

**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 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.

**RATIONALE**

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 establish. 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.

## METHOD

I 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.

## RESULTS

Respondents that comprises of the final year accounting degree program were asked to provide a self-assessment questionnaires of five commonly cited types of communication skills: oral presentation skills, writing skills, interpersonal skills, listening skills and interviewing skills. Respondents were instructed to interpret the effectiveness in the context of discharging their responsibilities as a student. The five skills categories and components of each skill were selected as representative of communication activities within campus activities and campus life as accounting students of the higher learning institution.

In September 2000, questionnaires were distributed to accounting students from various universities namely University Technology MARA (UiTM), National University of Malaysia (UKM), University Putra Malaysia (UPM) and Northern University of Malaysia (UUM). Questionnaires were distributed by hand as 'there and there' basis – where the chosen students were asked to answer the questionnaire simultaneously and collectively return the questionnaire to the researcher on that time.

The researcher believed that, this survey distribution and collection method would enhance the reliability and accuracy of the information and response provided by the respondents. The researcher also believed that this method would ensure a good survey response.

A good response were received by the researcher as this method applied. Of the 265 questionnaires distributed and collected, there were 241 questionnaires or 91% of the responses are usable and valid for the analysis of results or findings. Only 9%(24) response can't be used or invalid due to misunderstanding that results from not following the instruction given on the questionnaire.

## Students Background

Appendix 1 reveals some characteristics of the respondents. Majority of the respondents or the students are in the 20–23 age group that contribute to 53.9% of the overall respondents followed by 24–25 age group contributing 42.3% and lastly the 26–30 age group where only 3.8% or only 10 respondents.

As for the overall, female respondents or female accounting students being the majority of the respondents, contributing 68.3% or overall 181 students or respondents as compared to the male respondents with 31.7% or only 84 students from various universities (four university studied).

Majority of the respondents are with the CGPA of 2.00 to 2.75 group i.e. 56 % of the respondents. A possible explanation could due to the fact that majority of the subjects or papers undertook by the students were tough especially core paper for UiTM and compulsory paper for UPM, UKM and UUM.

## Rating of the Communication Skills

### *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.

### **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.

### ***Interpersonal Skills***

Table 3 summarizes the survey response for interpersonal skills:

Table3: Assessment of Interpersonal Skills

<b>University / Questions</b>	<b>Mean Response</b>			
	<b>UiTM</b>	<b>UPM</b>	<b>UKM</b>	<b>UUM</b>
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

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).

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.

*Listening Skills*

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

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.

*Interview Skills*

Table 5: Assessment of Interviewing Skills

University / Questions	Mean Response			
	UiTM	UPM	UKM	UUM
How effective do you think you are?	3.6	3.4	3.5	3.7
How would other students rate your presentation skills?	3.0	3.0	3.1	3.0
How important are this skill to you?	4.1	3.8	3.9	4.0

In the context of this research, interviewing skills means the ability of accounting students (final year students) to solicit information and explanation form colleagues and course-mates in gathering relevant information to discharge their responsibilities in the assignments and other academic purposes that need to be explained and understood. Table 5 presents the mean response to questions about listening skills.

The self-assessment ratings are between adequate and very good on the five-point scale. Responses to the first question are very similar for all students from the four universities with UUM students averaging only slightly higher on the current effectiveness (question number 1) and UiTM students slightly higher on the importance of this skill (question number 3).

By looking at the question number 2, all the students or respondents rated on the adequate or fairly effective, perhaps the tendency in these response for self assessment rating to be somewhat below the perception of others relates to the 'professional conservatism' tenet or principles of accounting practice. Consistent with the other communication skills investigated, perceived importance of interviewing skills was rated considerably.

### **Ranking of the Communication 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.

#### ***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
- ix. Persuasion

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.

### ***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.

### ***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 are 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.

### ***Ranking of Interviewing Skill Factors***

As clarify earlier in the scope of the interviewing skills, interviewing is a critical job task for the accounting students. Following are the rank of the interviewing skill factors:

- i. Directness
- ii. Question-asking abilities
- iii. Perceptiveness
- iv. Openness
- v. Thoroughness
- vi. Efficiency
- vii. Rating skills
- viii. Exactness

Professional accountants and accounting practitioners believe the right questions have to be asked to get the right answers. The results of this study seem to be consistent with the above statements. Hence, interviewing qualities such as directness and the ability to ask probing questions were ranked the highest among the factors. Exactness, rated last may reflect respondent's feelings that exact interviewing technique may be unresponsive to certain situations and may be too rigid.

### Students' Comments/Respondents' Opinion

#### *Comments on the Exposure*

Table 6: Majority of respondent's answers to question 1 – 3

Universities / Questions	UiTM	UPM	UKM	UUM
How would you rate current course in exposing to comm. skills?	64.2 % Fairly exposed	52.5 % Fairly exposed	51.4 % Fairly exposed	63.8 % Fairly exposed
How would you rate your lecturer in exposing to comm. skills?	50.1 % Fairly exposed	51.2 % Fairly exposed	49.8 % Fairly exposed	50.3 % Fairly exposed
How would you rate class presentation in exposing to comm. skills	74.8 % Greatly exposed	64.2 % Fairly exposed	64.5 % Fairly exposed	60.5 % Greatly exposed

Survey respondents were asked to rate the order of exposure of the 3 factors that can expose them to communication skills. Table 6 provide the respondent's rating using the 4 point scale; 1 – Greatly exposed, 2 – Fairly exposed, 3 – Poorly exposed and 4 – not exposed at all.

An important question for accounting and communications is how accounting students acquire their communication skills. These 3 questions are related to the extent of the communications skills exposure of the respondents, their lecturers as an overall view and class presentation in exposing them to communication skills.

Since result of the importance of class presentation in exposing students to communication skills are significant scale (greatly and fairly exposed), accounting educators should do something about it, may be by increasing students participation through class presentation. Accounting educators should be creative. They have to expose communication skills to their students using their own creativity.

### *Comments on the Papers/Subjects*

The respondents were then asked on the papers or subjects that exposed them most to the communication skills. There were no differences in perceptions on the papers/subjects offered by those four universities. Based on study conducted by Ooi Soon Kiam (1988), it was found that there were no significant difference between the degree programs at UKM, UPM, UUM, UM and ITM (now UiTM).

As to whether current education programs contribute and expose adequately to communications skills, researcher develop question that asked respondents to respond on the subjects or papers that exposed them to communication skills. Then, respondents mostly response that the following subjects/papers exposed to communication skills:

Table 7: Papers/subjects that exposed students to communications skills

<b>Papers/Subjects</b>	<b>Majority percentage</b>
Language	72.8 %
Management	65.2 %
Strategic Management	62.7 %
Accounting Information System	52.8 %
Public Sector Accounting	51.3 %
Accounting Theory and Standards	47.5 %
Auditing	42.3 %

The results yield that language, management and strategic management as the papers or subjects that mostly exposed the final year accounting student to the communication skills as well as papers that could improve their communication skills. It is clear that most of the papers listed on the above table are the theory papers and not the technical and calculation papers. In spite of technical and calculation papers such as financial accounting, finance management and corporate finance, language and management papers exposed communication skills mostly. All aspects of communication skills factors of interpersonal, writing, listening, interviewing and presentation skills being exposed by that papers or subjects.

## **IMPLICATIONS AND CONCLUSIONS**

As for the overall, the results yield that communication skills are valued highly by the respondents that comprise of final year students of degree in accounting. These results can be said as consistent with the big 8 White Paper Perspective on Education in Accounting Profession (Big 8, 1989), which stated that education for the

accounting profession must produce graduates who have broad array of skills and knowledge, these skills include technical skills, analysis skills, communication skills, intellectual skills, interpersonal skills and broad issues in current accounting knowledge. The results also yield that final year Degree in Accounting students ranked favorably all the factors that contribute to the effective communication skills.

Though, survey respondents were considered some specific skills more than others as their preparation in entering the working field and faced the challenges especially in fulfilling jobs expectations. It clearly shows that respondents realized that accounting professionals and accounting practitioners supported the need for effective communication skills.

The study also 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 institution 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.

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## APPENDIX 1

## Background of respondents

## Student's background and number of questionnaires/respondents

University	Questionnaires distributed	Used/Valid	%	Invalid/Can't used	%
UiTM	80	75	93.8	5	6.2
UPM	65	58	89.2	7	10.8
UKM	60	52	86.6	8	13.4
UUM	60	56	93.9	4	6.7
<b>Total</b>	265	241	91	21	9

## Respondent's gender and age

University	GENDER		AGE			
	Male	Female	20 - 23	24 - 25	26 - 30	> 30
UiTM	28	52	39	38	3	-
UPM	24	41	43	21	1	-
UKM	12	48	32	24	4	-
UUM	20	40	29	29	2	-
<b>Total</b>	84	181	142	112	10	-
<b>Percentage</b>	31.7	68.3	53.9	42.3	3.8	-

## APPENDIX 1 (Continued)

## Respondent's CGPA

<u>University/ CGPA</u>	<b>2.00 – 2.50</b>	<b>2.50 – 2.75</b>	<b>2.75 – 3.00</b>	<b>3.00 – 3.25</b>	<b>3.25 – 3.50</b>	<b>3.50 – 3.75</b>
<b>UiTM</b>	22	22	21	6	4	-
<b>UPM</b>	23	6	16	8	5	-
<b>UKM</b>	16	16	12	6	2	-
<b>UUM</b>	18	12	12	1	3	-
<b>Total</b>	79	56	71	21	14	-
<b>Percentage</b>	<b>32.8 %</b>	<b>23.2 %</b>	<b>29.5 %</b>	<b>8.7 %</b>	<b>5.8 %</b>	-

**Key:**

**UiTM:** University Technology MARA, Shah Alam.

**UPM:** University Putra Malaysia, Serdang.

**UKM:** University Kebangsaan Malaysia, Bangi.

**UUM:** University Utara Malaysia, Sintok.

**CGPA:** Cumulative Grade Per Average / Himpunan Purata Nilai Gred (HPNG)