

Chapter 3

RESEARCH METHODOLOGY AND METHOD

Chapter one specifies the objectives of the study. It addresses the question "why is the study carried out? Chapter two is about the prior research carried out by other researchers with regards to the communication skills for the accounting education. This chapter attempts to outline the methodological framework adopted for this research which explains why the study is done in the manner it is.

The primary objective is to gain insight into the communication skills of the accounting undergraduates in two universities in Malaysia, namely University of Malaya and International Islamic University Malaysia.

From the literature review, it was highlighted that there is a weakness in communication skills among the new accountants. Therefore this study attempts to study the perceptions of undergraduates, lecturers and employers with regards to the communication skills of accounting undergraduates.

It was decided that an exploratory study will be conducted in this research. This is because there is yet little research conducted in Malaysia with regards to the study of accounting undergraduates' communication skills. A questionnaire would be the most appropriate instrument for the exploratory study. It will capture the views of a wide spectrum of respondents namely the Senior Lecturers and Professors, the second and third year accounting undergraduates from the two universities. This will be followed by interviews conducted on selected respondents namely five senior lecturers from each of the two universities and seven employers who comprises of senior officials and professionals from both public and private organisations. For this purpose I interviewed two senior officers from Ahmad Abdullah and Goh, an accounting and auditing firm, a company secretary from Hakim Corporate, a firm dealing with secretarial matters, A Director from Baitulmal, an officer from Biroteks,

University Technology Mara, a Director from the technical department of the Ministry of Education and a Marketing manager from London Pacific Insurance.

As for the students, the focus groups as a research method was used. Two focus groups comprised of eight students from each University were formed.

The use of focus groups as a research method has increased in popularity (O'Donnell, 1988). According to O'Donnell (1988), the reasons for this growing popularity is that "focus groups discussions always seem to elicit responses that other techniques can miss." Market research has successfully used focus groups to "bring to life" the quantitative data available on consumers (Langer, 1987).

The groups consist of eight accounting undergraduates which are in their second and third years. I merely acted as a facilitator during the focus group study.

The Approach

The qualitative research method was used in this study for a threefold purpose:

1. To determine whether there are weaknesses in the communication skills (oral and written) of the accounting undergraduates through the perceptions of academicians, employers and accounting undergraduates as to the needed communication skills
2. To compare and analyse the perceptions and
3. Suggest possible explanations for the differences

In qualitative research, the first part is an exploratory study whereby the purpose is to get the response from the respondents. The first stage is to identify issues with regards to the communication skills of the accounting undergraduates. What are the issues raised by students, lecturers and the employers? Interviews were later conducted with senior lecturers and accounting professors and the employers in order to get more information.

The next stage was to determine the method to analyse the data. I would list all the themes on communication skills, that is, what are the issues raised by the students and lecturers from the two universities, and from the employers. I would provide the definition of communication skills. The findings were later categorised based on the responses. Next, I compare the similarities and differences of opinions of the different group of respondents. Some gaps were being identified between the three categories of respondents, namely the students, employers and the lecturers.

Questionnaires, Interviews and Focus Groups

A total of one hundred and ten questionnaires were sent out to professors and lecturers, accounting undergraduates and the employers. The questionnaires for the three groups of respondents were designed to suit each of the different categories. Examples of questions addressed to the different respondent groups are provided in the appendices. The data were collected by means of a questionnaire sent personally by the researcher to the employers, academics and accounting undergraduates. These questionnaires were designed, distributed and administered personally by me.

Interviews were conducted with five senior accounting lecturers and professors of both the universities. Interviews were also conducted with seven employers comprising of auditors, accountants from the audit firms, government organisations and private enterprise. All the interviews were tape recorded except for one respondents who do not wish to be tape recorded.

Focus groups of the accounting undergraduates were interviewed and video- taped. This was intended for the analysis of the findings. The two focus groups from the two universities were being interviewed on two different occasions.

Pre-Test

Pre-testing on the draft questionnaires was carried out on the lecturers, students and employers in October, 2000 at the University of Malaya, the International Islamic University Malaysia and two Government agencies. The aim was to verify the validity and the appropriateness of the questions asked, in line with the objectives. The questionnaires were reworded and the final set of questionnaires were drawn up. Those respondents that were pre-tested were excluded from the final sample.

Data Collection

Primary data, obtained by standard questionnaire and interviews formed the main components of this study. Secondary data were obtained from various sources including the libraries from various universities and agencies.

Next the actual data collection was carried out. This study employed direct collection of questionnaires by me. I obtained help and assistance from the relevant officers from the respective universities in issuing directives to students to response to the focus group interviews.

The distribution pattern was as follows:

	Sent	Received	%
Lecturers and Professors	20	16	80
Students	60	60	100
Employers	30	29	96.6
	<u>110</u>	<u>105</u>	<u>95.45</u>

Out of the total 110 questionnaires distributed, 105 were received back. On the whole, the response rate of 95.45% could be categorised as "good".

Data Analysis

Data from the interviews of senior lecturers and professors of the accounting faculty of both Universities were tape-recorded. The discussions among the group members of the focus-group of both the universities were video-taped by the researcher. Data from the completed questionnaires were collated and manually coded. Numbers were given to the three categories of respondents. Students from University of Malaya were coded by UMS1 to UMS30. Students from International Islamic University Malaysia were coded by IIUMS1 to IIUMS30. UMS stands for University of Malaya Students and IIUMS stands for International Islamic University Malaysia Students. Lecturers from University of Malaya were coded UML1 to UML6 and Lecturers from International Islamic University Malaysia were coded IIUML1 to IIUML10. UML stands for University of Malaya Lecturer and IIUML stands for International Islamic University Malaysia Lecturer. The employers were coded E1 to E30, where E stands for employers.