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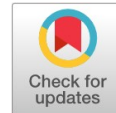


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## Understanding Factors that Affect Level of Oral Communication Apprehension between Accounting and Non-Accounting Students: A Literature Review



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# UNDERSTANDING FACTORS THAT AFFECT LEVEL OF ORAL COMMUNICATION APPREHENSION BETWEEN ACCOUNTING AND NONACCOUNTING STUDENTS: A LITERATURE REVIEW

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**Abstract.** In the global and dynamic business world, accountants are expected to have more than academic knowledge. One of the important skills needed by the employer is effective communication. However, prior research find that there is a trait to that which known as Communication Apprehension (CA). Most studies show that accounting students suffer higher level of CA as compared to non-accounting students. Accordingly, this paper aims to review existing research to discover the factors that affect the level of CA among accounting and non-accounting students. It is believed that gender, course major and English competency is among factors that contribute to the high level of CA. This study is expected to contribute to the discipline of knowledge, especially in the field of social science by focusing on the current issues and challenges in educational environment. It is also assisting to improve skills in the areas of teaching, learning and also help to improve accounting curriculum.

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## INTRODUCTION

The world's changing economic development demands graduates equipped with generic skills such as communication. The new business environment also contributes to the expansion of the accountants' role from just a stereotypical number Cruncher to a much wider range of duties (Jones & Abraham, 2007). The tasks perform by accountants go beyond bookkeeping. A study conducted by Jones and Abraham (2007) revealed that while employer demands graduates equipped with communication skill, it is found to be the most critical for accounting graduates. Communication skills are among the determining factor in getting information to the audiences (Aly & Islam, 2005) and it is essential to the business. However, there is a trait to communication which known as CA. Mc Croskey, Fayer and Richmond (1985) defined communication apprehension as "individual's level of fear or anxiety associated with either real or anticipated communication with another person or persons". Most of studies show that communication apprehension exists among both accounting and non-accounting students (Tun Lee, 2011; Ameen, Jackson & Malgwi, 2010; Byrne, Flood & Shahanan, 2010; Hassall, Joyce, Arquero & DonosoAnes, 2006; Hassall, Joyce, Ottewill, Arquero & Donoso, 2000).

This is somewhat worrying since communication apprehension is a problem for improving communication skills as demands by employers (Aly & Islam 2003). Before the remedies could be found, it is good to know the cause of this trait. The require-

ment of accounting students to improve communication skills can be fulfilled when the factors affecting communication apprehension can be identified. This paper mainly discusses on several factors that is believed to contribute to the level of communication apprehension by reviewing prior literatures. The remainder of the paper is structured as follows. The next section elaborates on the importance of communication in the profession. Section 3 discusses the factors that contribute to communication apprehension while section 4 provides some techniques or remedies to help reduce levels of communication apprehension. Section 5 concludes.

### The Needs of Communication in the Profession

Demand in the workplace requires corresponding changes in knowledge, skills, and abilities needed by graduating university students to ultimately succeed in today's jobs. Graduates entering the workplace require more than academic knowledge of their chosen discipline, as they need various skills and competencies including being effective communicators (Mitchell, Skinner & White, 2010). Moreover, Quible and Griffin (2007) and Gray (2010) asserted that despite having technical and managerial knowledge, good communication skills are crucial for success in today's dynamic business world. In fact, communication skill is among crucial element that employer concerned, most during a job interview (Peterson,

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1997). The importance of oral communication in accounting has been well-documented by both academic researchers and practitioners (Blanthorne, Bhamornsiri & Guinn, 2005). The changes in the nature of the work undertaken by accountants led to the increasing importance of communication in accounting field. The role of professional accountants is no longer limited to serve as the bookkeepers and auditors, but it expands to be the strategists and advisors who involve in various activities including financial planning and structuring, general and strategic management and risk and change management (Jones, 2010; Jones & Abraham, 2007).

To prosper in these roles, a professional accountant is expected to act as a communicator and should be able to transfer communication skills, along with other professional skills. Therefore, it is clear that accounting students should be equipped with this communication skill. At the same time, they have to enhance their ability to communicate eloquently to ensure their marketability in the job market. However, this skill may be hindered due to the existence of trait to the communication known as CA. According to Blume (2013) communication apprehension can attenuate useful professional skills such as leadership and be one of key inhibitor to academic and professional success. There are many factors that contribute to communication apprehension. This paper will focus on several factors highlighted by previous researcher namely gender, course major and English competencies.

### **Factors Contribute to CA Gender**

Due to the fact that male and female act different, some researchers intend to look at the correlation between gender and communication apprehension. Studies find that gender could influence the level of communication apprehension (Rafek, Ramli, Iksan, Harith & Che Abas, 2014; Byrne et al., 2010; McLean & Anderson, 2009; Wick-Nelson & Israel, 2006; Aly & Islam, 2005; Hassall et al., 2000). This is true when a study revealed that female have greater fear and develop higher levels of communication apprehension as compared to male (Rafek et al., 2014; Byrne et al., 2010; McLean & Anderson, 2009; Wick-Nelson & Israel, 2006; Hassall et al., 2000). One of the possible reasons is due to the confidence level. Under certain circumstances, female tend to feel easily vulnerable and therefore lead to the feeling of anxious and worried while male on the other hand, are more able to control themselves and overcome their unpleasant feelings (Wick-Nelson & Israel, 2006). However, in the testing Personal Report of Communication Apprehension (PRCA) theory relating to the overall communication apprehension and sub-score communication apprehension among final year accounting students. Ilias, Razak and

Yunus (2013) find that only overall PRCA shows a significant difference of communication apprehension among gender while the sub-score revealed otherwise.

### **Course Major**

At the university level, the nature of both disciplines, namely accounting and non-accounting, place different exposure on communication skills. Different to non-accounting students who have been thoroughly exposed to the communication skills such as group presentations, group discussion and public speaking corresponded to the nature of the courses, accounting students on the other hand deals with numbers and figures. Not surprisingly, previously researched found that students in accounting majors are highly associated with high level of communication apprehension (Tun Lee, 2011; Fallatah & Talha, 2011; Hassall et al., 2006; Aly & Islam, 2003) and the worst is, this level of communication apprehension does not appear to decrease during the students academic program (Aly & Islam, 2003). People always perceived that communication skill is not really important in accounting field as accountants just play with numbers. This is supported by several studies who find that students choose accounting as their major course due to the perception that accounting profession requires little oral communication (Ameen et al., 2010; Fallatah & Talha, 2011). This is somehow answering why accounting students suffers high level of communication apprehension as compared to the other major course.

### **English Competencies**

In Malaysia, most accounting courses offered at tertiary level of education use English as their medium of instruction. Even when they are graduates, employers tend to hire people that can communicate in English. However, a study by Isarji and Zainol (2008) reported that Malaysian employer to rate English competency as the most critical skill lacking among graduates. This is true when one of the factors influencing unemployment among graduates in Malaysia is believed due to poor command of English (Razak, Yusof, Syazana, Jaafar & Talib, 2014). Study revealed that language barrier can be one of the factors that contribute to the level of communication apprehension (Rafek et al., 2014; Sabri & Yu Qin, 2014; Tom, Johari, Rozaimi & Siti Huzaimah, 2013). In fact, Malaysia graduates still struggle to speak English and therefore, they become apprehensive when are required to communicate in English language. Perhaps, the anxiety stem from the experience of choosing the right word or sentences to be used in speaking. Moreover, they afraid that people may have difficulty understanding them, or they may face difficulty understanding others (Rafek et al., 2014).

### Techniques to Reduce CA

Some prior researchers provide several techniques to help reduce level of communication apprehension. Stanga and Ladd (1990) highlight the important to differentiate between communication apprehension and communication skill before applied any strategies to overcome the problem. According to them, simply asked students to present in front of the class is not the best way to reduce communication apprehension but it can make it worse. This is also agreed by Blume (2013) who believed that such activity have a limited effect in dealing with communication apprehension. Basically, the problem of communication apprehension has close relationship with level of confidence. People who suffer communication apprehension do not necessarily lack of communication skill. In fact, they might be better if they are given the opportunity. Rotation of various team and classroom leadership may be appropriate to encourage students to reduce communication apprehension (Blume, 2013). This is because assigning role will give the opportunity for individual who normally might not speak out much to do so. Educators play vital roles in determining and overcoming the CA of their students in which learning environment should be improved by creating relaxed atmosphere for students to make

them feel comfortable to speak and able to express their views (Blume, 2013). Study by Borzi and Mills (2001) proven that classroom activities have improved public speaking confidence in accounting majors which simultaneously help to solve the problem of apprehension in communication. Besides lecturer, the university or faculty in particular needs to revise the existing curriculum. The curriculum should consider elements that may help students to develop their soft skills especially in term of communication. On the other hand, the students have to be proactive and smart in dealing their fears to speak. Students must have their own strategies to overcome the fear and always have to be well-prepared for attending classes as required.

### CONCLUSION

This paper is aimed to give better understanding with regard to factors contributing to communication apprehension by reviewing some literature. Based on prior studies, it is found that gender, course major and English competency are among elements that may influence the level of communication apprehension. Past researchers also had come out with several strategies to help improve confidence and yet reducing the level of communication apprehension.

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