

CHAPTER 5

Conclusion and Recommendations

Conclusions

Generally, now there is much interests in the communication skills by the Government and the policy-makers and the needs of students to improve their communication skills.

The Sun 23rd. November, 2000, reported that Tan Sri Musa Mohamad, when addressing the Association of Southeast Asian Institutions of higher Learning Conference 2000 on the 22nd. November, 2000 said " The issue of the English language has drawn various views from members of the public so it is necessary to collate these views and study them in the context of education. Second language is not something peculiar to Malaysia", he said.

According to Union secretary-general N. Siva Subramaniam, "There is an urgent need for our students to master the language or be left behind in the era of globalisation" (The Star, November, 25th. 2000).

According to the Sun, 25th. November, 2000, a group of teachers concerned with the declining standard of English will set up an English Language Teachers Association next month to put "some Fun" into teaching and learning the language.

Among the aims of the association will be to motivate English language on ways to create a conducive atmosphere to encourage more students to learn.

Selected Teachers will be sent to attend seminars and conferences to equip themselves with better teaching skills.

In schools, teaching language requires a high level of competence from the teachers. Those who still frequently make simple mistakes cannot fulfil their function as language teachers.

Accountants of the 21st. century must develop improved communication skills in order to make accounting an intelligible message-generating system.

It is generally agreed by those within and outside the profession that communication skills are lacking in accounting professionals. Schools should devote more instructional time to communication skills.

Accounting education has a narrow focus that may not permit the development of skills and abilities that are essential in today's accounting profession. Responding to this requires a co-ordinated approach with the academic community and practitioners working in partnership. The profession must begin by specifying and communicating the skills and abilities needed to become a successful practitioner. With this input, the faculty can create a relevant and stimulating curriculum with the appropriate teaching methods that will best develop future accounting professionals. To integrate the use of English in the curriculum calls for a major decision which perhaps may or may not be possible. This is because the decision may be linked to the government's stand on the role and status of English. This is the right time to integrate the communication skills in the accounting curriculum.

Summary of the findings

This study examined the issues of communication skills, in particular those of a verbal nature (oral and written) of accounting undergraduates related problems and possible solutions based on the perceptions of the students, academicians and the employers. It also investigated the similarities and differences in perceptions between these groups.

There is a consistency in the perceptions of the three groups of respondents namely the students, the senior lecturers and professors and the employers. All of the respondents believed that accounting undergraduates lacked the communication skills.

The participants felt that the issues of communication skills of accounting undergraduates are:

- i. The environment, the culture, the school education systems resulted in the lacked of communication skills of students.
- ii. The accounting curriculum emphasised more on technical matters an less communication skills.
- iii. Students were not given much opportunities to interact with each other in their classrooms. These students were sometimes forbidden to ask questions in class.
- iv. Students were given much encouragement to practice their communication skills.
- v. The duration of study for accounting undergraduates is not long enough for the inclusion of much communication skills.

The solutions suggested by the respondents are:

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 schools and universities should emphasise more on communication skills. The accounting curriculum should not emphasise more on technical matters but to introduce more communication skills subjects in universities.

The duration of study for the accounting undergraduates should be extended to four years.

To increase the students awareness on the importance of possessing good communication skills. The academicians must create a need to use the English language (extrinsic/intrinsic motivations).

The findings of the present study are consistent with previous research which has shown that accounting graduates experience communication- related problems in early employment (McLaren, 1990). Since the problem faced by the graduates was due to the orientation faced by their undergraduates studies, the findings by McLaren also explains the undergraduates lack of communication skills.

Some of the employers perceived these problems in early employment to be a consequence of the accounting curriculum, whereas most of the academicians did not agree to that reason.

This diversion between the academician and the employers might be due to the requirement of the academicians in their academic world compared to the requirement of the employers who are more demanding in terms of interaction and networking with clients.

Some of the most interesting insights given by the study came from the comments made during the interviews and focus-group discussions. The respondents felt that the communication skills is important for students to master in their school years as well as during their undergraduates studies.

Limitations of the study

The use of questionnaires has its disadvantages whereby some of the respondents did not elaborate on their reasons. The time given to prepare the research is too short and the study is done within a shot period. The sample size of the focus-group is too small. The use of focus- group is to supplement the survey. It is only an exploratory research instrument. It must be remembered, however, that a small discussion group will rarely be a representative sample, no matter how carefully it is recruited. Focus-group interviews cannot take the place of qualitative studies.

Recommendations

The following recommendations are formulated to remedy the situation.

Communication courses for accounting majors should be offered in conjunction with accounting departments. Most exercises should be drawn from practical accounting situations involving real cases.

Accounting Lecturers should not only teach technical accounting skills but also the communication skills necessary to be competent in accounting.

Accounting courses should continually stress non technical skills, including written and oral communication, throughout the curriculum so students are capable of using them in practice.

New accounting programs should provide many opportunities for students to write persuasive memorandums, clear briefing reports and effective project summaries. In addition, students should be learning to work in small groups, developing the skills for dealing with different personalities and resolving conflicts.

Active vs. passive learning. Accounting educators traditionally lecture and solve problems on the board, with students the passive recipients of professors' knowledge, but research demonstrates learning is greatly enhanced when students are active participants in the learning process. Therefore, case presentations and discussions, role plays, debates and similar activities should be strongly encouraged to improve the students' communication skills.

Require students to work in groups so they improve their communication and interpersonal skills, which are crucial for advancement in today's team-oriented workplace.

Emphasise effective written and oral communications because these skills are prerequisites of effective problem solving.

Accounting educators must convince their students that in order to be successful, practising accountants require good oral, written, critical analysis, teamwork and creative thinking skills, and they must set standards which demand that these students strive to attain these skills.

The duration of the study for Accounting Undergraduate to be increased to four years to enable the students to participate in activities organised by the faculty.

Implications

I think the research has aroused the interests of the academicians, the students and also the employers. The interest is shown by the way they response to the questions. I was told by the university that the duration of the course will be extended from three to four years. The academicians believed that it is vital for them to remedy the problems of communication skills of students in the universities. The standards of communication skills of these students will determine whether the universities have successfully equipped the students in terms of communication skills.

Accounting education has a narrow focus that may permit the development of skills and abilities that are essential in today's accounting profession. Responding to this requires a coordinated approach with the academic community and practitioners working in partnership. The profession must begin by specifying and communicating the skills and abilities needed to become a successful practitioner. With this input, the faculty can create a relevant and stimulating curriculum with the appropriate teaching methods that will best develop future accounting professionals. To integrate the use of English in the curriculum calls for a major decision which perhaps may or may not be possible. This is because the decision may be linked to

the government's stand on the role and status of English. This is the right time to integrate the communication skills in the accounting curriculum.

Suggestions For Additional Research

Future research may be conducted to indicate teaching areas which should continue to be included in accounting courses at tertiary institutions, along with others which may need to be introduced.

Further research is therefore necessary into not only the types of communication skills which should be taught, but also into the most expedient manner in which they may be conveyed.

A research in the accounting curriculum of universities will certainly provide much information to the academicians with regards to the types of communication skills courses that should be included in the accounting programs.