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How Accounting Students Perceived Towards Teamwork Skills**Azleen Ilias¹, Mohd Zulkeflee Abd Razak¹, Nek Kamal Yeop Yunus², Siti Fara Fadila Abd Razak¹**¹UNITEN-Campus Sultan Haji Ahmad Shah, Muadzam Shah, Pahang Malaysia**²Universiti Pendidikan Sultan Idris, Tanjung Malaysia, Perak, Malaysia***azleens@uniten.edu.my*

Abstract: This study mainly research on soft skills pertaining Teamwork Skills. The main objective of this paper is to examine the relationship among all six dimensions of teamwork skills (coordination, decision making, leadership, interpersonal skills, adaptability and communication). Furthermore, the study is to investigate the different of perception toward teamwork skills (coordination, decision making, leadership, interpersonal skills, adaptability and communication) among final year accounting students. The study also shows main top important skills which are accounting knowledge, professionalism, oral communication, problem solving, time management, auditing, ability to memorize, work well with others, written communication, leadership ability, computers, economic, and the last is business law. In addition, the study shows the inter-correlation between six dimensions ranged from 0.836 to 0.943. The results also show a significant difference between female and male for leadership and adaptability. Finally, the findings are discussed to recommend in improving education curricular in university and educations institutional.

Key words: *Teamwork skills, soft skills, accounting, coordination, decision making, leadership, interpersonal skills, adaptability and communication*

1. Introduction

Soft skills: The definitions distinguish between the hard technical skills of performing the job and the soft behavioral skills required in the workplace. Hard skills refer to the skills in the technical category, dealing with data and administrative skills. Soft skills are defined as the “interpersonal, human, people or behavioral skills needed to apply technical skills and knowledge in the workplace” (Weber *et al.*, 2009). According to Weber *et al.*, (2009), there are five competencies of soft skills in professional, business and accounting graduates; which are communication skills, problem-solving and thinking skills, leadership and teamwork skills, ethical and moral values, and self management. In a white paper produced by Arthur Andersen (1989), the capabilities for success in the accounting profession are identified and divided into the following five categories: communication skills; intellectual skills; knowledge of public accounting; organizational and business knowledge; and interpersonal skills. In research done by Gullivan, Truex and Kvasny (2003) analyzed the skill requirements mentioned in online vacancy advertisements for accounting and MIS professionals and found that 26% of all skills mentioned were soft skills. The six soft skills most commonly mentioned are as follows: communication, interpersonal (leadership, organization, self-motivation and creativity). R. de Villiers (2010), have stated that soft skills not only distinguish outstanding leaders and managers, but can also be positively linked to strong performance at all other levels of professionals.

Problem statement: Nowadays, soft skills are considered to be important in developing graduates career in future. Besides the technical skills that need to possess by each of individual, soft skills should be considered as important for employability skills. As research done by Kavanagh & Drennan (2008) stated that communication; analytical skills, leadership, teamwork and self direction and motivation were respectively rated as the top skills. A previous study by Albrecht & Sack (2000) indicated that accounting practitioners have stated that the accounting educational model is obsolete because this model is more about content knowledge and is less focused into skill development needed in order to be a more successful professional. Accounting practitioners and educators believe that the top five important skills are analytical/critical thinking, written communication, oral communication, computing technology and decision making. According to previous evidence in newspaper online (*Kang Soon Chen, April 15, 2012*) that the Deputy Higher Education Minister Datuk Saifuddin Abdullah stated most students meet the criteria and qualification needed by

employers but they are still lacking in communication skills. The Malaysian Employers Federation Executive Director Shamsuddin Bardan also mentioned that even in a good economic time there have been many unemployed graduates due to reluctance to interact and engage well in communication (*Hariati Azizan, Sunday July 5, 2009*). In addition, according to Kelly Services as a recruitment company explained those communication skills, problem solving, ability to participate in decision making, people management and strategic thinking are the top five skills in employability demand (*Jagdev Singh Sidhu, February 12, 2001*). Even though graduates have fulfilled their qualifications and are equipped with theoretical knowledge they also need to overcome their lack of soft skills. In a report from the United Nations Educational, Scientific and Cultural Organization (UNESCO (2012), the employers have voiced out to the Ministry of Higher Learning Education (Malaysia) that universities have produced a bunch of graduates with less of good quality supply to the market. Therefore, students must be occupied and well prepared with most of soft skills. For this research, researcher focus only team work skills in order to know how students perceive through their past experience in class.

Research Objectives: Previously, studies done on Teamwork Skills Dimension for final year accounting students are rarely focused by other researcher. Therefore, researchers need to find out the perceptions towards Teamwork Skills among students in order to improve their achievement in implementing team project in each course taken in university. The study objectives are:

- To examine the relationship among all six dimensions of teamwork skills (coordination, decision making, leadership, interpersonal skills, adaptability and communication)
- To investigate the different of perception toward teamwork skills (coordination, decision making, leadership, interpersonal skills, adaptability and communication) among accounting students

Research Questions: In order to find out the findings, this research comes out with two research questions:

RQ1: How strong the relationship among all six dimensions of teamwork skills (coordination, decision making, leadership, interpersonal skills, adaptability and communication)?

RQ2: How accounting student perceived differently toward teamwork skills (coordination, decision making, leadership, interpersonal skills, adaptability and communication)?

Significant Contribution: This study aims to contribute to the body of the knowledge in the area of soft skills for accounting education. This study focus on teamwork skills dimensions that including coordination, decision making, leadership, interpersonal skills, adaptability and communication. Theoretically, this research will be able to contribute to the theory developed by O'Neil (1997). In addition, research evidences from the current study will be able to suggests and recommend to the educators, lecturers, and everyone that is involved in education sectors to implement several actions and teaching styles in improving students perception towards teamwork implementation since their early stages in the university. Thus, the graduates will be well equipped and competent with knowledge, generic skills and soft-skills particularly needed by the Malaysian Institute of Accountant (MIA) in implementing MIA Chartered Accountant's Relevant Experience (CARE). Overall, the good quality graduates will contribute to the Ministry of Higher Education (MOHE). This paper continues with a literature review in discussing and elaborating of teamwork skills. Next, the research design includes a research framework, sample; instrumentation and data collection are presented. This is followed by quantitative analysis and the findings are discussed using descriptive analysis, reliability analysis, correlation and differences analysis. The final part concludes the study and provides suggestions for further research

2. Literature Review

Teamwork skills: Teamwork can be defined as an identifiable set of behaviors, cognitions, and attitudes that contribute to the team's overall functioning (Stout, Cannon-Bowers & Salas, 1996). McIntyre and Salas (1995) suggest that teamwork comprises a set of interrelated actions that include performance monitoring, giving and receiving feedback, close-loop communication, back-up behaviors, adaptability, and coordination of

action. These same competencies are often identified as soft skills. A team is typically defined as two or more people who interact and coordinate their work to accomplish a shared task or goal (Burke, Volpe, Cannon-Bowers & Salas, 1993; Cohen & Bailey, 1997; Hirschfield, Jordan, Field, Giles & Armenakis, 2006; Morgan, Salas, & Glickman, 1993). Cohen and Bailey (1997) defined a team as a collection of people who are interdependent in their tasks, who share responsibility for results, they view themselves and are viewed by others as an intact social entity, and they manage their relationships across organizational boundaries (Cohen & Bailey, 1997). O'Neil, Chung & Brown (1997) provide insight into the nature of those individual teamwork skills needed to be effective in the team process. Members of effective teams must first be prepared for the task, and in addition should know how to coordinate their activities, communicate with other team members, and respond effectively to changing conditions. O'Neil et al. (1997) adopted six categories describing individual work skills necessary to be effective in the team process (a) adaptability, (b) coordination, (c) decision-making, (d) interpersonal, (e) leadership, (f) communication. These six categories show significant alignment with the desired skill set commonly referred to as soft skills.

According to R. de Villiers, (2010), today's complex marketplace compels managers and accounting professionals (specifically auditors and financial consultants) to work in adaptive environments of multidisciplinary and cross-functional teams. A study by Bancino and Zevalkink (2007) surveyed 250 business leaders to determine the reasons for the failure of projects. In this article, a failed project is defined as one that was "never completed, or completed significantly over budget or beyond deadline". Furthermore, research done by Riley, Horman, & Messner (2008), shown MBA graduates and highly technically skilled accounting professionals have been found to be lacking in these interpersonal skills. In Keller, Parker & Chan (2011), researchers found that final year students perceived that they gained a lot of benefit through teamwork project given by their lecturer which from communication, problem solving, and conflict resolution. They also perceived that not all projects were successful due to unproductive meetings, lack of team cohesion, and a weak project leader. In other research done by Carver & Stickley (2012), implementing teamwork skills in undergraduate law course also provide a good experience for each student even though not everyone of them really understand the relevance of implementing teamwork project.

Teamwork skills Dimensions

Coordination: Coordination, as defined by O'Neil *et al.*, (1997) is the process by which a team utilizes resources, activities, and responses are organized to ensure that tasks are integrated, synchronized, and completed with established temporal constraints. Kuehl (2001) simplified this definition into "organizing team activities to complete a task on time". The view of these authors is that coordination strictly involves task accomplishment rather than interpersonal harmony.

Decision making: Decision making is the ability to make team decisions by utilizing available information (Kuehl, 2001). O'Neil et al. defined decision making as the "ability to integrate information, use logical and sound judgments, identify possible alternatives, select the best solution, and evaluate the consequences" (O'Neil *et al.*, 1997)

Leadership: Leadership is defined as the ability to coordinate and supervise the activities of team members, assess team performance, assign tasks, plan and organize, and establish a positive atmosphere for team interaction (O'Neil *et al.*, 1997). Kuehl defined leadership as merely providing direction for the team (Kuehl, 2001).

Interpersonal skill: Interpersonal skill is the ability to improve the quality of team members' interaction and conflict through the use of cooperative behaviors (O'Neil *et al.*, 1997). Interpersonal processes are important to minimize conflict within the team, which in turn increases team interdependence. O'Neil *et al.*, (1997) believe that reinforcing positive team behaviors has been found to be related to effective teamwork outcomes. Team effectiveness is highly dependent on the ability of individual team members to successfully interact with one another. This cooperative behavior fosters a belief that each individual team member is critical to the overall success of the team, and helping others helps the team (Weng, 2000). Many professional business organizations have identified interpersonal skills as a core competency in effective teamwork (Page & Donelan, 2003).

Adaptability: O'Neil *et al.*, (1997) define adaptability as the ability to monitor the source and nature of problems through an awareness of team activities and factors bearing on the task. According to these authors, an important element of adaptability is the ability to detect and correct problems. Kuehl defined adaptability as the ability to recognize problems and respond accordingly (Kuehl, 2001).

Communication: Communication is defined as the clear and accurate exchange of information between two or more team members and by the ability to clarify or acknowledge the receipt of information (O'Neil *et al.*, 1997). Kuehl more succinctly described effective communication as the overall exchange of concise and accurate information (Kuehl, 2001). Effective communication is likely the most important measure of team performance.

3. Methodology

Respondents: Based on the focus of the current study, only final year accounting students from Universiti Tenaga Nasional were included in the final respondent sample (N= 179). The method of sampling was purposive sampling due to specific type of people and conforms to some criteria set by the researcher. The selection is due to the objective of the study which is looking into the final year students that have been well prepared with knowledge and skills in accounting for internship final year program. The sample of respondents is as much as necessary based on Roscoe (1975) in Uma Sekaran (2010), who stated that sample sizes larger than 30 and less than 500 are appropriate for most research.

Instrumentation: All respondents received a set of questionnaire consisting of a demographic questionnaire and Teamwork Skills Questionnaire). The questionnaires were completed and returned at the end of a lecture class. Demographics- Participants completed a short demographic questionnaire assessing their gender, ethnicity, age, current CGPA result, languages used other than Malay, expected salary for a full time accounting position and expected accounting position after graduating.

Skills Measurement - Students were required to assess 13 types of skills with measurement scale of: 1=strongly important, 2=important, 3=somewhat important, 4=not important and 5=strongly not important.

Teamwork Skills Questionnaire - This questionnaire (Table1) has been adopted from O'Neil *et al.*, (1997) According to O'Neil *et al.*, (1997), The Teamwork Skills Questionnaire was used to measure individual teamwork skills of team members across various contexts. The Teamwork skills focus on the skills a person should have to be effective in a team which consists of six dimensions: coordination, decision making, leadership, interpersonal skills, adaptability and communication with measurement scale of: 1=almost never, 2=sometimes, 3=often and 4=almost always.

Table 1: Teamwork Skills Dimensions

Teamwork Skills
COORDINATION – Organizing team activities to complete a task on time When I work as part of a team, I allocate the tasks according to each team member's abilities. When I work as part of a team, I help ensure the proper balancing of the workload. When I work as part of a team, I do my part of the organization in a timely manner. When I work as part of a team, I track other team members' progress. When I work as part of a team, I emphasize the meeting of deadlines.
DECISION MAKING -- Using available information to make decisions When I work as part of a team, I understand and contribute to the organizational goals. When I work as part of a team, I know the process of making a decision. When I work as part of a team, I know how to weigh the relative importance among different issues. When I work as part of a team, I prepare sufficiently to make a decision. When I work as part of a team, I solicit input for decision making from my team members. When I work as part of a team, I am able to change decisions based upon new information.
LEADERSHIP -- Providing direction for the team

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- When I work as part of a team, I exercise leadership.
 - When I work as part of a team, I teach other team members.
 - When I work as part of a team, I serve as a role model in formal and informal interactions.
 - When I work as part of a team, I lead when appropriate, mobilizing the group for high performance.
 - When I work as part of a team, I lead the team effectively.
 - When I work as part of a team, I demonstrate leadership and ensure team results.
 - When I work as part of a team, I try to bring out the best in others.

INTERPERSONAL SKILLS -- Interacting cooperatively with other team members

- When I work as part of a team, I interact cooperatively with other team members.
- When I work as part of a team, I conduct myself with courtesy.
- When I work as part of a team, I respect the thoughts and opinions of others in the team.
- When I work as part of a team, I treat others with courtesy.
- When I work as part of a team, I accept individual differences among members.
- When I work as part of a team, I treat all my team members as equals.

ADAPTABILITY -- Recognizing problems and responding appropriately

- When I work as part of a team, I can identify potential problems readily.
- When I work as part of a team, I willingly contribute solutions to resolve problems.
- When I work as part of a team, I adapt readily to varying conditions and demands.
- When I work as part of a team, I recognize conflict.
- When I work as part of a team, I identify needs or requirements and develop quality/timely solutions.

COMMUNICATION -- Clear and accurate exchange of information

- When I work as part of a team, I ensure the instructions are understood by all team members prior to starting the task.
 - When I work as part of a team, I ask for the instructions to be clarified when it appears not all the team members understand the task.
 - When I work as part of a team, I communicate in a manner to ensure mutual understanding.
 - When I work as part of a team, I seek and respond to feedback.
 - When I work as part of a team, I listen attentively.
 - When I work as part of a team, I clearly and accurately exchange information.
 - When I work as part of a team, I pay attention to what others are saying
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Adopted from O'Neil et al. (1997)

Statistical analysis: In analyzing the data, this study employs SPSS (Statistical Package for Social Science) software for windows namely Descriptive Statistics, Reliability Statistics and Pearson correlation. The study ignores the normality assumption due to De Vaus (2002), it does not seem to have a severe effect on results since the size of a sample (N=179) is more than 100. In fact, the central limit theorem states the important principle that as a size increases and is large, it is reasonable to use statistics that assume a normal distribution.

4. Results and Discussion

Table 2: Respondents' Profiles

Gender	Frequency	Percent
Male	55	30.7
Female	124	69.3
Race	Frequency	Percent
Malay	138	77.1
Chinese	17	9.5
Indian	23	12.8
Others	1	.6

Age	Frequency	Percent
18-21 years old	44	24.6
22-26 years old	133	74.3
More than 26 years old	2	1.1
Current CGPA result	Frequency	Percent
Below 2.00	7	3.9
2.00-2.49	23	12.8
2.50-2.99	65	36.3
3.00-3.49	68	38.0
Above 3.50	16	8.9
Languages use other than Malay	Frequency	Percent
English	154	86.0
Mandarin	16	8.9
Others	9	5.0
Expected salary for fulltime accounting position	Frequency	Percent
RM800-RM1000	15	8.4
RM1000-RM2000	32	17.9
RM2000-RM3000	81	45.3
More than RM3000	51	28.5
Expected accounting position	Frequency	Percent
Public Accounting	83	46.4
Corporate/Industry Position	62	34.6
Non-profit Organization	34	19.0

A total of one hundred and seventy nine (179) questionnaires were distributed among the respondents. Out of this figure, 124 (69.3%) were female and 55 (30.7%) were male. The study respondents constituted Chinese (9.5%), Malay (77.1%), Indian (12.8%), and other races (0.6%), respectively. The average age range was 18 to 22 years. In term of academic results, the current CGPA performance showed that 47% (about 84 students) achieved not less than 3.00. In using language, most of them only knew English as their second language. In future, about 132 of the students' expert to earn a salary more than RM2000-RM3000 and less than 50% expect to pursue their career in public accounting (46.4%).

Table 3: Descriptive Statistics for Skills

	Mean	Std. Deviation	Rank
Ability to Memorize	2.03	.982	7
Accounting Knowledge	1.89	.977	1
Auditing	2.02	.986	6
Business Law	2.28	.973	13
Computers	2.18	1.092	11
Economics	2.24	.985	12
Leadership Ability	2.11	1.043	10
Oral Communication	1.91	1.018	3
Problem Solving	1.92	.977	4
Professionalism	1.90	1.044	2
Time Management	1.92	1.062	5
Work well with others	2.03	1.083	8
Written Communication	2.04	1.070	9

Measurement scale of: 1=strongly important, 2=important, 3=somewhat important, 4=not important and 5=strongly not important.

Table 3 shows the rank of the important of skills by accounting students. They perceived almost strongly important toward soft skills mainly accounting knowledge (1.89), professionalism (1.90), oral communication (1.91), problem solving (1.92), time management (1.92), auditing (2.02), ability to memorize (2.03), work well with others (2.03), written communication (2.04), leadership ability (2.11), computers (2.18), economic(2.24), and the last is business law (2.28). In research done by Kavanagh and Drennan, (2008), accounting students indicated the most important skills in future were continuous learning, problem solving, decision making, oral communication, self-motivated, critical thinking, professional attitude, teamwork, written communication and computer literacy. In Parham, Noland and Kelly (2012), the top nine skills perceived important by accounting students were profesional demeanor, written communication, motivation, decision making, oral communication, interpersonal skills, analytical thinking, leadership and teamwork.

Table 4: Cronbach's Alpha Coefficients for the Teamwork Skills Scales

Subscale	U.S. Marin Corps (Kuehl, (2001)	Taiwanese Electronics Company Chen (2002)	American and High School Hsieh (2001)	Australia Nurses Marshall (2003)	Brungardt (2009)	Al- Alawneh et. al. (2011)	Current study Azleen et. al (2012)
Coordination	0.76	0.79	0.70	0.81	0.70	0.83	0.868
Decision-making	0.82	0.85	0.81	0.86	0.72	0.80	0.889
Leadership	0.86	0.88	0.88	0.92	0.84	0.92	0.832
Interpersonal skills	0.85	0.86	0.78	0.86	0.77	0.93	0.856
Adaptability	0.81	0.85	0.78	0.86	0.69	0.96	0.838
Communication	0.84	.081	0.73	0.86	0.71	0.96	0.906
	(n=269)	(n=273)	(n=120)	(n=149)	(n=301)	(n=254)	(n=169)

Table 4 shows the Cronbach's alpha for teamwork skills to test the quality of the measurement. Table 4 shows a comparison of the Cronbach alpha coefficients for each of the varied populations. Most of the Cronbach alpha shows more that .70 which indicates that this instrument items and scales produce reliable and robust results due to the rule of thumb developed by Hair *e al.* (2010) and Sekaran (2000). They stated if Cronbach alpha of more than 0.7 can be considered acceptable. The closer the Cronbach Alpha coefficient gets to 1.0, the better the results of reliability will be. Reliabilities that are less than 0.6 are considered to be poor, those in the 0.7 ranges, acceptable, and those 0.8 are good (Sekaran, 2000). In current study, the study can be considered as acceptable because each Cronbach alpha shows more than 0.7 and sufficient to adopt and test six dimensions for final year accounting students.

Table 5: Descriptive Statistics for Team Work Skills

	Mean	Std. Deviation
Coordination	2.5743	.71768
Decision-making	2.5289	.67754
Leadership	2.4900	.66472
Interpersonal skills	2.4562	.65446
Adaptability	2.4682	.67810
Communication	2.4956	.68984

Measurement scale of: 1=almost never, 2=sometimes, 3=often and 4=almost always.

Table 5 show six dimensions that needed by each individual to be effective in teamwork. Most of final year accounting students can be considered almost often experiences the teamwork. There is a difference between the mean scores of each of dimensions which is interpersonal skills (2.4562), adaptability (2.4682), leadership (2.4900), communication (2.4956), decision making (2.5289) and coordination (2.5743). Their experience in practicing all six dimensions might be able to improve the effectiveness of teamwork.

Table 6: Correlation Factor between Teamwork Skills

	Coordination	Decision-making	Leadership	Interpersonal skills	Adaptability	Communication
Coordination	1					
Decision-making	.922**	1				
Leadership	.928**	.926**	1			
Interpersonal skills	.891**	.907**	.893**	1		
Adaptability	.895**	.857**	.931**	.836**	1	
Communication	.907**	.867**	.863**	.943**	.858**	1

Pearson's Correlation was performed between six dimensions in order to explore the relationship among the dimensions. All correlations were statistically significantly ($p < 0.01$) at 2-tailed. Theoretically, the correlation could range between -1.0 and +1.0, whether it has a positive or a negative relationship. The Pearson's correlations (r) ranged from 0.836 to 0.943 (Table 6) which considered strong positive correlation between the dependent variables. There are seven dimensions that produced inter-correlation more than 0.9. Firstly, coordination produced three inter-correlations which is decision ($r = .922$), leadership ($r = .928$) and communication ($r = .907$). Then, decision making produced two inter-correlations which is leadership ($r = .926$) and interpersonal skills ($r = .907$). Next, leadership produced high inter-correlation with adaptability ($r = .931$). Finally, the highest inter-correlation between interpersonal skills with communication ($r = .943$). In research done by Al-Alawneh *et al.*, (2011) show ranged from 0.43 to 0.69 which considered moderate to strong positive correlation between the dependent variables. In research done Brungardt (2009) show the correlation ranged from .242 to .679.

Table 7: ANOVA on Teamwork Skills

Dependent	Independent	F	Sig.
Coordination	Gender	3.637	.058
	Races	.187	.905
	Academic Performance (Current CGPA result)	1.819	.127
	Expected salary for fulltime accounting position	.915	.435
	Expected accounting position	1.108	.333
Decision-making	Gender	3.486	.064
	Races	.209	.890
	Academic Performance (Current CGPA result)	1.417	.230
	Expected salary for fulltime accounting position	.672	.571
	Expected accounting position	.514	.599
Leadership	Gender	4.549	.034
	Races	.045	.987
	Academic Performance (Current CGPA result)	1.780	.135
	Expected salary for fulltime accounting position	.485	.693
	Expected accounting position	.888	.413
Interpersonal	Gender	3.120	.079
	Races	.140	.936
	Academic Performance (Current CGPA result)	2.028	.093
	Expected salary for fulltime accounting position	.337	.798
	Expected accounting position	1.774	.173
Adaptability	Gender	5.104	.025
	Races	.278	.841
	Academic Performance (Current CGPA result)	1.166	.328
	Expected salary for fulltime accounting position	.581	.628
	Expected accounting position	1.643	.196
Communication	Gender	2.821	.095
	Races	.178	.911
	Academic Performance (Current CGPA result)	2.292	.061
	Expected salary for fulltime accounting position	.729	.536
	Expected accounting position	1.955	.145

Table 7 tested for significant difference for each of six dimensions among gender, races, academic performance, expected salary and expected accounting position at significant level $p < .05$. Firstly, there is no significant difference shown for coordination among gender ($F=3.637$, $p=.058$), races ($F=.187$, $p=.905$), academic performance ($F=1.819$, $p=.127$), expected salary ($F=.915$, $p=.435$) and expected position ($F=3.486$, $p=.333$). There can be considered that gender, races, academic performance, expected salary and expected position has no effect towards organizing team activities. In research done by Al-Alawneh *et al.*, (2011), the result showed no significant difference between mean score of coordination based on gender ($p=.937$) and study level (.219). There is only showed significant difference among college ($p=.003$). Secondly, they were considered having similar experience in teamwork activity pertaining decision making among gender ($F=3.486$, $p=.064$), races ($F=.209$, $p=.890$), academic performance ($F=1.417$, $p=.230$), expected salary ($F=.672$, $p=.571$) and expected position ($F=.514$, $p=.599$). From this result, the final year accounting students often uses available information to make decision for teamwork. In research done by Al-Alawneh *et al.*, (2011), the result found no significant difference for decision making among all independent variable; college ($p=.178$), study level ($p=.501$) and gender ($p=.387$).

Thirdly, the analysis finds significant difference on leadership among gender ($F=4.549$, $p=.034$) which indicates that there is a different of perception in providing direction for the team among gender. However, there is no significant differences on leadership based on races ($F=.045$, $p=.987$), academic performance ($F=1.780$, $p=.135$), expected salary ($F=.485$, $p=.693$) and expected position ($F=.888$, $p=.413$). For leadership dimension, the result found no significant difference among college ($p=.773$), study level ($p=.581$) and gender ($p=.118$) in Al-Alawneh *et al.*, (2011). Fourth, the students' perception towards the way they interacting in teamwork can be considered similar. The result shows no significant differences among gender ($F=3.120$, $p=.079$), races ($F=.140$, $p=.936$), academic performance ($F=2.028$, $p=.093$), expected salary ($F=.337$, $p=.798$) and expected position ($F=1.774$, $p=.173$). In research done by Al-Alawneh *et al.*, (2011), the result found significant difference only for interpersonal skills among gender ($p=.019$). Fifth, the gender of students has an effect on adaptability when the result shows $F=5.104$, $p=.025$. There is different of skill in recognizing and responding problems in teamwork between male and female. Yet, the results show no significant differences based on races ($F=.278$, $p=.841$), academic performance ($F=1.166$, $p=.328$), expected salary ($F=.581$, $p=.628$) and expected position ($F=1.643$, $p=.196$). In research done by Al-Alawneh *et al.*, (2011), the result found significant difference only for adaptability among college ($p=.008$). Lastly, the gender ($F=2.821$, $p=.095$), race ($F=.178$, $p=.911$), academic performance ($F=2.292$, $p=.061$), expected salary ($F=.729$, $p=.536$) and expected position ($F=1.955$, $p=.145$) shows no significant difference towards communication. The results indicate that there is similar experience and perception towards their skill in exchanging clear information in teamwork. In Al-Alawneh *et al.*, (2011), the result found there is significant differences for communication among gender ($p=.018$).

5. Conclusion

This study has found the top important skills perceived by accounting students. They perceived almost strongly important toward soft skills mainly accounting knowledge (1.89), professionalism (1.90), oral communication (1.91), problem solving (1.92), time management (1.92), auditing (2.02), ability to memorize (2.03), work well with others (2.03), written communication (2.04), leadership ability (2.11), computers (2.18), economic(2.24), and the last is business law (2.28). Besides that, this study able to support the theory by O'Neil *et al.*, (1997) for The Teamwork Skills Questionnaire. In current study, the study can be considered as acceptable because each Cronbach alpha shows more than 0.7 and sufficient to adopt and test six dimensions for final year accounting students. In light of this research, the study is attempted to examine the relationship among all six dimensions of teamwork skills (coordination, decision making, leadership, interpersonal skills, adaptability and communication). The inter-correlation between six dimensions ranged from 0.836 to 0.943. There are seven dimensions that produced inter-correlation more than 0.9. This study also attempted to investigate the different of perception toward teamwork skills (coordination, decision making, leadership, interpersonal skills, adaptability and communication) among final year accounting students. The result showed only significant difference between female and male for leadership ($p=.034$) and adaptability ($p=.025$). Most of students perceived similar for their feeling, experience and their thinking towards all dimensions in teamwork skills in order to be effective team.

Recommendations: From the overall findings, researchers can suggest or recommend some action in order to strengthen the skills in teamwork among students. Teamwork can be considered as one of important skill that need to be emphasize and provide priority in order to achieve future successful. Students need to be well prepared because the teamwork ability is the most important in achieving any development in organization and can enhance graduate career in future. Furthermore, educations institutional also need to collaborate with industry and employers in providing information pertaining the skills needed. In addition, educations institutional also need to improve the academic curricular mostly in implementing the soft skills and technical skills in course. There are some suggestions that can be adopted in future based on R. de Villiers, (2010). Firstly, Outcomes for soft skills learning should be predetermined according to the course, and a concerted effort should be made to cover all of the outcomes over the full programme, but not necessarily in each separate paper. Appropriate teaching methods need to be considered which will enhance the cultivation of both technical and soft skills simultaneously and continuously. Secondly, Based on Gammie *et al.*, (2002); Keddie & Trotter (1998); Stainbank (2009), in order to prepare students to work in the collaborative environment of contemporary business, academics will have to find innovative ways to provide students with positive team work experiences, despite the huge class sizes. Educationists acknowledge the challenges involved in group work, but also report on the success they achieve with diverse groups. Next, accounting students must be able to work interdisciplinary multiteams. According to de Villiers, (2010), multidisciplinary teams need to design integrated core papers for accounting courses. These teams should comprise the following: (1) key members of functional areas in the business school, (2) alumni who have experienced the application and implementation relevance and usefulness of the skills, and (3) practising business executives who have intimate knowledge of the knowledge, skills and attributes (KSA) required. This approach should result in curricula providing students with a better understanding of how organisations function and result in the honing of broad problem-solving skills.

Then, assessments can be used to improve softskills. Academics normally regard assessments as being separate from or the end result of the learning process. Assessments could and should be used as learning tools. Oral presentations, group presentations, role play, panel discussions and other peer assessments such as 360^o feedback, will not only allow students' cognitive performance to be measured, but will also simultaneously afford students a multitude of opportunities to employ higher-level thinking skills (de Villiers, 2010). Besides that, based on Coll & Eames (2006); Murphy & Calway (2008); Weisz & Smith (2005); Young (1997) confirms that cooperative education (where classroom study is integrated with periods of employment in business), internship and significant periods of placement, are used worldwide, with huge benefits for learners. These industry placements afford students the opportunity to apply classroom learning to real situations and problems and develop soft skills and professional practice in a real-world environment. Students are exposed to the ambiguity and complexity of real-life issues and given insight into the relevance of the technical content covered during their classroom periods. Overall, teamwork skills can also be improved by suggestion from Carver & Stickley (2012). Firstly, getting students to reflect upon and discuss their previous experiences; highlighting the relevance of teamwork to students' degrees and future employment; allowing the students to form their own teams; teaching the skills of teamwork and providing resources to scaffold students' skill development; allowing students to confidentially assess fellow team members' individual contributions and providing the Teamwork Assessment.

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