presentation	4.13	12	4.14	16
Outline development	4.12	13	4.54	5
Correct punctuation	4.05	14	4.14	15
Memorandum & informal report writing	4.04	15	4.54	6
Correct grammar	4.02	16	4.25	12
Use of visual aids	4.01	17	3.86	18
Reading speed	4.00	18	3.75	20
Paragraph development	3.88	19	3.76	19

In addition, the results were also not consistent with the perception of employers in Australia. They emphasized intelligent analysis (reasoning skills), and casual verbal presentation as the most needed communication skills for accounting graduates (Zaid and Abraham, 1994) compared to UUM accounting students which



ranked informal oral presentation and capability of analyze reasoning respectively at fifth and eighth.

A study done by Morgan (1997) in United Kingdom (UK) showed that practitioners from both Institution of Chartered Accountants in England and Wales (ICAEW) and Chartered Institute of Management Accountants (CIMA) and also educators ranked provision of information and ideas in a clear ordered pattern, development of reasoned arguments and the use of correct spelling, grammar and punctuation as among the most important written communication skills. They also ranked listening skills as the most important oral communication skill required by accounting students. However, the respondents in our study ranked outline development, correct punctuation and correct grammar as lower than most of oral communication skills. In the case of oral communication skills, it showed some consistency with Morgan (1997) finding, whereby accounting students ranked listening responsiveness and listening attentiveness as among the most important communication skills needed by them. This suggested that during lectures, accounting lecturers focus more on lectures and discussion particularly on technical procedures rather than writing skills. This would give an impression to the students that the writing skills was less important compared to oral and technical skills for their future careers.

## 10.0 CONCLUSION

This research seeks to examine the accounting students' perception on the importance of communication skills towards their future career in accounting professions. Students were asked to state their perception on 19 communication skills items according to their perceptions as the most important communication skills for accounting professions. Information regarding their demographic data was also collected.

The result of this research showed that students strongly perceived that communication skills are very important for their future employment in accounting professions. This suggests that they were aware of this scenario as issues on deficiency in communication skills among graduates were highly debated nowadays. Based on the mean ranking, UUM accounting students placed formal oral presentation, listening responsiveness, listening attentiveness and formal report writing as the most important communication skills needed by the accounting graduates. The findings also suggest that gender factor has no significant influence on students' perception of the important communication skill items. In addition, the study indicated that there were significant differences on perceptions among ethnics and academic performance (CGPA). This was not surprising as students' academic and historical life background will shape their state of mind and thus, their perception towards something.

In general, there seems to be some discrepancies in terms of the ranking of the most important communication skills items between students and practitioners. Study by Noraza and Mazlina (2001) found that practitioners perceived correspondence writing and formal report writing as the most important communication skills for entry level accountants. On the other hand, the current study shows that students perceived formal oral presentation, listening responsiveness and attentiveness as among the most important skills as compared to the above two items. This suggests that a little discrepancy exists and student failed to see the importance of written communication skills as being seen by practitioners. Therefore, some action must be taken to investigate this discrepancy. The practitioners can provide input regarding their expectations and requirements of communication skills among students to academicians. Then, academicians will take into account this valuable input to be integrated in the curriculum and courses design. Academicians will deliver practitioners' messages to students through the way they conduct lectures. By this way, we can help to realign the perception of students with the one by practitioners. Meanwhile, the rank of the least important communication skill items among students namely reading speed and paragraph development were consistent with the practitioners' view.

## **11.0 LIMITATION AND SUGGESTION FOR FUTURE RESEARCH**

Few limitations were identified in this study. The first limitation was that the study only covered final year accounting students. We have made an assumption that due to the completion of their practicum session, they have obtained some working experience in accounting environment and thus have some ideas on the types of communication skills that were important for their future career.

The next limitation will be the findings that cannot be generalized since the study was based on UUM accounting students' perceptions. Thus, it should be wisely interpreted since it could not be generalized to all accounting students in Malaysia.

We suggest that a comprehensive research should be conducted from both private and public universities and colleges to ensure the future findings to be more generalized. Moreover, it would be more interesting if the study could further compare the students' perceptions with the practitioners' perceptions on the importance of communication skills in order to find the differences in their views.

An important issue to be researched in future is how to develop effective communication skills among students, which is not covered in this study. This will provide an insight into the responsibility of accounting faculty and academic staffs to ensure that the curriculum and class orientation are geared to support this aim.

Lastly, it is hoped that the findings from this study could be useful to academicians, recruiters, professional bodies and also students. Academicians particularly need to take the responsibility for preparing accounting students to be better communicators as it is an important component to be a professional accountant.

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### 13.0 APPENDIX



#### **STUDENTS' PERCEPTIONS OF THE IMPORTANCE OF COMMUNICATION SKILLS TOWARDS EMPLOYMENT IN ACCOUNTING PROFESSIONS.**

This survey is designed to gather information regarding UUM accounting students' perceptions of the importance of communication skills towards their future employment particularly in accounting professions. Please answer sincerely.

Thank you for your cooperation.

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<b>PART A: RESPONDENT'S BACKGROUND</b>
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**Please circle your answer or provide relevant answer:**

**Q-1 Ethnic Group:**

1. Malay
2. Chinese
3. Indian
4. Others: Specify: \_\_\_\_\_

**Q-2 Gender**

1. Male
2. Female

**Q3- Area of hometown**

1. Rural
2. Town
3. City

**Q4- Current semester**

1. Semester 8 and above
2. Others: Specify:\_\_\_\_\_

**Q4- CGPA:**

1. 2.00-2.49
2. 2.50-2.99
3. 3.00-3.49
4. 3.50-4.00

**Q5- Working experience**

1. No
2. Yes: Type of occupation:\_\_\_\_\_

**Q6- Highest qualification acquired**

1. Matriculation
2. STPM
3. Diploma
4. Others: Specify:\_\_\_\_\_

<b>PART B: STUDENTS' PERCEPTIONS</b>
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Listed below are a series of communication skill items which may be needed by accounting students towards employment in accounting profession. For each of the item listed, please indicate your agreement with the following statement. (i) This is a skill frequently important for accounting profession.

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>

**Communication Items**

- |   |   |   |   |   |   |
|---|---|---|---|---|---|
| 1. Correspondence writing                   | 1 | 2 | 3 | 4 | 5 |
| 2. Memorandum & informal<br>report writing. | 1 | 2 | 3 | 4 | 5 |
| 3. Formal report writing                    | 1 | 2 | 3 | 4 | 5 |
| 4. Reading speed                            | 1 | 2 | 3 | 4 | 5 |
| 5. Reading comprehension                    | 1 | 2 | 3 | 4 | 5 |
| 6. Informal oral presentation               | 1 | 2 | 3 | 4 | 5 |
| 7. Formal oral presentation                 | 1 | 2 | 3 | 4 | 5 |
| 8. Listening attentiveness                  | 1 | 2 | 3 | 4 | 5 |
| 9. Listening responsiveness                 | 1 | 2 | 3 | 4 | 5 |

**Mechanical Skills**

- |                         |   |   |   |   |   |
|-------------------------|---|---|---|---|---|
| 10. Correct grammar     | 1 | 2 | 3 | 4 | 5 |
| 11. Correct punctuation | 1 | 2 | 3 | 4 | 5 |
| 12. Correct spelling    | 1 | 2 | 3 | 4 | 5 |

**Logic & Organizational Skills**

- |                         |   |   |   |   |   |
|-------------------------|---|---|---|---|---|
| 13. Outline development | 1 | 2 | 3 | 4 | 5 |
| 14. Analyze reasoning   | 1 | 2 | 3 | 4 | 5 |

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>

**Stylistic Skills**

15. Coherence in verbal presentation      1 2 3 4 5
16. Clarity in verbal presentation      1 2 3 4 5
17. Conciseness in verbal presentation      1 2 3 4 5
18. Paragraph development      1 2 3 4 5
19. Use of visual aids      1 2 3 4 5



## **DEFINITIONS**

**The following definitions pertain to the enclosed questionnaire:**

*Outline* – The ability to indicate systematically and schematically the main points of a given topic as well as the relationship or sequence of those points.

*Coherence* – The ability to arrange ideas and units of information into clear, ordered, effective patterns.

*Clarity* – The use of precise diction and sentence structure appropriate to the information being communicated. Clarity further involves the ability to define terms unfamiliar to the reader or audience and to provide examples that help the reader understand the material being presented.

*Conciseness* – The use not simply of short sentences, but of direct, economical, accurate statements free of unnecessary wordiness.

*Paragraph Development* – The ability to arrange and relate the sentences of a paragraph in such a way that their relationship and sequence is clear to the reader and so that they arrive at a conclusion or present a unified body of information; for example, typical patterns of paragraph structure are cause-effect, comparison-contrast, classification, chronological order, etc.