

National Accounting Research Journal



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ACCOUNTANCY

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National Accounting Research Journal

Volume 2 • No.1 / 2004

FACULTY OF ACCOUNTANCY
Universiti Teknologi MARA

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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.

An Exploratory Study On English Language Proficiency And Academic Performance In The Context Of Globalization Of Accounting Education

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Abstract

The academic achievement of Malaysian students being non-English proficient have long been a major national education concern in Malaysia in the last decade. This among other factors culminated in the recent change in the Malaysian national education policy on English as a medium of instruction for mathematics and science with immediate implementation at primary school level. The global concern is also affecting accounting education. The Education Committee of the International Federation of Accountants (IFAC) has been one of the few active international players on global accounting education. The assessment of professional competencies based on the whole range of knowledge, skills and professional values, is a determinant factor affecting accounting education. Communication, intellectual and interpersonal skills form part of the elements of accounting education and experience as per IFAC ED9. Proficiency in English, measured by students' ability to effectively communicate to a certain extent, may have an influence on their ability to master the courses or programmes where English is the medium of instruction. The purpose of this preliminary study is to examine the academic performance of limited-English-proficient Universiti Teknologi MARA (UiTM)'s Bachelor of Accountancy (Hons) students (being non native speakers of English Language). A sample from archives on grades obtained was analyzed, employing historical data analysis (data mining technique). The findings of this study suggested that the relationship between English proficiency and accounting students' academic performance existed in the case of limited-English-proficient students.

1.0 Introduction

Discussions on globalization have generated significant interest in literature on both its favourable as well as unfavorable impact on education. Global accounting education in particular is reflected in efforts by International Federation of Accountant (IFAC) Education Committee which has significant influence on accounting education framework (Aggestam, 2000).

IFAC has prescribed communication skills as part of the essential competency skills as an element of Accounting Education and Experience (IFAC IEG 9). Hence English language proficiency as a global business communication tool is important to enhance academic performance and professional development in accounting discipline and professional practice.

Proficiency in English is measured by students' ability to effectively communicate to a certain extent. Proficiency may have an influence on their ability to master the courses or programs where English is the medium of instruction. Previous studies have indicated that there is a relationship between language proficiency and their academic performance (Labov, 1973; Oller, 1979; Cummins and Swain, 1986). Similar results were observed on studies among the accounting students (Ho, 1979; Ho and Spinks, 1985; Graham, 1987; Gow, Kember and Chow, 1991).

Good face-to-face communicative as well as English academic skills are crucial for accounting students' academic achievement as well as to excel in international professional practice. Proficiency in English is represented in students' ability to effectively communicate which forms part of the global concern on accounting education.

In the local context, the purpose of this preliminary study is to examine the academic performance of limited-English-proficient Universiti Teknologi MARA (UiTM)'s Bachelor of Accountancy (Bacc) students (being non native speakers of English Language). This will consequently indicate the relevance of English language proficiency for academic performance in terms of grades achieved. It is also hoped to provide empirical evidence on proficiency of accounting students, and claim on the lack of good communication skill among the accounting graduates in Malaysia.

2.0 Literature Review

2.1 Accounting education and globalization

The rapid process of globalisation is portrayed by development such as the explosive growth in the provision of international capital and opportunities for international investments, which have changed the basis of the world economy from industry-based to knowledge-based (Bloom, 2000). This, in turn, would

influence the global education trend. According to World Bank/UNESCO's Task Force on Higher Education and Society, 'higher education is to a knowledge economy as primary education is to an agrarian economy and secondary education to an industrial economy' (World Bank). A paradigm shift with emphasis on tertiary education is now placed in global education.

The need to harmonize qualifications for professional accountants is imperative so as to enable financial accounting and reporting as well as auditing to be conducted in accordance with accepted international standards. In this respect the IFAC Education Committee has developed several International Education Standards Exposure Drafts for professional accountants, which prescribe the essential elements on which programmes for all professional accountants should be founded. The purpose of these standards is to achieve the goal of global accounting education as stated in Para 7 of the standard, which is to produce competent professional accountants capable of making positive contribution over their lifetime to the profession and the society in which they work. The goal reiterated the need for accountants to develop and maintain an attitude of learning to learn in the face of increasing global changes. These standards are intended to advance the profession of accountancy by establishing among other things, a benchmark for all learning requirements of qualified accountants.

Para 10 of IFAC's IEG 9 spells out the nature of the Assessment of the Professional Competence and para 12 of the same IEG states the process as follows

....the assessment should be comprehensive, covering a sufficient amount of the whole range of knowledge, skills and professional values...

The requirement for proficiency in English is implied in the above statement.

2.2 Communications skills and language proficiency

The elements of Accounting Education and Experience as identified by IFAC comprise of knowledge, skills and professional values. Professional skills are intellectual skills, interpersonal skills and communication skills. This study focuses on the communication skills which include the ability to present, discuss, and defend views effectively through formal and informal, written and spoken language which is evaluated through formal examination processes.

Cummins and Swain (1986) stated that language may have association with a particular ethnicity, a particular religion or a particular nationality that gives it its own social, economic and political status in the community. In the case of Malaysia, Article 152 of the Federal Constitution 1957 states that the national language "shall be the Malay language". With a view to achieve national unity for a multi-

racial Malaysia the several committees on education that were set up in the post independent period saw the need for at least one common (Malay) language to be used as a medium of instruction (Solomon, 1988).

Along with the Malay language, English was regarded as one of the compulsory subjects in the national system of education. Until recently, the position of English has been relegated to that of a compulsory second language at all levels. However, the importance of English language was specifically emphasised at the tertiary level where most of the public and private institutions use English as the medium of instruction.

Further more, the Malaysian homes may be monolingual, bilingual and in some cases trilingual and the language of instruction at the tertiary level may be spoken at home. Therefore an individual student's proficiency in both the language spoken at home and English language, may vary from none to fluent proficiency in both oral and literacy skills depending on circumstances facing him or her. Language proficiency and their communication skills, to a certain extent may have an influence on the students' ability to master the courses or program where English is the medium of instruction.

Limited-English-Proficient (LEP) students refer to students whose formal primary and secondary education is in non-English medium such as Bahasa Malaysia in Malaysia. Furthermore, the university and professional programmes are conducted in English where such students need to grasp sufficient cognitively demanding language skills needed for successful performance in academic subjects. Studies in the US by Short and Spanos (1989) showed that at least basic proficiency (with no exposure or lack of understanding of vocabulary and context) of a specific language is needed to perform the demanding tasks required in academic courses.

The academic achievements of LEP accounting students who may be cognitively deficient have long been a major national educational concern in Malaysia in the last decade. This culminated in the recent change in the Malaysian national education policy on English as a medium of instruction for mathematics and science that was almost immediately implemented at the primary school level (Halatuju Report, 2001).

LEP may result in poor academic achievement for many students and would eventually reduce these students' opportunities for promising careers where English is the language at work. The concern for LEP is across disciplines and especially so in the accounting profession. This concern was later recognised by the Halatuju Committee's report on accounting education where emphasis on English language as the communication skill was one of the four decisions arrived at by the Majlis Pendidikan Tinggi in the Ministry of Education.

There are numerous theoretical approaches with respect to the issue on what constitute language proficiency. In discussing this issue Cummins and Swain (1986) advanced a psychological assessment in illustrating the theoretical discussion in this area. They asserted, *inter alia*, the influence of bilingual background experiences on learning English as a second language (ESL) of children's academic functioning and the role of language deficiency in learning disabilities were the implicit assumptions in diagnosing the cause of ESL children's academic difficulties.

2.3 Language proficiency and academic achievement

The relationship between language proficiency and academic achievement has been debated enormously in the areas of psycholinguistics and educational psychology in the past few decades. In the 1960's, there was a belief that language proficiency was a crucial component of educational success (Cummins and Swain, 1986). The term language proficiency was identified with control over the surface structures of standard English, which in turn, was viewed as a prerequisite to both logical thinking and educational problem as illustrated by Labov (1973). Another aspect of language proficiency that is assessed by many linguists mentioned by Cummins and Swain (1986) is conceptual thinking.

Generally, there are two opposing views on the impact of language proficiency on academic achievement that of Oller (1979) where he stated that deficient academic achievement is, *ipso facto*, deficient language proficiency, and that of Labov (1973), which disputed this statement. Ho (1979) and Ho and Spinks (1985) found a significant relationship between ability in English Language and students' examination performance. Graham (1987) as well as Ho and Spinks (1985) re-affirm that certain level of English is a prerequisite for effective learning.

It is imperative to conclude that the importance of language proficiency cannot be ruled out in students' academic achievement. The fact that this relationship exists is indicative rather than conclusive simply because language deficient does not necessarily reflect cognitive deficient (Shuy, 1977). In other words an individual's ability in the language of instruction would enhance a student's academic achievement contrary to the notion that language deficiency implies cognitive deficient.

In order to explore the significance of English Proficiency and Academic Performance we posited the following hypothesis:

- H_{10} : There is no significant relationship between academic performance and English proficiency amongst Limited English Proficient Accounting Students.
- H_{1A} : There is a significant relationship between academic performance and English proficiency amongst Limited English Proficient Accounting Students.
- H_{20} : There is no significant relationship between academic performance of quantitative courses and English proficiency amongst Limited English Proficient Accounting Students.
- H_{2A} : There is a significant relationship between academic performance of quantitative courses and English proficiency amongst Limited English Proficient Accounting Students.
- H_{30} : There is no significant relationship between academic performance of non-quantitative courses and English proficiency amongst Limited English Proficient Accounting Students.
- H_{3A} : There is a significant relationship between academic performance of non-quantitative courses and English proficiency amongst Limited English Proficient Accounting Students.

3.0 Research

A convenient sampling was done from 1997 to 2000. During this period syllabi reviewed in 1995 was adopted. A sample from archives on grades obtained was analyzed, employing historical data analysis. The sample comprised a list of Bachelor of Accounting (Hons.) students across UiTM for a 2 years period (1997 & 1998) over a population of five years (1997 to 2001). The 1997 graduates were the first batch subjected to the implementation of the last syllabus revision, which usually takes place at an interval of 5 years. Sample chosen attempts to explore the significance of English language proficiency in determining overall academic performance of limited-English-proficient accounting students as well as in quantitative and non-quantitative core courses

Based on UiTM Grading system, a course grade B refers to the cut off grade of 3.00 point. This grade demonstrates above average level of students' competency attained in a particular course. A student who attained a Cumulative Grade Point Average (CGPA) of 3.00 and above shall be conferred a Second Class Upper Honors Degree. In this study B grade is proposed as a proxy to distinguish above average students' competency from those who attained average and below.

4.0 Data Description And Analysis

A sample of 422 student records of UiTM's Bachelor of Accountancy (Hons) (BAcc) students who graduated in 1997 and 491 in 1998 are used as a pilot study to analyze the relationship between English Language Proficiency and Academic Performance of Limited English Proficient Students. From the sample, 244 (57.8%) for 1997 and 62% for 1998 are female students. These students possessed Diploma in Accounting and were granted direct entry to a two year (4 regular semesters) Bachelor of Accountancy (Hons) Program.

In terms of period of study, 59.2% and 62% students completed within 4 semesters for 1997 and 1998 respectively. In contrast, 35.1% and 32% students extended to the 5th semester and the remaining 5.6% and 2% completed in 6th and 7th semesters. This is illustrated in figure 1 below.

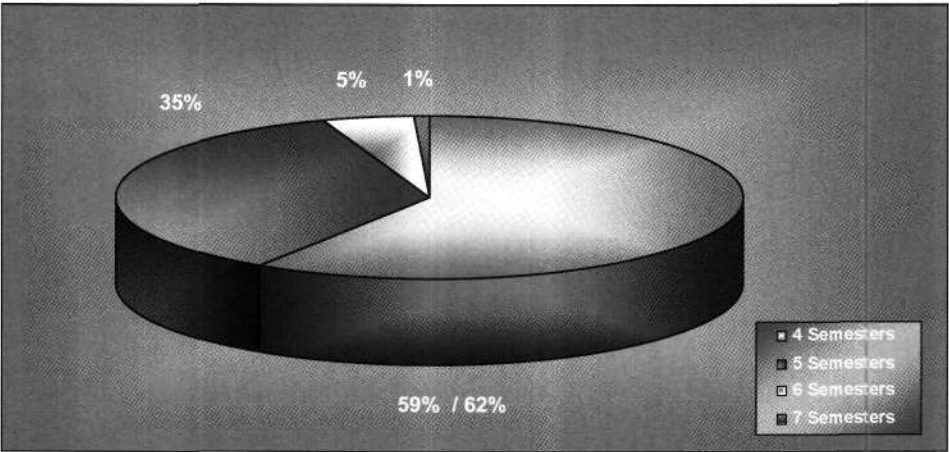


Figure 1
Period of study for 1997 and 1998

Despite the extensions beyond the 4-semester period, there was no syllabus review during the period from 1995 to 1999. Hence comparable performance is made possible during the period based on similar curriculum and syllabus of the program as well as the English content. Students who were granted exemptions from English Language courses are excluded from this sample. Minimum cumulated credit hours earned in 4 semesters is 90 hours. Any student who extended beyond the 5th semester could have earned more than 90 hours due to repeated courses. This study focuses on students who are able to complete within the 5th semester period to minimize the need to address repeat cases.

Data was obtained from the archive of the Pusat Maklumat Sistem Bersepadu (PSMB) of UiTM and included information on entry requirements, gender, campus of study, grades for all courses, GPA and CGPA scores as well as credit hours earned by the 1997 graduates.

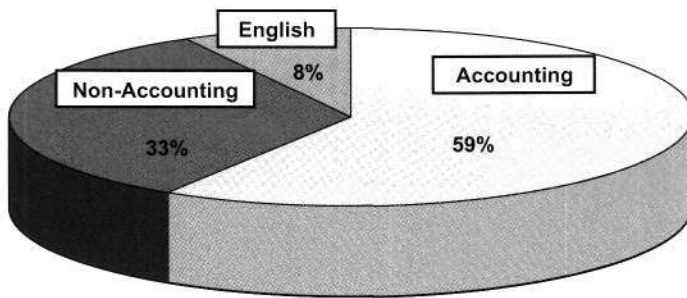


Figure 2
Component of Courses Category (Accounting, Non-Accounting, English)

Table 1
Classification of Accounting and Non-Accounting Courses

Accounting Courses	Non-accounting Courses	
Advanced Financial Reporting I	Quantitative Techniques	
Advanced Financial Reporting II	Management Theories and Practice	
Advanced Financial Reporting III	Strategic Management	
Taxation	Research and Methodology	
Management Accounting I	Company Law and Company Secretarial Practice	
Management Accounting II	Economics	
Seminar in Accounting	Managerial Economics	
International Accounting	Corporate Finance	
Audit and Investigation		
Accounting Information System I		
Advanced Accounting Information System		
Public Sector Accounting I		
Advanced Public Sector Accounting		

An exploratory, descriptive and analytical approach is taken in this pilot study to analyze the academic performance of the students in relation to English Language Proficiency. In order to analyze the impact of English Proficiency on the Accounting curriculum, the program’s curriculum is dissected into several categories, namely accounting core courses, non-accounting core courses, quantitative courses and non-quantitative courses as depicted in figures 2 above and 3 below.

The accounting core courses category refers to all accounting related courses excluding electives. Non-accounting core courses category consists of core courses from other disciplines such as economics, finance and management. Table 1 above detailed out the accounting core courses category and the non-accounting core courses category.

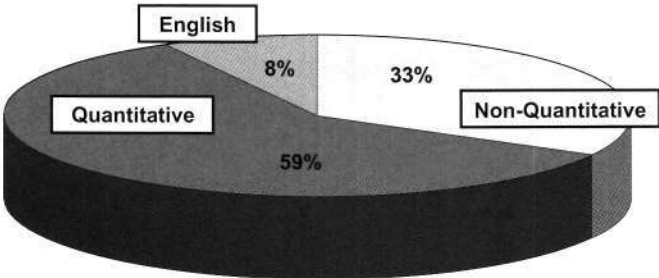


Figure 3
Component of Courses Category (Quantitative, Non-Quantitative, English)

This study adopted an archival approach by reviewing and examining syllabi of the various courses to ensure at least 60% quantitative content is specified in the course syllabus. Quantitative subjects identified in this study are courses with significant quantitative content as a component of the syllabus. Quantitative and non-quantitative courses are as follows:

Table 2
Classification of Quantitative and Non-Quantitative courses

Quantitative Courses	Non-Quantitative Courses
Advanced Financial Reporting I	Seminar in Accounting
Advanced Financial Reporting II	International Accounting
Advanced Financial Reporting III	Strategic Management
Taxation	Audit and Investigation
Management Accounting I	Accounting Information System I
Management Accounting II	Advanced Accounting Information System
Quantitative Techniques	Public Sector Accounting I
Corporate Finance	Advanced Public Sector Accounting
	Research and Methodology
	Company Law and Company Secretarial Practice
	Economics
	Managerial Economics
	Management Theories and Practice

Quantitative courses category consists of courses that demand significant numerate skills like finance, statistics, financial accounting whilst non-quantitative courses demand significant literary skills especially in articulating and presenting arguments such as theoretical courses like accounting theory and management. This study however does not attempt to explore the cognitive skills within each courses category but to determine any significant differences between the academic performances of each category (in terms of cumulated GPA of each area) and English Language proficiency.

Data distribution of CGPA and cumulated GPA scores for accounting, non-accounting, quantitative, non-quantitative courses as well as English courses exhibit normality in grade distribution. Both the descriptive statistics and inferential statistics were used in analyzing data in this study.

5.0 Findings

An initial examination of the student record data for those that complete within 5 semester were analyzed and it was found that the academic performance of students were generally lower for students who took 5 semester to complete the program. This indicates that overall academic measures decline with delay in completing the program. In evaluating the course performance of each student only first attempt grades were imputed to determine the academic performance for each course category.

Using Pearson correlation it was found that positive significant correlation existed between GPAs of English Language performance and all four categories of courses as well as overall performance as summarized in Table 3 and 3a below.

Table 3
Correlation between each category of courses and English

Category of Courses	English					
	4 Semester Students		5 Semester Students		All Students	
	Pearson Correlation	p-value	Pearson Correlation	p-value	Pearson Correlation	p-value
Overall Performance	.359**	.000	.341**	.000	.387**	.000
Accounting	.284**	.000	.233**	.008	.312**	.000
Non-Accounting	.302**	.000	.377**	.000	.370**	.000
Quantitative	.218**	.001	.191*	.027	.270**	.000
Non-Quantitative	.343**	.000	.397**	.000	.397**	.000

** Correlation is significant at the 0.01 level (2-tailed test)

* t-test is significant at the 0.05 level (2 tailed test)

Table 3a
Correlation between each category of courses and English

Category of Courses	English					
	4 Semester Students		5 Semester Students		All Students	
	Pearson Correlation	p-value	Pearson Correlation	p-value	Pearson Correlation	p-value
Overall Performance	.428**	.000	.255**	.004	.423**	.000
Accounting	.341**	.000	.152**	.097	.344**	.000
Non-Accounting	.3198**	.000	.114**	.209	.237**	.000
Quantitative	.293**	.001	.110*	.227	.309**	.000
Non-Quantitative	.275**	.000	.138**	.132	.293**	.000

** Correlation is significant at the 0.01 level (2-tailed test)

* t-test is significant at the 0.05 level (2 tailed test)

In all except quantitative courses for 5 semester students showed significant correlation at 99% confidence level. Furthermore the correlation coefficients are highest with non-quantitative and lowest with quantitative courses. Higher significant correlation (0.397) was found in non-quantitative courses category and lowest significant correlation (0.270) was found in quantitative courses category. This indicates that a stronger relationship exists between English Language and non-quantitative courses category.

Independent samples t-test for equality of means conducted between students with B and above grade in English Language and those who attain lower English language grades in each course category reported significant differences. Levene's Test for equality of variances did not report significant difference.

Table 4
Result of Two Sample T-Test for Program completion within 5 semesters

Category of Courses	English Grades	N	Mean	SED	t-test for equality of means		
					Sig. (2-tailed)	Mean difference	Std. Error Difference
Overall Performance	<3.00	90	2.57	.038			
	3.00 and above	301	2.71	.019	.000**	-.145	.04011
Accounting	<3.00	81	2.53	.035			
	3.00 and above	288	2.65	.019	.003**	-.1216	.04112
Non-Accounting	<3.00	86	2.64	.040			
	3.00 and above	290	2.77	.020	.004**	-.1247	.04267
Quantitative	<3.00	88	2.46	.040			
	3.00 and above	293	2.63	.022	.000**	-.1691	.04688
Non-Quantitative	<3.00	81	2.61	.037			
	3.00 and above	289	2.72	.019	.009*	-.1060	.04060

** Correlation is significant at the 0.01 level (2-tailed test)

* t-test is significant at the 0.05 level (2 tailed test)

From Tables 4 above and 4a below it can be deduced that students who completed within 5 semesters and had good English grades performed better than those who obtained lower grades in English. Results of two-sample t-test for English Language performance showed significant mean differences within each courses category. The findings are consistent with a number of studies (Labov, 1973; Oller, 1979; Cummins and Swain, 1986) and on studies among the accounting students (Ho, 1979; Ho and Spinks, 1985; Graham, 1987; Gow, Kember and Chow, 1991) using survey methodology have shown that limited language proficiency among students affects their academic performance.

Tables 5 and 5a below showed significant results of mean differences within each course category for all categories at 99% confidence level. The impact of limited language proficiency is compounded by lower level cognitive skills as indicated by weaker students who required more than 5 semesters to complete the program. This is consistent with the view that cognitive skills influence second language proficiency (Snow and Hoefnagel-Hohle, 1997 and Hakuta, 1990).

Table 4a
Result of Two Sample T-Test for Program completion within 5 semesters

	English Grades		Mean	SED	t-test for equality of means		
					Sig. (2-tailed)	Mean difference	Std. Error Difference
Overall Performance	<3.00	109	2.69	.271			
	3.00 and above	151	2.91	.293	.000**	-.225	.03567
Accounting	<3.00	107	2.60	.239			
	3.00 and above	147	2.79	.316	.000**	-.186	.03483
Non-Accounting	<3.00	107	2.79	.277			
	3.00 and above	148	2.8	.297	.007**	-.099	.03671
Quantitative	<3.00	107	2.61	.307			
	3.00 and above	148	2.78	.368	.000**	-.168	.04362
Non-Quantitative	<3.00	10	2.72	.237			
	3.00 and above	146	2.87	.285	.000**	-.152	.03289

** Correlation is significant at the 0.01 level (2-tailed test)

* t-test is significant at the 0.05 level (2 tailed test)

Based on the findings H10, H20 and H30 are rejected because there are significant correlations between overall academic performance as well as core course categories performances and English language proficiency. This is further supported when mean differences of overall academic performance as well as core courses categories performances for different levels of English proficiency are found to be significant.

Table 5
Result of Two Sample T-Test for all students

Category of Courses	English Grades	N	Mean	SED	t-test for equality of means		
					Sig. (2-tailed)	Mean difference	Std. Error Difference
Overall Performance	<3.00	98	2.53	0.036			
	3.00 and above	316	2.68	0.018	.000**	-.154	.039
Accounting	<3.00	88	2.49	0.035			
	3.00 and above	303	2.62	0.019	.001**	-.134	.041
Non-Accounting	<3.00	94	2.60	0.038			
	3.00 and above	305	2.74	0.019	.001**	-.138	.041
Quantitative	<3.00	97	2.41	0.039			
	3.00 and above	308	2.59	0.023	.000**	-.185	.046
Non-Quantitative	<3.00	88	2.57	0.037			
	3.00 and above	304	2.70	0.018	.002**	-.126	.039

** Correlation is significant at the 0.01 level (2-tailed test)

* t-test is significant at the 0.05 level (2 tailed test)

Table 5a
Result of Two Sample T-Test for Program completion within 5 semesters

	English Grades	N	Mean	SED	t-test for equality of means		
					Sig. (2-tailed)	Mean difference	Std. Error Difference
Overall Performance	<3.00	76	2.56	0.277	.000**	-.241	.031
	3.00 and above	51	2.80	0.338			
Accounting	<3.00	70	2.52	0.234	.000**	-.184	.029
	3.00 and above	50	2.70	0.337			
Non-Accounting	<3.00	73	2.72	0.271	.000**	-.144	.029
	3.00 and above	50	2.83	0.298			
Quantitative	<3.00	71	2.52	0.281	.000**	-.171	.033
	3.00 and above	51	2.69	0.374			
Non-Quantitative	<3.00	72	2.65	0.247	.00***	-.154	.028
	3.00 and above	49	2.80	0.302			

6.0 Conclusion

This study emphasizes the significance of English Language proficiency in attaining academic excellence in English language-based accounting program. Historical data from the archive on grades obtained in the sample analyzed provide evidence of a relationship between limited language proficiency and academic performance among UiTM's accounting students. Specifically the finding is interesting as it signifies the importance of fluency in English language to excel in academic performance so as to remain at par with the mainstream accounting qualification globally as per IFAC's ED9. Generally language proficiency and hence the communication skills form part of the assessment of professional competencies in the accounting discipline.

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