

Chapter 4

RESEARCH RESULTS

An attempt is made in this research to determine the current scenario of the communication skills of Accounting undergraduates and the perceptions of the accounting undergraduates, employers and academics.

Findings

Students Questionnaires

Q1. Do you think there is a weakness in your communication skill (oral and written)?

Twenty three UM students (76.7%) said that their communication skills are weak and twenty five IIUM students (83.3%) said that their communication skills are weak. Four UM students believed that there is no weakness in their communication skills compared to none from IIUM. Three out of thirty UM students believed that their communication skills are adequate and five out of thirty IIUM students believed that their communication skills are adequate.

UM Students			IIUM Students		
		%			%
Yes	23	76.7	Yes	25	83.3
No	4	13.3	No	0	0
Adequate	<u>3</u>	<u>10</u>	Adequate	<u>5</u>	<u>16.7</u>
	<u>30</u>	<u>100</u>		<u>30</u>	<u>100</u>

**Q2. Please give reasons for (1) above**

Eleven (36%) out of thirty students from the University of Malaya quoted that they lack practice and exposure of the communication skills.

Six (20%) of the UM students did not state any reasons. Five (16.7%) students said that they are not confident with their communication skills because they are weak in their grammar. Only four (13.3%) believed that they can communicate well with people. Two students (6.7%) said that they lacked presentation skills. One (3.3%) respondent can communicate fairly well.

Sixteen (53.3%) out of thirty students from International Islamic University Malaysia felt that they lack the confidence to communicate because of lack of exposure and practise to the English communication skills. Five (16.7%) IIUM students felt that they could speak and write well. Four (13.3%) of the students did not make any commend. Two (6.7%) students have difficulty in their pronounciations and cannot understand the spoken language. Two students (6.7%) have reasons like not motivated to speak and express opinion in public because of bad grammars and poor vocabulary. One (3.3%) student said that he was exposed to some communication skills.

**Q3. Before entering the University, do you think you have enough communication skills?**

Four out of thirty UM students said that they have enough communication skills, and IIUM students response were similar in number.

Nineteen UM students and twenty four IIUM students said that they did not have enough communication skills.

Seven UM students compared to two IIUM students two IIUM students said that they have enough communication skills.

UM Students			IIUM Students		
		%			%
Yes	4	13.3	Yes	4	13.3
No	19	63.4	No	24	80
I have enough			I have enough		
Communication skills	7	23.3	communication skills	2	6.7
	30	100		30	100

Q4. Do you think there should be more emphasis on written and oral communication skills in schools?

The answers received from both the universities were unanimous. All the students agreed that there should be more emphasis on written and oral communication skills in schools.

UM Students			IIUM Students		
		%			%
Yes	30	100	Yes	30	100

Q5. Do you think there should be more emphasis on written and oral communication skills in universities?

Twenty eight (93.3%) out of thirty UM students thought that there should be more emphasis on written and oral communication skills in universities.

Twenty nine (96.7%) out of thirty IIUM students said that there should be more emphasis on written and oral communication skills in universities.

Only two (6.7%) UM students and one (3.3%) IIUM students said that there should not be more emphasis on written and oral communication skills in universities.

UM Students			IIUM Students		
		%			%
Yes	28	93.3	Yes	29	96.7
No	2	6.7	No	1	3.3
	30	100		30	100

### Focus-Group Interviews

From the interviews conducted to both the focus groups, the response received by me with regards to the weakness of oral communication skills were overwhelming. Majority of the students agreed that their oral communication skills were weak and need to be improved.

#### UM Focus Group

The focus-group students from UM agreed that individual efforts and initiative can improve their communication skills. They felt that in the university, students should be given a chance to expose themselves to the communication skills. A session must be allocated for the students to improve their oral communication skills.

The UM focus-group also cited that they have difficulty in understanding their lecturers. When the researcher posed the question whether the problem was being communicated to the lecturer concerned, the answer received was no, and the students tried to solve the problem by themselves.

UM focus groups also agreed that it is important to mix and communicate with friends in English. This will help to improve their communication skill.

UM S1 said that he did not have much problem because he received his exposure from the early stage. He mixed around with people of other races and learned a lot from them. He thinks that there should be more emphasis on written and oral communication skills in schools because this will help students with their higher studies which are mostly conducted in English. The universities should emphasize



more on communication skills because the working world needs people who have good communication skills.

UM S2 said that he is not good at oral communication skill and tends to stammer. He believes that there should be more emphasis on written and oral communication skills in schools and universities without compromising on the national language.

UM S3 thinks that there is weakness in his communication skills (oral and written). He lacks confidence when speaking in front of the class. He believes that he lacks practice and is nervous when interacting with the other friends.

UM S4 thinks that there is weakness in his communication skills (oral and written). This is because there is a lack of exposure in English environment. He thinks that there should be more emphasis on written and oral communication skills in schools. According to him schools emphasized only on writing but not in oral communication skills. He believes that more group studies should be set and there should be more interaction in English.

UM S5 has adequate communication skills because she speaks English most of the time and it is not a big problem for her. Her problem is that she is shy and rather withdrawn when meeting new people. She has been fortunate to be in an environment where most of the people she interacts with, speaks English. She thinks that there should be more emphasis on written and oral communication skills in schools because young people learn new things early and she is sure that they are able to grasp the skills. She believes that universities should conduct communication skill courses.

UM S6 has weakness in her communication skills (oral and written). She lacks confidence in herself and has poor vocabulary. This is due to the lack of exposure and experience in English. She believes that she can improve her oral communication skills if she mixes around with others. Her school emphasized on English language and she mixed around with non-Malays. She thinks that English

language should be taught since young so that the children will be familiar with the language and have confidence with it. However, in universities, there should be more communication skills taught in classes and there should be a lot of presentations in English.

UM S7 says that she had adequate communication skills and she can understand the lecturers and books. She communicates with her friends. She said that she had a good basis when she was in school (primary and secondary) and also in college (when she was learning International Baccalaureate). Her early exposure in school and at home resulted in her having adequate communication skills before entering the university. Nevertheless, she believes that there should be more emphasis on written and oral communication skills in schools because school is the basic place for students to learn and during that time the emphasis on English and communication skills is important.

UM S8 has difficulty in either written or oral communication skills. According to the respondent, he speaks broken English because English language is not the language he often used. Usually, he speaks in Bahasa Melayu and as a result of lack of practice, his communication skill was poor. Based on his experience, students who are weak in English always try to escape from presentations. He suggested that every student must be made to present in class. He suggested that every student must speak and answer questions in tutorial classes.

### **UM Focus Group Summary**

The UM students focus-group on the whole believe that they need to improve their communication skills. The majority of the respondents said that they lacked practice and exposure of communication skills in their classes. They believe that they need to improve their communication skills and to build up the confidence so that they can communicate with people easily, fluently and effectively. On the whole, everyone agrees that there should be more presentation assignments and public speaking in

the accounting programs so that the students are more exposed to the communication skills. Accounting students must be given encouragement and chances to speak in public in order to boost their confidence. The culture, family background and environment contributes to the weaknesses of communication skills of the accounting students. School (primary and secondary) education also contributes to their weaknesses in their communication skills whereby students are not encouraged to speak their minds and ask questions in class. The students feel that communication skills are seldom taught in schools or universities.

### **IIUM Focus Group**

The IIUM focus-group, respondents IIUM S1 mentioned that there was not enough avenues for students to practise public speaking and suggested that the university created a public speaking corner for the undergraduate to practise their communication skills. She was confident with her communication skills and said that she speaks well and writes well but there's always room for improvement. According to her, there is not enough emphasis in English class at school. It is more exam-oriented.

IIUM S2 said that he was not capable of talking fluently in the public. He felt nervous and has no confidence of himself. He is also afraid of making mistakes when communicating with others.

IIUM S3 has weakness in her writing skills. She is not well-versed with her oral communication skill and needs to improve a lot on her vocabulary and grammar. According to her, in IIUM, the medium of instruction is in English and Arabic. No emphasis was given to writing skills. She believed that English class is important because it gives a great opportunity for the undergraduates to sharpen their writing skills as well as their oral skills. Another reason for her lack of communication skills is that during the school years, English language was not frequently used by students.

IIUM S4, an international student from Nambia, said that he had been using English since 1981 as the medium of instruction in school and he believes that he does not have any weakness in his communication skills. He believes that students need to be more equipped with both oral and written communication skills so that they can defend themselves in the job market.

IIUM S5 still needs improvement in terms of grammar and vocabulary. He said that he lacks reading. Most of his friends are Malays and he does not speak English much.

IIUM S6 said that he had problems in expressing himself confidently in the public. This is because he is nervous and has an inferiority complex. His previous school environment did not encourage him to communicate with others. He believed that there should be more interactive type of classroom environment and not just listening to the teachers in school.

IIUM S7 said that he was not fluent in his oral communication skill because he lacked practice. According to him, it is a normal problem when you treat English as a second Language. Furthermore, among the locals, they tend to speak in Malay. Nowadays, a lot of students particularly the Malays found it hard to converse in English due to the lack of training.

IIUM S8 said that most of the time, people could not understand his language either spoken or written. He lacks communication skills before entering the university and needs to emphasis more on grammar and vocabulary aspect.

### **IIUM Focus Group Summary**

All the focus group members of IIUM students agreed that there should be more emphasis on written and oral skills in both schools and universities. Some respondents believed that since the government emphasized more on Bahasa

Melayu, there is no initiative to improve the communication skills in schools. There should be more subjects taught in English in schools. In schools, it is necessary to prepare students before they enter the higher level of education. It is also important in communicating with people. It is an initial stage of learning whereby students may have enough practice in communication.

With regards to universities, the IIUM focus group agreed that there should be more emphasis on written and oral skills. There is a need to prepare students before graduating from the university and for the working environment. It is vital especially when the person holds higher position in the organization. The graduate will be able to be more presentable, marketable and easier for them to work effectively and efficiently.

### Lecturers Questionnaires

Q1. What is your opinion regarding the students communication skills?

Four out of six (66.7%) UM professors and lecturers believed that the students communication skills are inadequate whereas six out of ten (60%) professors and lecturers believed that the IIUM students communication skills are inadequate.

Two out of six (33.3%) UM professors and lecturers believed that the students communication skills are reasonably adequate whereas four out of ten (40%) professors and lecturers from IIUM said that their students communication skills are reasonably adequate.

UM Lecturers		IIUM Lecturers	
	%		%
Reasonably adequate	2 33.3	4 40	
Inadequate	4 66.7	6 60	
	6 100	10 100	

**Q2. What do you think are the possible reasons for the above situation?**

UM L1 believed that little emphasis was given to the development of communication skills at the primary level of education.

UM L2 also stressed that there was a lack of emphasis on communication skills in schools and also due to culture. Children are not encouraged and trained to express properly at home or in school. Sometimes, they are not allowed to talk.

UM L3 said that there was a lack of emphasis in communication skills as criterion for selecting students.

UM L4 pointed that the students lacked confidence.

UM L5 believed that lacked of training and practice on communication skills resulted in the weakness in the communication skills of students.

UM L6 observed that there is a lack of opportunities for the accounting students to practice communication skills both written and oral, and also insufficient listening and reading too.

### **UM Lecturers Summary I**

To summed up, the UM professors and lecturers felt that little emphasis was given to the development of communication skills at the primary level of education. Lack of opportunities to practice communication skills and lack of training also contributes to the weaknesses of communication skills of the students. Most of the professors and lecturers believed that our culture also affects the communication skills of the students where students were not allowed to express themselves in the classrooms and at home. The lack of teaching skills of lecturers also contributes to the weaknesses of the students communication skills.

## **IIUM Lecturers**

The IIUM lecturers have the following reasons for the weaknesses in the IIUM accounting students communication skills.

IIUM L1 said that the medium of instruction in IIUM is in English. This give the students more confidence to interact. Language skills are crucial in improving communication skills.

IIUM L2 believed that the possible reasons are partly due to the lack of practice (among local graduates). Exercises, essays and assignments, are not done in English. Proficiency in English is not an impediment to obtain an Bachelor degree. Those who are proficient have made special efforts, mainly on individual initiatives, to master the skills.

IIUM L3 stated that the social environment-friends, classmates, dorm mates and families talk in their own mother tongue ( Malay, Chinese, Indian).

IIUM L4 also mentioned family background, environment and culture as the possible reasons for the weakness of the communication skills. It is up to the individual initiatives whether to improve the communication skills.

IIUM L5 stress that students are not given the opportunity to express themselves (oral and written) in class because of factors like class-size and assessment requirement.

IIUM L6 said that the possible reasons is the exposure to daily usage either at their home, hostel and during classes; it also links to own initiative taken by each students to improve and sharpen their communication skills.

IIUM L7 observed that the students have problem in English language as well as no confidence in themselves when interacting with others.

IIUM L8 believed that there is a lack of oral practice in schools. There is also the cultural influences that prohibits comments on elders opinion. Furthermore the testing system does not emphasize discussions. There is also the language barriers to the communication skills of the students.

IIUM L9 cited the possible reasons as lack of exposure to the importance of communication skills in a lower level education. It is also due to the culture of the Malaysians.

IIUM L10 said that the level of English is poor due to the attitude of students in not using the language to communicate.

### **IIUM Lecturers Summary I**

To summarize the IIUM professors and lecturers felt that language skills are crucial in improving communication skills. There is a language barrier with regards to the communication skills of students. Lack of practice, lack of opportunities to express themselves in class and lack of exposure to the importance of communication skills in a lower level of education are the possible reasons for the weaknesses of communication skills of students. The professors and lecturers also believed that family background, environment and culture are the possible reasons of the communication skills. The attitudes of students in not using the language to communicate also results in the weaknesses of communication skills of accounting students.



Q3. In your opinion, what are the possible solutions to overcome the communication skills problems?

UM L1 wants to incorporate into the curriculum oral presentation and public speaking components at the very early age. He believed that the students should be encouraged to discuss and present their view points or news in school.

UM L2 wants a lot of training of communication skills and built the skills in school formal curriculum. The universities should emphasize on communication skills.

UM L3 believed that the communication skills should be trained at degree or school level.

UM L4 suggest that the students should be equipped with relevant knowledge and create a very conducive environment to invite them to talk.

UM L5 said that training should begin at primary to secondary school level, and continue at tertiary levels.

UM L6 believed that ideas should be enriched first before considering communication i.e. substance to be communicated. To get the thinking process well "greased", smoothen the processes and habits of creative , original thinking- therefore need to encourage this through suitable/conducive environment of absorbing ideas, thinking through arguments and formulating over views. Then learn and practice writing, speaking and listening skills.

## **UM Lecturers Summary II**

To summed up, the UM professors and lecturers believed that emphasis should be given on communication skills by schools and universities. Oral presentation and public speaking components should be incorporated into the curriculum at the early

age. More language skills to be incorporated as part of the curriculum. Lecturers should encourage students to participate in class such as to discuss and present views in schools. A conducive environment must be created to invite the students to talk and to practice their communication skills.

The lecturers from IIUM commented the following solutions to overcome the communication skills.

IIUM L1 encourage participation in class. Lecturers must encourage students to present cases or solution in class. More language skills to be incorporated as part of the curriculum.

IIUM L2 said that some assignments, exercises etc. should be made compulsory to be written in English. "Mock debates", education contests to be made a feature in classroom workshop. Some courses (e.g. Management Accounting, Finance) to be taught and examined in English. To obtain an Bachelor Degree, a student should pass (with good grade) a proficiency English test.

IIUM L3 suggested to make it compulsory for the students to speak English in the university area. Students should be encouraged to speak up in classrooms. She believed that students should be encouraged to participate in seminars and presentations. The course assignment should include some weightage on presentation.

IIUM L4 stated, encourage students to read widely, improve fluency in language, learn basic presentation techniques.

IIUM L5 cited more participation by students in class, need not be in the form of class presentation, just asking or responding in class. They would be confident to speak up amongst friends. Ask the students to solve cases, oral and written. Students can be asked to write essays, project papers and thesis.

IIUM L6 said that lecturers should always encourage students to converse in English during participation. Lecturers must also provide friendly environment especially in class for students participation. Encourage more presentation to be undertaken by students.

IIUM L7 believed that lecturers must always encourage students to speak and must not penalized the wrong answers but always commends them for their answers.

IIUM L8 suggested that there must be oral practices in schools. Must address the cultural influences which prohibits comments on elders opinion. The testing system must emphasize on discussion. Must overcome the language barriers.

IIUM L9 stated that there must be more exposure to communication skills from primary schools. The importance of communication in the undergraduate courses must be emphasized to the students.

IIUM L10 commented that Malay students should also use English as one of their languages and not to see it as a colonial language anymore.

## **IIUM Lecturers Summary II**

On the whole, IIUM professors and lecturers believed that there must be more exposure to communication skills from primary schools. Lecturers must encourage students to participate in class, in seminars and during presentations. More language skills must be incorporated in the curriculum. It is important to build a friendly and conducive environment in class. The assignments should include some weightage on students presentations.

## Lecturers-Interviews

UM L1 during the interview mentioned that the problem of English communication skills is more acute among the Malay students. The Malay culture, restricts the Malay students from communicating openly amongst the families and forbids the children to voice their opinion openly. At the same time the children need to catch up with the rest of the world in terms of communication skills. He said that it is a complex problem. He believed that the initiatives of the students are important. According to him, some people are by nature introvert. The natural capabilities of the person must be taken into consideration. "If you want to be managers, you must be good in your communication skills", he said. The respondent further suggested ways to improve the communication skills by having more presentations in class because according to him, it is lacking. It can be incorporated into courses and the lecturers must encourage discussions among the students.

UM L2 perception of accounting students communication skills is reasonably inadequate. He said that University of Malaya students have problems in communication skills. "When they speak they don't speak very well and when they write they don't write very well". He further commented on the weaknesses of accounting students in writing letters, " find that it is not a good business letter and obviously they can improve on those. They drafted speeches and forward in their 'Buku Cenderamata', which I have to modify a lot".

The mastery of language is lacking among the students. This is due to the lack of exposure. Sometimes, students try to use bombastic words in trying to express well. As a general remarks, this happened to both accounting as well as business students. When asked whether the overseas graduates are better off in terms of their communication skills, he said that different environment forces people to communicate and interact. These students interact a lot and everybody expresses their opinions. In Malaysia, our culture is different where we do not encourage expression of opinions among our children. Some parents even discourage their

children from speaking and expressing opinions. In schools, teachers discourage students to speak. The environment is like that. When these students joined the workforce, they tend to be more reserved. They feel insecure in that environment but this is only temporary. Later they are able to suit to the work place.

About the communication skills courses in the accounting programs, the respondent said that he is not sure whether it is planned in a systematic manner. He believed that it is up to the lecturers to encourage students to interact. The accounting programs should look back at the ways teaching are done. If the syllabus is too compact, there will not be time to practice communication skills. He felt that the changing needs of the profession in terms of writing and speaking should be considered by the university. According to him, there are students from the rural areas who are very weak in their communication skills. These students should be encouraged to take more English classes to give more opportunity for them to integrate.

The weaknesses of communication skills of students is the result of the entire systems from parents, society, schools and friends.

UM L3 felt that the standards of communication skills of accounting undergraduates are declining. Normally the Malay students have good communication skills but now students cannot understand what the lecturers are saying. She added that the syllabus does not permit much communication skills because of the time-constraint. The lecturers need to act as facilitators whereby they need to encourage students to speak and encourage communication. Group discussions will allow the students to integrate among themselves. She believed that culture and society also plays an important role in the lack of communication skills of students.

UM L4 commented that she perceived the accounting undergraduates communication skills to be lacking compared to the Business undergraduates. The accounting programs lack the kind of courses that are available for the Business

programs. Accounting curriculum focussed more on technical matters, that is the debits and the credits. During tutorials, the focus was to solve problems. No analysis or discussion are involved. The accounting school is picking up on that. The emphasis is not so much on problem-solving but to explain to the class and to encourage them to communicate. Conscious efforts from the lecturers are slowly coming in. Now, the faculty has debates among the undergraduates but the last two winners were from Business school.

Students communication skills problems is a universal thing. They cannot communicate well either in Bahasa Melayu or English. This is basically due to the primary and secondary school education. Students are not encourage to discuss and their main concern is how to pass the examinations.

Overseas, it is different. In Primary school, the students are already interacting. They write reports about themselves. The children are trained from small and this give confidence to them. Nowadays, when questions are asked to the accounting students, they answer in both languages because they are not able to converse.

It has to come from basic training. In school, you are not supposed to speak and to ask question. You cannot ask the teacher, and if the students asked, the teacher tends to be angry. As a result, the students tend to withdraw.

As to the related problems, she pointed to the culture and the school education system. The IFAC guideline emphasize on communication skills. More so, the role of accountants have changed. The bookkeeping role is taken over , now the accountants are the business advisers. Accountants need to play the role of the business advisers. The bookkeeping role never exists anymore.

If the accountants are not able to communicate well, they will not able to give information required for decision making. There are complaints by the industry that accountants cannot see beyond the figures. The accountants normally look at the

bottom-line and not able to see the long term benefits. The accountants as information provider, should be well versed with the communication skills.

In order to incorporate communication skills, the respondents believed that it should be a continuous effort. If the lecturers are conscious, they can put more weightage in the communication skills. The activities must be properly planned. The other conscious thing is the duration of the study. Now the study is extended to four years because it allows students to actually have activities during their studies. Previously, due to assignments and tests, students are not able to join the activities organized by the faculty. Now they can have time to participate and sharpened their communication skills.

Students from rural areas are badly lacking in communication skills. A lot of students are not able to cope with the social change, and by nature, keep to themselves and not able to interact.

### **Summary of UM suggested solutions**

1. There must be a continuous effort to incorporate communication skills for the students. The communication skills courses must be planned in a systematic manner. The school education system must be more flexible to enable students to interact with each other.
2. Lecturers should encourage discussions among students and provide more training in the communication skills aspects.
3. The accounting curriculum should not emphasize more on technical matters, instead encourage students to communicate with each other.
4. The environments such as homes, schools and universities must allow the students to speak and express their opinions.
5. The duration of study to be increased to four years to enable students to participate in activities created for them.

The interviews conducted to IIUM senior lecturers have the following findings.

IIUM L1 believed that accounting undergraduates lack both oral and written communication skills. Their communication skills can be improved by asking the students to practice. He stressed, "If all the lecturers integrate as part of the curriculum, as part of their assessment, he believed that what they should do is incorporate the process of communication skills as part of the assessment where students need to do presentations and class discussions. It should start from the first year up till the final year. It is a comprehensive way of developing the communication skills. What is needed in accounting is more than learning English. As part of the assessment, students need to do presentations but not all lecturers adopt this method".

The lecturers need to change the way to teach the basic accounting. Even though , the lecturers have time-constraint in terms of the syllabus. The students must be able to explain the concept of double-entry. The class size should be smaller to permit this type of teaching. In IIUM, the normal class size is forty students. There are about 5% international students and it is good to have a mixture of nationalities. Compared to the Malaysians, the Africans are extroverts. When the students are being encouraged in class they will improve. The lecturers must encourage the students to discuss.

The possible reasons to the weaknesses of students communication skills are the upbringings, school education where the communication skills should be emphasized in schools. Other possible reasons are the teaching skills of lecturers. The teaching skill is very technical and need to change the traditional way of teaching accounting communication and to be able to write well.

The possible solutions suggested by the respondent are:

"It is the role of all of us, the policy makers, the industry, the academicians, and the schools. The industry plays a role to train, that is the job training itself. The academicians must understand the importance of communication skills. The school



should design the classroom. As it is now, the design, the sitting arrangements and class structure are too rigid. The policy-makers should communicate to the industry as well. It takes time for policy to be implemented".

IIUM L2 said that the accounting undergraduates communication skills are inadequate. The students are not given the opportunity to interact. This is because of the tight syllabus. If the students are encouraged to speak, then the syllabus might not be completed. According to her, the students participate well during tutorials which they called "clinic". The students must be encourage to speak and post their ideas by writing essays and project papers.

According to IIUM L3, she said that the communication skills of local students are inadequate compared to international students from English speaking countries. She believed that the communication skills must be acquired from small. The culture and upbringings of the children affect their communication skills. Some of the students lack confidence when interacting with others.

IIUM L4 complaints that the students have weaknesses in oral and written communication skills. They lack these skills. The issues are that they have not been trained how to communicate orally or in writing. They have not been trained how to write reports. It is not the students problems but the university. The curriculum does not cater for communication skills. It is more technical.

The possible solutions to overcome the problems apart from training are:

"To introduce them to subject in communication skills and to introduce communication skills in writing and verbal discussions and so on into subjects. In most subjects, there must have report writing, there should be some discussions, but in IIUM, they do not have all these. Students in his class of Auditing Two have problems in their communication skills. Despite the training that the respondents conducted, he did not receive a satisfactory result from the students".

## **Summary of IIUM suggested solutions**

1. There must be more exposure of communication skills during the primary and secondary education.
2. Lecturers must encourage students to read widely, to speak up in classrooms and to practice their communication skills. The process of communication skills must be incorporated as part of the assessment where students need to do presentations, participate in seminars, discussions and report writings. The course assessment should include some weightage on presentation.
3. There must be a comprehensive way to develop the communication skills. The importance of communication in the undergraduate course must be stressed.
4. Class size should be smaller and students must be encouraged to interact with one another especially amongst the foreign students.
5. The accounting curriculum must cater for communication skills and not emphasize more on technical matters. More language skills to be incorporated as part of the curriculum.
6. Introduce students to subjects in communication skills and to introduce communication skills in writing and verbal discussions.
7. To make it compulsory for the students to speak English in University areas.

## **Similarities**

Similarities between the suggested solutions between UM lecturers and IIUM lecturers are:

1. The lecturers from both the universities believed that students should be encouraged to practice their communication skills.
2. The accounting curriculum should not emphasize more on technical matters and provide more communication skills courses.

3. Students must be given opportunities to interact with each other and to be able to speak their minds and asked questions.
4. The social environment, upbringings and culture must not restrict students from expressing their opinions and curiosity.
5. The environment, the culture and the schools have to provide rooms for students to voice their opinions. Schools and universities have to change the ways communication skills are being taught.

## **Differences**

Differences between UM lecturers and IIUM lecturers are:

1. UM Lecturers believed that the duration of study should be increased to four years instead of three years whereas IIUM lecturers did not suggest about the extension of time.
2. IIUM lecturers felt that the class size should be smaller to allow the students to interact with each other.
3. The lecturers of IIUM suggested that English to be made compulsory in the university area.
4. The IIUM lecturers believed that the university is at fault for not teaching the communication skills to students whereas the UM lecturers felt that it is not the fault of the university but the education system as a whole.

## **Employers-Questionnaires**

Q1. In your opinion, do the accounting graduates have the following level of communication skills (oral and written)?

Only two out of twenty nine (6.9%) respondents said that the level of communication skills of accounting graduates was adequate. Another twelve (41%) said otherwise. About half of the respondents (52%) believed that the communication skills was reasonably adequate.

	No.	%
Adequate	2	6.9
Inadequate	12	41
Reasonably Adequate	<u>15</u>	<u>52</u>
	<u>29</u>	<u>100</u>

Q2. If the communication skills is inadequate, what do you think are the possible reasons for the inadequacy of accounting graduates' communication skills?

Twenty four out of twenty nine responded to the above question. The responses could be categorized into the following:

	No.	%
Lack of Practice	8	33.3
Insufficient Exposure	1	4.2
Too dependent on tertiary education system	6	25.0
Emphasis on technical aspects	7	29.2
Lack of motivation	<u>2</u>	<u>8.4</u>
	<u>24</u>	<u>100</u>

The highest occasion of responses was related to practice in nature. The employers believed lack of practice contributed to the insufficient communication skills of the accounting graduates. One-fourth of the responses relates to dependency on the tertiary education system. Only one response accused insufficient exposure as the main cause to the low communication skills among accounting graduates.

Q3. What do you suggest to be the possible solutions?

Twenty eight out of twenty nine responded to the above question. The responses could be categorized into the following:

	No.	%
Introduced more communication skills subjects in universities	11	37.9
Create the necessity for students to use The language at home, in schools and universities	8	27.6
To change the accounting syllabus	4	13.8
Total revamp of the education system	2	6.9
Set a minimum requirement for entry to university be based on Bahasa Melayu and English	1	3.4
Increase the students awareness on the importance of possessing good communication skills	1	3.4
School Curriculum should emphasize more on communication skills	<u>1</u>	<u>3.4</u>
	<u>28</u>	<u>100</u>

Employers-Interviews

- (1) Many respondents believe that to be successful in the profession, accounting students should increase their writing skills by studying grammar, punctuation, and spelling and by taking more courses that are currently required in most business curricula.
- (2) The academicians must create a need to use the language (extrinsic/intrinsic motivation).
- (3) Most respondents felt that students are inadequately prepared to meet the communication demands of the workplace.

- (4) Several respondents observed that not all instructors are qualified to design or evaluate speaking exercises.
- (5) Accounting undergraduates followed along as their professor solved problems on the board. There was only one right answer. Students did little writing and made fewer presentations in their accounting classes.
- (6) Traditional accounting curriculum place a premium on technical knowledge, all too often at the expense of a broad-based, general education. The future accountants must develop the capacity for inquiry, abstract logical thinking and critical analysis, the new curriculum should develop students' speaking and listening skills.
- (7) The traditional accounting curriculum paid little heed to developing students' communication and interpersonal skills. The new accounting curriculum must focus on these skills in every course.
- (8) Specific techniques that improve communication include:
- i. developing trust
  - ii. encouraging feedback
  - iii. selecting words carefully
  - iv. using many communicating channels and
  - v. making verbal and non-verbal messages consistent.
- (9) Understanding the communication process better and knowing techniques to avoid inherent difficulties can be pivotal to the accountants' success or failure.