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UiTM AT A GLANCE

UNIVERSITI TEKNOLOGI MARA (UiTM) started as a college known as Kolej RIDA in 1956. Incidentally, accounting programs such as LCCI, Australian Society of Accountants (ASA) and Institute of Cost and Work Accountants (ICWA) were among the pioneer programs offered by the then, School of Accountancy. Kolej RIDA continued to expand and in 1967 it was further upgraded and its name was changed to Institut Teknologi MARA (ITM).

As an Institute, ITM continued to add other accounting programs: Diploma in Accountancy (DIA), Malaysian Association of Certified Public Accountants (MACPA), Association of Certified and Chartered Accountants (ACCA), Chartered Institute of Management Accountants (CIMA) and the Advanced Diploma in Accountancy (ADIA) to its portfolio. What started, as a humble beginning in a small campus in Petaling Jaya, was later expanded to other areas throughout the country. In 1996, the ITM Act was amended to allow the Institute to offer various programs, viz, first degrees, Masters degrees and PhD programs. To commensurate with the university type of programs that the Institute was offering, ITM was officially conferred the university status in 1999. With effect from 26 August 1999, the Institute was known as Universiti Teknologi MARA or UiTM with 18 faculties and 13 branch campuses to its credit.

Today, being one of the most dynamic faculties in UiTM, the Faculty of Accountancy is also offering other accounting programs such as the Certified Accounting Technicians (CAT-UK), CPA Australia, Institute of Chartered Secretaries and Administration (ICSA-UK), Master of Accountancy and Doctor of Philosophy (PhD Accounting). Within the next year, several new programs such as Accounting Information System (AIS), Taxation, Management Accounting, Internal Auditing, Corporate Governance and Forensic Accounting and the newly known Malaysian Institute of Certified Public Accountants (MICPA) will be offered.

The Faculty's two-tier mission allows it to focus on two important aspects; nurturing of professional accounting graduates as well as becoming a renowned Centre of Excellence in Accounting Research & Consultancy. In tandem with its two-tier mission, the Faculty of Accountancy strives to produce quality graduates and quality research & consultancy.

Language And Content Complexities Encountered By Students In Taxation Courses

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Abstract

Courses in taxation generally cover elements pertaining to the quantitative, legal and expository aspects, all of which rely on the understanding and interpretation of complex tax statutes, which in turn involve both language and content complexities. This study is on students pursuing taxation courses at the tertiary level in Malaysia, where the medium of instruction is in English, which is neither the students' mother tongue nor their first language. As tax statutes and reference materials on taxation in Malaysia are mainly in English, and taxation courses are taught and assessed in English, a reasonably high level of English language skills is essential to cope with the legal and expository aspects. The study reveals that a majority of the students agreed that they encountered difficulties in terms of language complexity rather than content complexity, particularly in relation to understanding textbooks and examination questions. In terms of content complexity, less than one third agreed that they encountered difficulties in understanding textbooks and lectures / tutorials.

Key word: Tax Education / Complexities in Taxation

1.0 Introduction

Taxation is an interdisciplinary subject encompassing accounting, legal studies and economics as well as communication skills. Courses in taxation would cover elements pertaining to tax law (the legal aspects), tax computations (quantitative aspects) and tax advisory issues (expository and descriptive aspects). Besides the needs to understand tax law, tax practitioners must be able to communicate both within the profession and with clients of diverse experience and educational background.

In Malaysia, traditionally tax education is found in most accounting and some law curricula, Inland Revenue Board's training programmes and in-house training programmes of some public accounting firms (Ho, 1992). At the MARA University of Technology (UiTM), taxation courses are among the core courses offered in the accounting programmes.

1.1 Language skills in tax education

In Malaysia, tax statutes are enacted and most reference materials in taxation are in the English language. Thus, a reasonably high level of English language skill is required to cope with the legal, expository and descriptive aspects of taxation. While the quantitative aspects require some mathematical skills and a good knowledge of financial accounting, reasonably adequate English language skills are still necessary to comprehend, interpret and translate the legal information into the quantitative information. However, in most language programmes, the acquisition of linguistic structures and knowledge of grammar merely indicates the ability to handle grammatical structure. It generally does not indicate the ability to use the language for communication of an academic and professional nature or in everyday life (Kerr & Desforges, 1988 and Hamers & Blanc, 1993).

The understanding and interpretation of tax statutes would involve reading (or language) and content complexities (Koch & Karlinsky, 1984). This is due to the fact that on the one extreme, the language of a tax statute can be very explicit while, on the other extreme, it may be very ambiguous (Barrick, 2001) and complex. Language programmes too frequently ignored such diversity of language complexity encountered in taxation (Andrews & Pytlik, 1983). Generally, in taxation training programmes, content complexity cannot be reduced or simplified, but improved presentation style can reduce reading (or language) complexity and commentary presentation of tax statutes was found to have contributed to greater comprehension and better performance by students (Koch & Karlinsky, 1984). However, in taxation examinations, students were found to have performed better in structured questions that required less language skills than in unstructured questions that required a higher level of language skills (Loo & Ho, 2000).

1.2 Taxation courses in accounting programmes

The Diploma In Accountancy (DIA) and Bachelor of Accountancy (BAcc) are among the accounting programmes offered at UiTM. Candidates pursuing the DIA programme are generally SPM / SPVM holders, with a minimum of a credit (6C) in the SPM / SPVM English language paper. To qualify for entry into the Bachelor of Accountancy programme, a candidate must hold the Diploma In Accountancy or equivalent qualification. Two taxation courses (Taxation I and Taxation II) are offered in the Diploma In Accounting programme, and one course (Advanced Taxation) in the Bachelor of Accountancy programme. The Taxation I course covers mainly the computation aspects, with very little on the descriptive and nothing on the legal aspects. The Taxation II course also mainly covers the computation aspects, but with a small coverage on the legal as well as the expository and descriptive aspects. The Advanced Taxation course covers all the three aspects in greater depth and on a wider scope.

1.3 English language courses in accounting programmes

Chart – A: ENGLISH LANGUAGE COURSES

Course	Course Objectives
Course – 1 Preparatory English	To identify and rectify common errors made in grammar, reading & writing. Students should achieve basic grammatical accuracy and acquire skills in writing in order to communicate effectively
Course – 2 Mainstream English I	To raise the level of proficiency in the four language skills and to equip students with adequate communicative abilities at tertiary level. To develop critical skills to enable students to cope with the challenges of their respective courses.
Course – 3 Mainstream English II	To build on and to further develop the major aspects of reading, writing, listening, speaking and grammar. To equip students with academic and critical thinking skills necessary to undertake tertiary studies.
Course – 4 Report Writing	To focus on the writing of various reports which are faculty-based.
Course – 5 Reading For Academic Purposes	To teach students on effective use of higher level of thinking skills in reading. To enhance the thinking skills required for the critical evaluation of reading materials.

Besides the core accounting courses (which include the taxation courses), three English language courses are offered in the DIA programme, namely the “Preparatory English”, followed by two “Mainstream English” courses. Two English language courses, (“Reporting Writing” and “Reading For Academic Purposes”) are offered in the BAcc programme. The English language courses are incorporated in the accounting programmes with the objective of enhancing students’ English language skills [see Chart - A].

1.4 Medium of instruction

Students pursuing the UiTM’s DIA and BAcc programmes had gone through pre-tertiary education where Bahasa Malaysia was the medium of instruction. However, at UiTM, with the exception of a few non-core courses that are being taught in Bahasa Malaysia, most non-core and all core courses are taught in English (the second language). Students with poor English language skills generally would face difficulties with courses that are being taught in English.

1.5 Mother tongue and second language

In an environment where a second language (e.g. English) is used as the medium of instruction, students’ lack of ability to understand textbooks in English (i.e. the second language) is a factor that affects their morale and by implication, their performance. Textbooks (in the second language) that require a disproportionately high level of efforts and language skills to understand would frustrate the students (Adelderg & Razek, 1984). For second language users, materials in the mother tongue could serve as useful functions on two levels. Firstly, the level of “topic relevance” where the précised communicative goals are defined largely in the mother tongue. Secondly, the level of “skill relevance” when the learners would initiate interactions in the second language on the basis of materials in the mother tongue, thus involving translations (Tudor, 1987). Although using the mother tongue may allow students to communicate their intended message to others or to comprehend others, but when confronted with an “English only” activities, students often feel frustrated in their attempt to communicate and would revert to the mother tongue (Atkinson, 1987) and as a consequence, would affect their performance in courses that are being taught in the second language (i.e. English).

2.0 Objectives Of Study

Firstly, this study aims at assessing the level of English language skills that students had acquired in relation to their performance in taxation courses that were taught in English (the second language). Secondly, this study aims at evaluating students' perceptions pertaining to the language and content complexities encountered in the learning of taxation, especially where the relevant tax statutes and virtually all reference materials in taxation as well as all test and examination questions are in the English language, while the students' mother tongue is Bahasa Malaysia.

3.0 Methodology And Limitations

All the subjects for this study are holders of DIA and were pursuing the BAcc programme at UiTM's Malacca Campus. They were taking the Advanced Taxation course in the December 2001 – April 2002 semester (108 students). Only 91 responses were complete and usable for this study.

The results that the students obtained in their SPM/SPVM (public examination) English paper and in the respective English language courses at UiTM are being used as measurements of the English language skills that the students had acquired. Students' performance in taxation courses are based on their examination results obtained. For the Advanced Taxation course, the performance was analysed based on the "essay type" questions and "computation questions" as the former require a higher level of English skills to cope with as compared with the latter.

Perceptions pertaining to the language and content complexities were obtained through a questionnaire administered to the students after the examination of the Advanced Taxation course. In the questionnaire, on a scale of 1 to 5, the students were requested to indicate whether, as a whole, they (1 = strongly agree; 2 = agree; 3 = neither agree nor disagree; 4 = disagree or 5 = strongly disagree) that the difficulties they encountered in the taxation courses were attributable to language complexity and to content complexity.

In terms of specific attributes, (namely text books used; the lectures / tutorials conducted; as well as assignment, test and final examination questions), on a scale of 1 to 5, the students were requested to indicate whether they find each of the mentioned attributes to be (1 = very easy; 2 = easy; 3 = neither easy nor difficult; 4 = difficult and 5 = very difficult) to understand due to language complexity and due to content complexity.

4.0 Discussion

4.1 Students' English language skills

In the SPM/SPVM English paper, the students' average grade is a credit of 5C, just one grade above the minimum requirement for entry into UiTM's DIA programme, with only 5.5% obtaining grade A. In the DIA's English language courses, students' average grade is B+, with between 38.5% and 47.3% of the students obtaining A, while in the Bacc's English language courses, the average grade is A-, with between 48.4% and 53.9% obtaining A [see Tables 1-A and 1-B].

Table 1- A: Students' Performance – SPM / SPVM English Language

1A (%)	2A (%)	3C (%)	4C (%)	5C (%)	6C (%)
2.2	3.3	9.9	15.4	26.4	42.9

Table 1 – B: Students' Performance – UiTM's English Language Courses

	A+ (%)	A (%)	A- (%)	B+ (%)	B (%)	B- (%)	C+ (%)	C (%)
Course – 1	2.2	4.4	40.7	26.4	13.2	9.9	2.2	1.1
Course – 2	nil	5.5	33.0	25.3	15.4	9.9	6.6	4.4
Course – 3	1.1	4.4	35.2	23.1	17.6	9.9	5.5	3.3
Course – 4	nil	18.7	29.7	26.4	17.6	4.4	3.3	Nil
Course – 5	2.2	16.5	35.2	27.5	9.9	7.7	Nil	1.1

4.2 Performance in taxation examination

In the DIA's taxation courses, the average grade obtained is B, with between 9.9% and 14.3% obtaining A. For the Advanced Taxation course, the average grade for the "essay type" questions is C- (i.e. below the passing grade), with 61.6% falling below the passing grade. As for the "computation type" questions, the average grade is B, with only 9.9% falling below the passing grade [see Tables 2-A & 2-B].

Table 2 – A: Students' Performance – Taxation I & Taxation II

	A+ (%)	A (%)	A- (%)	B+ (%)	B (%)	B- (%)	C+ (%)	C (%)
TAXATION I	1.1	2.2	6.6	13.2	27.5	18.7	16.5	14.3
TAXATION II	2.2	4.4	7.7	12.1	22.0	23.1	13.2	15.4

Table 2 – B: Students' Performance – Advanced Taxation

Mark Range	Grade	Exam (Essay) (%)	Exam (Computation) (%)
90 – 100	A+	Nil	nil
80 – 89	A	5.5	8.8
75 – 79	A-	Nil	7.7
70 – 74	B+	3.3	17.6
65 – 69	B	3.3	12.1
60 – 64	B-	12.1	18.7
55 – 59	C+	5.5	12.1
50 – 54	C	8.8	13.2
47 – 49	C-	1.1	1.1
44 – 46	D+	8.8	5.5
40 – 43	D	11.0	nil
30 – 39	E	28.6	3.3
0 – 29	F	12.1	nil

4.3 Language and content complexities – an overview

As a whole, at the Diploma In Accountancy level, 51.6%, while at the Bachelor of Accountancy level 57.1% of the students agreed that the difficulties they encountered in taxation courses were due to language complexity. Meanwhile only between 16.5% and 18.7% of the students agreed that they encountered difficulties attributable to content complexity. However, the examination results indicate that, on an average, students performed better in English language courses than in taxation courses.

It is significant to note that if examination results are reliable indicators of skills acquired, then based on the results obtained by students in the various English language courses, they should have acquired adequate language skills to cope with courses that are being taught in English. However in the Advanced Taxation course, students performed poorly in “essay type” questions but not so in “computation type” questions. Most students also agreed that the difficulties they encountered in taxation courses were due to language complexity. Such scenarios do not reflect the adequacy of English language skills that the students were supposed to possess [see Tables 3-A & 3-B].

Table 3 – A : Taxation I & II - Overall Perceived Difficulties

	1	2	3	4	5	Mean	s.d.
Taxation I & II	%	%	%	%	%		
Language Complexity	6.6	45.0	23.1	20.9	1.1	2.6154	0.9282
Content Complexity	nil	16.5	29.7	50.5	3.3	3.4066	0.8025

Table 3 – B : Advanced Taxation - Overall Perceived Difficulties

Advanced Taxation	%	%	%	%	%	Mean	s.d.
Language Complexity	1.1	56.0	19.8	20.9	2.2	2.6703	0.8951
Content Complexity	nil	18.7	24.2	52.7	4.4	3.4286	0.8452

4.4 Language and content complexities – specific aspects

In relation to textbooks used and the final examination questions, the majority of the students perceive that the difficulties they encountered were attributable to language complexity. Generally students also attribute perceived difficulties encountered to language complexity in the cases of assignment questions (between 42.9% and 49.5%) and test questions (between 47.3% and 75.8%). As for following lectures / tutorials, between 22.0% and 30.8% perceive that the difficulties they encountered were attributable to language complexity.

Except for test questions in the Advanced Taxation course and the examination questions in the Taxation II course, not more than one third (between 9.6% and 33.0%) of the students perceive the difficulties they encountered as attributable to content complexity. As for the test questions in the Advanced Taxation course and examination questions in the Taxation II course, 39.6% and 35.2% respectively attribute the difficulties they encountered to content complexity. The test questions in the Advanced Taxation course were considered by more than one third of the students as difficult due to content complexity (39.76% agreed) as well as language complexity (75.8% agreed).

In view of these findings, it may be construed that students did not generally encounter much difficulty in understanding lectures / tutorials, either in terms of language or content complexities. However, in relation to the text books used and the final examination questions, students may be construed to have encountered difficulties that were attributable more to language complexity than to content complexity [see Tables 4 – A to 4 – F].

Table 4 – A: Taxation I - Perceived Content Complexity

	1	2	3	4	5	Mean	s.d.
	%	%	%	%	%		
Text Books	2.2	14.3	54.9	27.5	1.1	3.1099	0.7371
Lectures / Tutorials	3.3	24.2	47.3	23.1	2.2	2.9670	0.8360
Assignment Questions	1.1	18.7	62.6	16.5	1.1	2.9780	0.6663
Test Questions	Nil	14.3	60.4	25.3	nil	3.1099	0.6227
Examination Questions	Nil	12.1	58.2	29.7	nil	3.1758	0.6253

Table 4 – B: Taxation I - Perceived Language Complexity

	1	2	3	4	5	Mean	s.d.
	%	%	%	%	%		
Text Books	1.1	11.0	31.9	53.8	2.2	3.4505	0.7640
Lectures / Tutorials	4.4	22.0	40.7	33.0	Nil	3.0220	0.8561
Assignment Questions	2.2	16.5	37.4	42.9	1.1	3.2418	0.8211
Test Questions	1.1	11.0	39.6	48.4	Nil	3.3516	0.7207
Examination Questions	1.1	9.9	28.6	59.3	1.1	3.4945	0.7360

Table 4 – C: Taxation II - Perceived Content Complexity

	1	2	3	4	5	Mean	s.d.
	%	%	%	%	%		
Text Books	1.1	20.9	45.1	30.8	2.2	3.1209	0.8005
Lectures / Tutorials	4.4	22.0	60.4	13.2	nil	2.8242	0.7086
Assignment Questions	1.1	11.0	78.0	9.9	nil	2.9670	0.5044
Test Questions	Nil	14.3	63.7	22.0	nil	3.0769	0.6006
Examination Questions	Nil	11.0	53.8	34.1	1.1	3.2527	0.6599

Table 4 – D: Taxation II - Perceived Language Complexity

	1	2	3	4	5	Mean	s.d.
	%	%	%	%	%		
Text Books	2.2	6.6	34.1	56.0	1.1	3.4725	0.7355
Lectures / Tutorials	3.3	17.6	48.4	30.8	nil	3.0659	0.7860
Assignment Questions	1.1	13.2	42.9	42.9	nil	3.2747	0.7313
Test Questions	1.1	13.2	38.5	46.2	1.1	3.3297	0.7609
Examination Questions	1.1	8.8	39.6	48.4	2.2	3.4176	0.7313

Table 4 – E: Advanced Taxation - Perceived Content Complexity

	1	2	3	4	5	Mean	s.d.
	%	%	%	%	%		
Text Books	1.1	8.8	60.4	27.5	2.2	3.2088	0.6752
Lectures / Tutorials	3.3	28.6	57.1	11.0	nil	2.7582	0.6886
Assignment Questions	Nil	11.0	60.4	28.6	nil	3.1758	0.6072
Test Questions	1.1	14.3	45.1	36.3	3.3	3.2637	0.7865
Examination Questions	3.3	13.2	53.6	28.6	1.1	3.1099	0.7667

Table 4 – F: Advanced Taxation - Perceived Language Complexity

	1	2	3	4	5	Mean	s.d.
	%	%	%	%	%		
Text Books	nil	2.2	38.5	59.3	nil	3.5714	0.5404
Lectures / Tutorials	3.3	18.7	56.0	22.0	nil	2.9670	0.7371
Assignment Questions	1.1	3.3	46.2	49.5	nil	3.4396	0.6184
Test Questions	1.1	1.1	22.0	74.7	1.1	3.7363	0.5545
Examination Questions	2.2	9.9	25.3	61.5	1.1	3.4945	0.7799

4.5 Language & content complexity correlationship

There are positive correlation between perceived language and content complexities in relation to textbooks used in all the taxation courses (all significant at 0.01 level). As for the final examination questions for Taxation I and Taxation II, there are also positive and significant (at 0.05 level) correlation between perceived difficulties attributable to language complexity and content complexity. In the case of lectures / tutorials for the Taxation II and Advanced Taxation courses, there are positive and significant (at 0.01 level) correlation between difficulties attributable to language complexity and content complexity .

As for perceived language and content complexities in relation to assignment, test and examination questions, in both the Taxation I and Taxation II courses, there are positive and significant (at 0.01 level) correlation between perceived content complexity (for assignment questions) and language complexity (for test & examination questions). There are also positive and significant (at 0.01 level) correlation between perceived complexities in relation to language (for assignment questions) and content (for examination questions) in the Taxation II course and between language complexity (for assignment questions) and content complexity (for test questions) in the Advanced Taxation course [see Table 5-A; 5-B & 5-C].

Table 5 – A: Taxation I: Language – Content Correlation

		LANGUAGE COMPLEXITY				
		Text Books	Lectures / Tutorials	Assignment Questions	Test Questions	Examination Questions
C O N T E N T						
	Text Books	0.483 ** 0.000	0.155 0.143	0.214 * 0.043	- 0.011 0.919	0.001 0.992
T	Lectures / Tutorials	0.163 0.123	0.156 0.139	0.190 0.072	0.093 0.379	0.135 0.202
	Assignment Questions	0.172 0.102	0.079 0.458	0.274 ** 0.009	0.271 ** 0.009	0.317 ** 0.002
C O M P L E X	Test Questions	0.012 0.913	- 0.171 0.014	0.056 0.597	0.111 0.295	0.123 0.247
	Examination Questions	0.204 0.052	- 0.111 0.294	0.133 0.210	0.206 * 0.050	0.244 * 0.020

Pearson Correlation

** significant at 0.01 level (2 tailed)

* significant at 0.05 level (2 tailed)

Table 5 – B: Taxation II: Language – Content Correlation

		LANGUAGE COMPLEXITY				
		Text Books	Lectures / Tutorials	Assignment Questions	Test Questions	Examination Questions
C O N T E N T	Text Books	0.468** 0.00	0.287** 0.006	0.057 0.595	0.262 0.012	0.122 0.251
	Lectures / Tutorials	0.289** 0.005	0.440** 0.000	0.030 0.778	0.191 0.070	0.165 0.119
C O M P L E X	Assignment Questions	0.312** 0.003	0.398** 0.000	0.296** 0.004	0.289** 0.005	0.369** 0.000
	Test Questions	0.269** 0.010	0.060 0.574	0.053 0.621	-0.032 0.765	0.103 0.331
	Examination Questions	0.324** 0.002	0.203 0.053	0.269** 0.010	0.098 0.357	0.308* 0.003

Pearson Correlation

** significant at 0.01 level (2 tailed)

* significant at 0.05 level (2 tailed)

Table 5 – C: Advanced Taxation: Language – Content Correlation

		LANGUAGE COMPLEXITY				
		Text Books	Lectures / Tutorials	Assignment Questions	Test Questions	Examination Questions
C O N T E N T	Text Books	0.461** 0.000	0.2600** 0.013	-0.036 0.735	0.089 0.400	0.097 0.360
	Lectures / Tutorials	0.316** 0.002	0.378** 0.000	0.096 0.367	-0.052 0.622	-0.106 0.318
C O M P L E X	Assignment Questions	-0.005 0.964	0.013 0.902	0.265* 0.011	0.106 0.316	0.119 0.260
	Test Questions	-0.045 0.673	0.015 0.887	0.307** 0.003	0.136 0.199	0.147 0.164
	Examination Questions	-0.126 0.232	0.124 0.240	0.155 0.143	0.095 0.370	0.168 0.111

Pearson Correlation

** significant at 0.01 level (2 tailed)

* significant at 0.05 level (2 tailed)

5.0 Conclusion

Although the results of the English language courses gave an indication that students had acquired adequate English language skills, in the Advanced Taxation course, students perform poorly in “essay type” questions that generally require a reasonably higher level of language skills, but do reasonably well in “computation type” questions. The ability to perform better in “computation type” questions and failure to do so in “essay type” questions may be a reflection of the lack of English language skills to cope with the difficulties associated with language complexity in taxation courses. Since generally more students also perceive the difficulties they encountered in taxation courses to be attributable to language complexity as compared to content complexity, such perceptions may also be a manifestation of the students’ lack of adequate English language skills to pursue courses in taxation that are being taught in English.

It is significant to note that in terms of difficulties encountered in the use of textbooks as well as in following lectures / tutorials, there are positive and significant correlation between difficulties attributable to language complexity and difficulties attributable to content complexity.

Since English is the medium of instruction, there is a need to review the level and adequacy of English language skills deemed necessary to enable students to successfully pursue courses in taxation. Meanwhile there might be proposals that textbooks and reference materials in taxation should be simplified in terms of language and content complexities in order to mitigate the difficulties encountered by students of taxation. However, simple language may not be able to give substance to the essence of tax statutes, which can only be expressed and manifested in complex language. Thus, any attempt to use simple language in tax statutes is an appropriate option.

Since in taxation, the ultimate and principal sources of reference are the relevant tax statutes, and in Malaysia tax statutes are mainly enacted and reference materials in taxation are still mainly in the English language, it seems that the only option is to enhance one’s English language skills. Students, educators and practitioners have to face such realities. Besides, the tax profession demands that tax practitioners be equipped with adequate communication and technical skills to deal with the diverse needs of their clients, whose interests, rights and obligations in relation to taxation are governed by complex tax statutes.

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