

**CONNECTING ACCOUNTING AND COMMUNICATION:
A SURVEY OF ACCOUNTING STUDENTS THROUGHOUT UNIVERSITIES IN
MALAYSIA (UiTM, UUM, UPM & UKM)**

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Abstract: Communication skills are valued highly in public accounting firms, where all professionals at all levels communicate as part of their jobs. However, respondents to a 2000/2002 survey reported that the development of effective communication skills was not part of their formal accounting education and that partners and managers want their entry-level professionals to have these skills onset. Further these skills increase in importance as accounting professionals progress from the entry-level to manager and to partner. Educational institutions need to develop program that include communication topics and courses to prepare accountants for the challenges of their profession.

INTRODUCTION

This topic is significant to the Accountancy Faculty since they will play a key role in meeting the educational outcomes for communication skills that accounting programs established. Do they teach writing? If so, what kind of writing? Do they teach presentation skills? If so, what kind of presentations will accounting graduates be expected to deliver immediately? What other communication skills are necessary? Interpersonal skills? Persuasive abilities? Listening skills? Interviewing skills? Meeting management skills? Computer graphics proficiencies? Answers to these questions are crucial to prospective accounting graduates, accounting firms, accounting faculty and administrators of accounting programs and business schools.

MATERIALS AND METHODS

We developed a survey instrument to assess the communication abilities and perception of accounting students. The survey instrument was divided into five sections that correspond to five communication dimensions: Presentation skills, writing skills, interpersonal skills, listening skills and interviewing skills. Demographic data also was collected to enable the researchers to segment the survey's results. The questionnaire was composed of 29 questions: rating questions, ranking questions and questions that asked for open-ended responses. For the purpose of the seminar, researchers only concentrate on the following results.

RESULTS AND DISCUSSION

Rating Of The Communication Skills

1. Presentation Skills

Table 1 provides the respondents assessment on three questions relating to the oral presentation skills. A five point rating scale was used that comprise of – 1: need improvement/worse, 2: less effective/bad, 3: fairly effective/adequate, 4: effective/very good and 5: very effective and excellent.

Table 1: Assessment of Oral Presentation Skills

University / Questions	Mean Response			
	UiTM	UPM	UKM	UUM
How effective do you think you are?	4.1	3.4	3.8	3.7
How would other students rate your presentation skills?	3.5	3.6	3.6	3.8
How important are this skill to you?	4.6	3.6	4.1	4.2

The response suggest that at final year level, accounting students felt that their presentation were between adequate (3 on scale) and very good (4 on scale). Because an oral presentation skill is one of the important and pervasive, most popular and most problematic forms of communication in organizations, now are the time for the students to begin preparing for inevitable.

The results clearly shown that our final year accounting students seem to prepared themselves with the need of presentation skills in their future organization. They have to take responsibility as communicators and realize that they are the ones who push the panic button, who react negatively to an opportunity to demonstrate their competence and thus to experience success.

This result is consistent with the claim that presentation skills can be improved with additional experience. Respondents as final year students have gone through one-year matriculation program (if enter university by Sijil Pelajaran Malaysia to UPM, UKM and UUM) and three years Diploma in Accountancy (for UiTM). For sure respondents have faced many class presentation that could exposed them to presentation skills. The most important here is that, these results are consistent with the typical job expectation for today's organization like Public Accounting firms and commercial organizations.

2. Writing Skills

Table 2 provides the results for similar survey questions on writing skills. For both the self-assessment and perception of other student's assessment, the survey respondents again rated writing skills between adequate and very good (3 and 4 on scale).

Table 2: Assessment of Writing Skills

University / Questions	Mean Response			
	UiTM	UPM	UKM	UUM
How effective do you think you are?	3.6	3.6	3.7	3.5
How would other students rate your presentation skills?	3.6	3.5	3.6	3.9
How important are this skill to you?	4.5	4.4	4.7	4.6

The two rating (adequate and very good) were identical for final year students of accounting degree. The rating for writing skills importance was considerably higher for the final year students as they are expected to produce many assignments together with the report-writing or small projects as partial requirements of their degree programs.

Again, these results are consistent with typical job expectations for many today's organizations as they are expected to produce complete reports such as financial reports, production report, monthly accounts reports and others periodical reports.

There is a gap between the assessment of current writing skills effectiveness and perceived importance of the writing skills for each of the universities. There would appear to be a potential need to close this gap for the purpose of improving writing skills as respondents enter the working field i.e. their performance as entry-level in the professional profession's level in writing skills.

3. *Interpersonal Skills*

Table 3 summarizes the survey response for interpersonal skills. Responses to question about these communications skills reveal an unexpected result. For the other skills investigated, the respondent's self assessment of effectiveness increased as the respondents of accounting students enter the final year of their degree course. However, in the case of interpersonal skills, all respondents assessed their effectiveness as a higher scale i.e. very good to excellent (4 to 5 on scale).

Table 3: Assessment of Interpersonal Skills

University / Questions	Mean Response			
	UiTM	UPM	UKM	UUM
How effective do you think you are?	4.6	4.2	4.4	4.2
How would other students rate your presentation skills?	4.2	4.0	4.0	3.9
How important are this skill to you?	4.8	4.6	4.5	4.2

The degree in accounting courses, especially in the final year's tasks and responsibility carried out by the respondents require the work to be done effectively in teams and interact continuously with colleagues and other course-mates. There are many group assignments and tasks during the final year, especially assignments and tasks that require students to assessed on any organization, this would require effective interpersonal skills.

One possible explanation of the surprising outcomes is that, more attention is being given to interpersonal skills development in accounting program curricula in the final year as compared to the first and second year. Nonetheless, a significant gap exists among the survey respondents between perceived effectiveness and importance for the interpersonal skills as compared with the other components of communication skills being studied.

4. *Listening Skills*

Table 4 presents the respondent's ratings of their listening skills. All the respondents believed that their listening skills were good and they valued the importance of their listening skills at higher scale i.e. at scale 4: important. It is believed by researcher that there should be more effective education that targeted listening skills development for the accounting students as the number of students taking accountancy courses keep increasing from year to year. With the increasing number of students, imagine that one lecture class may be attended by more than 100 students, so without good listening skills, one students might fail to understand that lecture class.

Table 4: Assessment of Listening Skills

University / Questions	Mean Response			
	UiTM	UPM	UKM	UUM
How effective do you think you are?	3.6	3.3	3.2	3.5
How important are this skill to you?	4.2	4.6	4.3	4.4

Ranking Of The Communications Skills Factors

Survey respondents were asked to rank various factors thought to represent characteristics for each of the four communication skills previously discussed – presentation skills, writing skills, interpersonal skills and interviewing skills. Typically, there were eight or nine factors that respondents ranked and an option for them to list and rank another factor not included in the survey.

1. *Ranking Of Presentation Skill Factors*

Respondents were asked to rank the importance of a set of factors for making an effective oral presentation. The factors selected would be applicable at the time final year accounting students

graduate and applicable when they entering working field. Following are the factors ranked by the respondents from most importance to least importance (as based on the majority percentage ranked by respondents):

- i. Command
- ii. Personality
- iii. Organization
- iv. Content
- v. Eye contact
- vi. Voice
- vii. Humor
- viii. Gestures

These results reflect the accounting field expectations from the accounting students who are frequently responsible for making presentation whether to clients or to the management. Skills such as the ability to capture and command the attention of their audiences as well as organizational and content aspects of a professional presentation are perceived by the accountants and accounting practitioners to be more important than other aspects of oral presentations.

Typical presentation skills like content, voice and gestures are not as highly valued by those respondents. Humor should not be leaving out during oral presentation; this could attract audience to give more attention. However, respondents of this study valued humor as three factors of the last rank.

2. *Ranking Of Writing Skill Factors*

Final year accounting students recognize that effective writing skills are essential; here how they ranked the attributes presented in the questionnaire – from most to least importance as based on the majority percentage of the answers:

- i. Clarity
- ii. Content
- iii. Organization
- iv. Directness
- v. Completeness
- vi. Word Choice
- vii. Brevity
- viii. Style
- ix. Symbolism

Based on the response, clarity was the overall choice of the survey respondents as the most important factor for effective writing skills by the final year students. Given the nature of the accounting profession, the ability to write with clarity is important. Results yield that final year students seem to have prepared themselves for their future nature of works.

In addition, factors related to the presentation of writing materials such as content, organization, directness and completeness were perceived to be important as well. However style, brevity and symbolism were not highly valued by the accounting students.

This may due to the curricula of degree courses that require accounting students to be direct, clarity and complete in any of the assignment due to them. Brevity and symbolism was not highly valued in the light that potential important details may be omitted.

3. *Ranking Of Interpersonal Skill Factors*

Survey respondents were also asked to rank order the importance of factors for effective interpersonal skills of their capacity as accounting students. Factors presented to the survey respondents included a wide array of interpersonal styles and approaches.

Here are the rankings, again from the most important to the least importance as based on the majority percentage of respondents:

- i. Attitude
- ii. Personality
- iii. Sincerity
- iv. Leadership
- v. Teamwork
- vi. Ability to motivate
- vii. Objectivity
- viii. Forcefulness

As the final year students or respondents enter the working field in any firm or organization, they have to interact with a diversity of people at various positions both within and outside their organization. Career advancement and performance measures are partially determined by the quality of these interactions.

The results of interpersonal skills factors of the survey illustrate certain sensitivities by the final year students of the approach of professional accountants and accounting practitioners to their colleagues and clients.

Interpersonal skills qualities such as attitude, personality and sincerity were perceived to be very important relative to the other factors. In the real practical and working field, accountants recognize the value of these traits. Being forceful is a trait that may work in certain situation but does not seem to be a factor that valued highly by the final year accounting students. Furthermore, teamwork also valued highly by the accounting students. This result is consistent with the teamwork environment in which most professional service firm activities such as Public Accountants (P. A.) firms are conducted.

CONCLUSIONS

The study demonstrate that final year students of the accounting degree programs need greater preparation to be more effective in communication as they enter working field as entry-level professional or junior staff of the professionals. The entry-level of the professionals are expected to perform effectively in many dimensions from the onset of their employment as professional accountants or accounting staffs – usually accounting manager, accounting executive and accountant assistants.

This is the paradox. Partners and managers of the organizations and public accountants firm expect their new hires or new employees to have effective communication skills and want their entry-level professionals to be prepared in order to be effective and productive in the organizations. Thus, as refer to this study's results, it seems that all the final year students from various universities in Malaysia prepared for the paradox.

Faculty of Accountancy (UiTM), School of Accounting (UUM) and Department of Accounting of the Business, Economics and Management's Faculty (UPM and UKM) will be expected to develop strategies to meet the needs set up by the above paradox. This is perhaps, the need for a separate paper such as 'communication skills', 'interpersonal paper' or 'professional development seminar' in order to meet that paradox.

Further, as two years to four years accounting programs become the norm, faculty and school of accountancy need to develop new initiatives to enhance and develop the communication skills of their students. They will do this for the practical reasons. No longer something to be acquired later. students will be hired and employed as the prestigious firms and organizations because their faculty and school had the foresight to include communications and communication skills in their curricula.

Faculty and School that don't do that will find their students will lack the abilities that Public Accountants firms and commercial organizations valued. Faculty and School of accountancy are

expected to design curricula to meet these changing market requirements. Failure to effectively address this challenge could result in competitive disadvantage for their students and educational institutions compared with those that meet this market test for communication skills.

The study has provided some answers and information for the faculty who will be asked to design and teach the accountancy courses. It has validated the need for significant communication content in accounting programs to help prepare accounting students for the challenge of their future profession. A survey to the commercial organization and Public Accountants firm could be the future research opportunity as based on this study – i.e. the communication skills among the accounting practitioners and accountants.