

Are Accounting Undergraduates Apprehensive About Oral Communication?

BADRIYAH MINAI and ARFAH SALLEH*

*Department of Accounting and Finance
Faculty of Economics and Management
Universiti Putra Malaysia*

43400 UPM Serdang, Selangor Darul Ehsan, Malaysia

**(no seniority to authorship assigned)*

Keywords: communication apprehension, gender, participation, seating position

ABSTRAK

Komunikasi telah dikenal pasti sebagai salah satu kemahiran yang diperlukan untuk menjadi akauntan profesional yang berjaya (IFAC, 1994; AAA, 1990). Terdapat kajian yang menunjukkan bahawa kebolehan untuk berkomunikasi dengan berkesan terjejas akibat perasaan bimbang untuk berkomunikasi (McCroskey, 1977a; Freimuth, 1976). Penyelidikan ini bertujuan untuk mengkaji sejauh mana terdapat kebimbangan berkomunikasi secara lisan di kalangan pelajar perakaunan di Universiti Putra Malaysia. Dalam kajian ini, perbandingan tahap kebimbangan berkomunikasi dibuat di segi jantina, pilihan tempat duduk dalam kelas dan penyertaan dalam aktiviti kokurikular.

Tahap kebimbangan berkomunikasi secara lisan diukur dengan menggunakan Laporan Peribadi Kebimbangan Berkomunikasi, satu instrumen yang dihasilkan oleh McCroskey (1984). Ujian-t menunjukkan tiada perbezaan ketara paras kebimbangan berkomunikasi di antara pelajar lelaki dan perempuan. Dari segi pemilihan tempat duduk, kajian ini mendapati bahawa responden yang mengutamakan tempat di depan dan di tengah kelas menunjukkan tahap kebimbangan berkomunikasi yang lebih rendah dalam konteks kumpulan sahaja berbanding dengan mereka yang memilih tempat duduk di tepi dan belakang kelas. Secara keseluruhan, tiada perbezaan ketara paras kebimbangan berkomunikasi antara pelajar mengikut pilihan tempat duduk. Kajian juga menunjukkan bahawa tahap kebimbangan berkomunikasi didapati berbeza di antara pelajar yang melibatkan diri dalam aktiviti ko-kurikular di peringkat universiti dengan mereka yang tidak menyertai aktiviti tersebut.

ABSTRACT

Communication has been identified as one of the skills required to become successful professional accountants (IFAC 1994; AAA 1990). Studies have shown that the ability to communicate effectively has been hampered by the level of oral communication apprehension (OCA) (McCroskey, 1977a; Freimuth, 1976). This study investigates the incidence of OCA amongst accounting students at Universiti Putra Malaysia. It compares OCA level in terms of gender, seating position and participation in co-curricular activities.

OCA level is operationalized using Personal Report of Communication Apprehension developed by McCroskey (1984). Adopting the t-test to determine differences in OCA level between groups, it is found that males do not differ significantly from females. In terms of seating position, it is observed that respondents who prefer the front and middle seats are significantly less apprehensive about communicating in group context only than those who choose the seats on the side and back of the classroom. Overall, there is no difference between OCA level of students according to seating position. The results also reveal that significant difference exists between undergraduates who participate in co-curricular activities at university level and those who do not.

INTRODUCTION

Communication has been identified as one of the skills required to become successful professional accountants both by professional bodies (International Federation of Accountants, IFAC 1996; American Accounting Association, AAA 1990) as well as accounting academic researchers (Estees 1979 Ingram and Frazier 1980). Given that communication skills enable the professional accountant to receive and transmit information, form reasoned judgements, and make decisions effectively (IFAC 1996) it is not surprising that communication skills are reported to be an important determinant for interview selection (Hultz 1988). The importance of oral and written communication skills placed by employers in hiring and promotion decisions is also reported in other business education research such as by Maes *et al.* (1997) and Rebele (1985). However, a survey of human resource directors of accounting firms to determine skills, abilities and qualities most desired of prospective accountants reveals that oral and written communication skills are cited as areas of needed improvement (LaFrancois 1990). Accounting professionals generally also perceive that newly hired employees lack the skill to articulate conceptual ideas (Andrews and Koester 1979). Andrews and Sigband (1984) and Kullberg *et al.* (1989) confirm the deficiency in communication skills among accounting students. Although May and May (1989) report that accounting faculties are attempting to improve students' communication skills in recognition of the importance of communication skills, there is yet to see agreement on the strategies to overcome such deficiencies. For instance, both IFAC (1996) and AAA (1990), though highlighting the need to improve undergraduates' communication skills, do not provide suggestion as to how to achieve such feats.

Prior studies show that ability to communicate effectively can be hampered by poor skills or by communication apprehension (CA) or both (Daly 1978; McCroskey 1984). Stanga and Ladd (1990) stress the need to carefully differentiate between communication skills and communication apprehension before advising students who need to improve their oral communication. CA, they assert, is cognitive in nature and persons with high levels of CA do not feel good about their oral communication

and therefore avoid it whenever possible. In contrast, communication skills are behavioural in nature. Elias (1999) believes that it may be CA that is hindering efforts to improve students' communication skills.

CA refers to an individual's level of fear or anxiety associated with either real or anticipated communication with another person or persons (McCroskey, 1977a). McCroskey develops an instrument, the Personal Report of Communication Apprehension (PRCA) consisting of 24 items/statements to measure the presence of oral communication apprehension (OCA) a component of CA. The higher the score, the higher the apprehension level, vice versa. It is this instrument that has been used in studies on OCA involving accounting and business students (such as by Stanga and Ladd (1990); Simons *et al.* (1995) and Elias (1999)). According to McCroskey (1977b), persons with high OCA are likely to avoid communication or experience significant high anxiety while communicating. This is brought about by their negative feelings about communicating outweighing their perceived benefits of communicating. Using McCroskey's PRCA, Stanga and Ladd (1990) establish a United States (US) average norm of 65.6 for accounting students. Elias (1999) more recently and using McCroskey's PRCA, found his subjects to have an average score of 66.37, higher than the US norm.

Literature shows that research on OCA issues in other disciplines is abundant. Despite so, empirical investigation in accounting education reporting this phenomenon remains limited although the accounting profession has recognized that communication skills are essential to perform the job of an accountant effectively. Published local studies on this issue are non-existent.

It is against this backdrop that this study is taken up. This study is hoped to contribute towards the dearth of literature on this issue in accounting education, more so, within the local setting. As its main aim, this study examines the extent of OCA incidence among accounting students in Universiti Putra Malaysia (UPM). OCA score functions as an indicator of an individual's apprehensiveness of his or her ability to communicate orally. Given that OCA is reported as able to promote an individual's unwillingness to take part in oral communication

due to their negative perception of their ability, a relatively low score for example, would imply that whatever deficiency in UPM accounting students' communication skills is not due largely to their negative perception of their oral communication ability. This should become useful information in developing strategies to further improve their oral communication skills. Remedial efforts could then be more focussed on behavioural rather than the cognitive aspects of oral communication.

OCA has been shown to be associated with a number of variables such as occupational preference (Daly and McCroskey 1975); seating position in classroom (Daly and Suite 1982); academic achievement (McCroskey and Andersen 1976) and some personality attributes like self-esteem, self-disclosure and others (McCroskey *et al.* 1976). Although essentially, comparison of OCA scores for as many attributes as possible that appear to contribute towards OCA will be useful, being exploratory, this study provides analysis of only selected few namely gender, classroom seating position and participation in co-curricular or extracurricular activities. While the association of gender and seating positions to OCA has been investigated in other studies, participation in co-curricular activities has not. Rationale for inclusion is provided in the proceeding section to be followed by a description of the method and the final section on results and discussions.

Prior Research

Many studies on oral communication have been conducted since the last five decades. Most of them focus on the effects of OCA on a person's behaviour and OCA correlates such as academic performance and seating position. The results of these studies have consistently indicated that some people are more apprehensive orally than others. This apprehension has a negative impact on their communication behaviour as well as other aspects of their lives.

Freimuth (1976) conducted a study on listeners to examine the extent to which communication apprehension of sender influences his/her communication effectiveness as perceived by the receiver. Individuals who reported high apprehension are observed to experience more frequent gaps of silence in their speech and received low ratings on language facility, vocal characteristics and general effectiveness.

Hamilton (1972) found that people with high level of OCA talk less in small group setting than people with low level of OCA in order to avoid communication. When individuals with high OCA participated in a discussion, their comments were likely to be irrelevant to the ongoing discussion (Wells 1970; Weiner 1973).

McCroskey and Sheahan (1976) observed that students with low level of OCA preferred to choose the seats in front and centre of the classroom with the arrangement of straight-row seating while students with high OCA avoided these seats and instead chose seats on the periphery of the room, on the sides and at the back. McCroskey and McVetta (1977) extended this research and found that both course attractiveness and students' OCA level did influence seating preferences.

Although significant relationship between OCA and academic performance have not been detected in the Stanga and Ladd (1990) study, such relationship is depicted in McCroskey's (1977b). Where the instructional system permits student-initiated interaction with the teacher, significant difference was noted in the academic achievement between the high and low apprehensives (McCroskey and Andersen 1976). On the contrary, the difference in academic performance was not observed in a communication-restricted system. As such, they conclude that students with high OCA would prefer large lecture classes to small classes which require extensive participation on the part of the students while the preference pattern for students with lower CA would be reversed.

With regard to the occupational choice, Daly and McCroskey (1975) found that highly apprehensive individuals indicated a clear preference for occupations with low communication requirements while lowly apprehensive individuals indicated opposite preferences. It is interesting to note from their study that in fact, accounting related occupation has been identified as one of the occupations perceived to require low communication. On this score, Stanga and Ladd (1990) theorise that because accounting is perceived to be a low communication demanding profession, students who choose to major in accounting tend to be highly apprehensive. The findings of their exploratory study suggest that beginning accounting majors have above average OCA and are found to be significantly more apprehensive

about speaking in meetings than in other communication settings. When tested for gender, the study does not find any significant difference in OCA level between males and females. Stanga and Ladd's (1990) finding on gender issue appears similar to Daly and Stafford's (1984) findings where no significant difference was observed. However, unlike Stanga and Ladd's (1990) and Daly and Stafford's (1984) results, McCroskey (1984) found that females had higher OCA than males.

Recognising the need to determine whether students are deficient in communication skills or whether they are communication apprehensives, Simons *et al.* (1995) carried out a study to determine the profile of CA in undergraduate business students focusing specially on accounting majors. Their research differs from the earlier study of Stanga and Ladd (1990) in that they also studied another form of CA, that is, written apprehension beside OCA. Using one-way ANOVA to test for gender effects, the results unlike Stanga and Ladd's (1990) indicate a significant difference between male and female. Like McCroskey (1984) who found that females had higher OCA than males, females majoring in accounting or management were also found to be more apprehensive about oral communication than males within the two majors by Simons *et al.* Females also report higher apprehension in meetings and in public speaking situations than male in those majors.

A more recent study by Beatty *et al.* (1998) reports a shift in emphasis from research focussing on correlates and consequences towards those explaining the factors that caused CA. Briefly, they view that CA represents individual's expression of inborn biological functioning independent of social learning processes. Drawing from the work of psychobiologist and CA researchers, they suggest that CA is an inherited trait genetically related. Individual differences in CA are mostly traceable to differences in biological functioning and do not depend primarily on learning processes. Hence a theory of CA based on the principles of psychobiology is proposed.

As mentioned in preceding section, apart from investigating the level of OCA among accounting students in UPM, this exploratory study also compares students' OCA scores by gender, seating position and participation in co-curricular activities. From earlier discussion of

the relevant literature, studies on gender issues have exhibited conflicting results. Given such inconclusiveness, it is interesting to find out how gender is associated to OCA among accounting students in UPM although it is hypothesised here that the level of OCA is not significantly different between male and female students. Thus gender is included as one of the attributes on how OCA scores are compared in this study where

H1: Male students' OCA is not significantly different from those of female students.

Although no conflicting reports are observed with respect to OCA in terms of choice of seats in classroom as depicted by both McCroskey and Sheahan's (1976) and McCroskey and McVetta's (1977) studies, seating position is another attribute investigated in this study. An observable phenomenon within the accounting classroom setting as experienced by the researchers throughout their teaching at UPM is the tendency of students to occupy the middle, back and side seats (also referred to as periphery) with the front rows usually left unoccupied. Inclusion of this variable in this study can provide an indication of whether students' choice of classroom seating position is in fact contributed to their OCA level. McCroskey and Sheahan (1976) and McCroskey and McVetta (1977) theorise that it is fear of being called to participate in classroom discussion that leads students with high OCA to choose seats on the periphery of the room, on the sides and at back instead of front row seats. Although it is hypothesised here that the choice of seating position is not affected by students' OCA, confirmation of the presence of this phenomenon would be useful for such knowledge would in turn, allow educators to re-strategize the way they select students for classroom participation. Hence the second hypothesis for this study is

H2: There is no significant difference between OCA score of students who choose the front and middle classroom seats and those who choose the back and side seats.

While gender and seat position have been studied by many researchers in relation to OCA (Daly and McCroskey 1975; McCroskey and Sheahan, 1976; Stanga and Ladd, 1990), participation in co-curricular activities has not.

Peculiar to Malaysian universities, students are strongly encouraged to participate in co-curricular or extracurricular activities such as being member of uniformed units, academic and non-academic societies. Studies that focused on determining the effect of student participation in extracurricular activities on personal achievement and socialisation almost all show that participation in extracurricular activities has positive bearing on personal and social development. For example, Haensly *et al.* (1986) in studying the role of extracurricular activities in relation to personal and social development, and to academic achievement, conclude that extracurricular activities provide an important context for social, emotional and academic development. Likewise, Carter and Neason (1984) found a positive relationship between student participation in extracurricular activities and personal development. Of more direct relation to this study is the work by Collins (1977) which indicates that students who participated in various extracurricular activities, more specifically student organisations, often had higher self-esteem than those who did not. McCroskey *et al.* (1976) earlier found that students with high self-esteem tend to be low apprehensives. Hence, it is interesting to observe the OCA level of UPM accounting students who participate in co-curricular activities and compare it with OCA level of those who do not. With the findings of McCroskey *et al.* (1976) indicating the tendency of students with high self-esteem having low OCA while the findings of Collins (1977) indicating that students who participate in co-curricular activities tend to have high self-esteem, following their argument, it appears that students who participate in co-curricular activities can be expected to have low OCA. On the level of OCA in relation to participation in co-curricular activities, the third hypothesis tested in this study is

H3: There is no significant difference between the OCA score between students who participate in co-curricular activities and those who do not.

METHODOLOGY

The PRCA developed by McCroskey (1984) was administered to 90 randomly selected first year accounting students at UPM. As earlier mentioned, PRCA was selected for this study because it has been employed extensively in previous research concerning OCA. More

importantly too, it has consistently produced relatively high internal reliability estimates of above 0.90 and test re-test reliability of above 0.80 (McCroskey, 1984). In this study, the Cronbach alpha value is 0.8930, thus indicating that the instrument is a reliable measure of OCA in the Malaysian context.

In essence, the McCroskey PRCA that measures OCA elicits an individual's personal feelings for communication. The instrument consists of six items in four different communication settings: public speaking, meetings, group discussions and talking in dyads. Respondents were required to indicate the degree of agreement with each of the statement on a 5-point Likert scale, with 1 representing strongly agree and 5 indicating strongly-disagree status. To ensure full understanding of the statements, a pretested, translated version of the instrument was used whenever required by respondents. A qualified translator carried out the translation. To ensure mutual translatability of the two language versions, the Malay language translated version was retranslated into English language and compared with the original instrument.

In addition to the PRCA, students' background data such as gender, participation in co-curricular activities and preferred classroom seating position were also collected. T-test was employed to these data to determine whether significant difference at OCA level exists between the groups (male versus female; preference for front and middle row seats versus back and peripheral seats; and participation versus non-participation).

RESULTS AND DISCUSSION

An overall PRCA score and a score on each of the four subscales (public speaking, meeting, group, dyad) were computed for each respondent. The mean overall PRCA score was 63.09 with a standard deviation of 12.39. Table 1 shows the frequency distribution of the PCRA overall scores for the respondents in the study. In the absence of a Malaysian nation-wide mean score, the overall mean score of the study was compared to the US national average score (Stanga and Ladd, 1990) and the score computed by Elias (1999). The average PRCA score of this study is lower than the US average score of 65.6 and the score established by Elias (1999) of 66.37. McCroskey (1984) used scores that equal

or exceed one standard deviation above the mean as a cut off point to identify students who have high level of OCA. This means that a student, whose overall PRCA score equals or exceeds 75.5, has high OCA. Similarly, one whose score is 50.7 or lower is considered as low apprehensive. Using this cut off point, it is observed that 12.2% and 23% of the sample are high and low apprehensives respectively.

TABLE 1
Frequency distribution of PRCA overall scores of accounting students

PRCA Score	Frequency	Percentage
25-34	2	2.2
35-44	3	3.3
45-54	16	17.8
55-64	23	25.6
65-74	35	38.9
75-84	8	8.9
85-94	3	3.3

	90	100		
High	94.00	Low	28.00	
Mean	63.09	Standard Deviation	12.39	

The mean PRCA score is highest for public speaking and lowest for communicating in group (refer table 2). The results imply that accounting students are more apprehensive speaking in public and meeting than in group or dyad setting. Similar results are also evidenced in the Stanga and Ladd's (1990) study. This confirms the results of the survey by Bruskin Associates (1973) that the most frequently reported fear is speaking in public.

Table 2
Summary of PRCA results
(n=90)

PRCA Scale	Mean	Standard Deviation	Max.	Min.
Overall	63.09	12.39	94	24
Group	12.61	3.65	26	6
Meeting	17.20	5.03	28	6
Dyad	13.24	3.59	24	6
Public Speaking	20.02	4.86	28	6

A comparison of OCA level between male and female students does not indicate any significant difference (refer Table 3) although

female subscale scores are higher than males in all communication settings. Hence, H1 in this study is accepted. The finding differs from previous studies (McCroskey, 1984 and Simons *et al.* 1995) where females were found to have a significantly higher OCA level than males. Perhaps, the higher number of females making up the population of accounting students in UPM may have reduced some degree of apprehensiveness among the female students. Chances of being called upon in the classroom should be equal if not more for the female students unlike Bogart's study (1981) which reports that male students were called on more often than female students and female students' contribution was viewed as less important. To conclude with certainty as to why there is no significant difference between male and female students' score of PRCA will require further study.

TABLE 3
Oral communication apprehension by gender

PRCA Scale	Male	Female	T-value	2-Tail Sig.
Overall	61.39	63.66	-0.79	.437
Group	12.26	12.73	-0.57	.570
Meeting	16.43	17.46	-0.83	.411
Dyad	13.04	13.31	-0.31	.756
Public Speaking	19.65	20.15	-0.42	.678

In terms of seating position, the results reveal that the overall scores of respondents who prefer the front and middle seats are not significantly different from those who choose the seats at the back and periphery of the classroom (Table 4). H2 in this study is thus accepted. A further examination of the subscale scores however indicates that the former is less significantly apprehensive only in group-communication setting, compared to the latter. Both groups appear more apprehensive in public speaking and meeting than in other communication context.

A cross-tabulation of seating position by OCA level (Table 5) indicates that all of the low apprehensives prefer the front and middle seats while majority of the high apprehensives chooses the seats in the middle and peripherals of the classroom. A plausible explanation is that, this phenomenon could be the result of the strategy adopted by the students with high apprehension

to avoid communication encounters with instructors.

TABLE 4
Oral communication apprehension by seating position

PRCA Scale	Seating Position		T-value	2-Tail sig.
	Front & Centre	Side & Back		
Overall	62.34	68.36	-1.75	0.102
Group	12.23	15.36	-2.25	0.045*
Meeting	16.96	18.91	-1.14	0.274
Dyad	13.33	12.64	1.00	0.325
Public Speaking	19.82	21.45	-1.28	0.220

*Significance at 0.05 level

TABLE 5
Seating position by oral communication apprehension level

Seating Position	CA Level		
	Low	Medium	High
Front	9(69.2%)	27(40.3%)	1(10%)
Centre	4(30.8%)	32(47.7%)	6(60%)
Side	-	4(6.0%)	3(30%)
Back	-	4(6.0%)	-
Total	13(100%)	67(100%)	10(100%)

When t-test is carried out to compare overall OCA level between students who participated in co-curricular activities at university level and those who did not, a significant difference is observed at 0.05 level. Students who participated in co-curricular activities at university level are found to be less apprehensive about oral communication than those who did not. Therefore H3 is rejected.

Participation in co-curricular activities in university is voluntary, hence high apprehensives might not participate in order to avoid communication encounters. As a consequence, those who participate in co-curricular activities tend to be made up of those with low OCA level, vice-versa. Another possibility is that as highlighted in earlier section. McCroskey *et al.* (1976) observe that students with high self-esteem tend to have low OCA while the findings of Collins (1977) indicate among others, that students who participate in co-curricular activities

tend to have high self-esteem. Following on from their arguments, it appears that UPM accounting students who participate in co-curricular activities may have low OCA because they are high-esteemed individuals in the first place.

A comparison of subscale scores between participation and non-participation groups found that the participation group was significantly less apprehensive than the non participants in group and dyad setting. Non-participation group characterised by high CA would be expected to be more apprehensive about communicating in a circumstance where participation cannot be avoided. In dyad situation for instance, one does not have any choice but to respond when talked to. Indeed, a significant difference in CA level between those who participated and did not participate in co-curricular activities at university level does exist for group and dyad context (refer Table 6). But, in public speaking and meeting situations, even the group that participated in co-curricular activities did not differ significantly in their CA scores from the non-participants.

TABLE 6
Oral communication apprehension by participation in co-curricular

PRCA Score	Activities		T-value	2-Tail sig.
	Participation	Non-participation		
Overall	61.36	68.09	-2.19	0.036*
Group	11.81	14.96	-3.25	0.003
Meeting	17.03	13.70	-0.59	0.557
Dyad	12.64	15.00	-2.45	0.020*
Public Speaking	19.88	20.43	-0.53	0.600

*Significance at 0.05 level

CONCLUSION

The present study investigates the incidence of OCA among first year accounting students in UPM and subsequently compares OCA level according to gender, preferred seating position in the classroom and participation in co-curricular activities. The findings indicate that the average OCA level of accounting students in UPM is lower than the USA national norm (Stanga and Ladd 1990) and the average score as found by Elias (1999). Generally, accounting

students are found to be more apprehensive about communicating in public and meetings than in dyad and group discussions.

No significant difference is found between male and female students for all communication settings. In terms of seating position preference, overall, the OCA of students does not differ significantly. Nevertheless, accounting students who prefer front and middle row seating are generally less apprehensive than those who prefer the back and periphery seats in group context. For participation in co-curricular activities, accounting students who participate appear to have lower OCA level than those who do not.

The above results confirm that fear or anxiety about one's ability to communicate well in various communication context, does exist among accounting students in UPM. This implies that any lack of communication on the part of these students need not necessarily be caused by their inability or lack of skill to communicate orally, effectively. Rather, lack of oral communication may be the result of their fear or negative perception of not being able to communicate well. Although male and female students do not appear to have significantly different level of OCA, students who prefer the back and periphery seats in classroom seem to do so out of fear about their oral communication skills when communicating in group. This piece of information should be helpful to instructors in strategizing the way to encourage class participation. As theorised by McCroskey and Sheahan (1976) and McCroskey and McVetta (1977), students tend to perceive the back and periphery seats as "safe" seats from being called out by instructors. Perhaps, one way to minimise students' fear is to increase class group activities that require oral communication. Such activities should be aimed more for students who are most apprehensive, in this case, from the back and periphery seats. Eventually, with practice, the level of fear or negative perception about their oral communication skill among students with high OCA can be reduced. On the issue of participation in co-curricular activities, students with high OCA should be encouraged to participate in co-curricular activities. As shown by Haensly *et al.* (1986) and Carter and Neason (1984), participation in co-curricular activities can be beneficial towards improving one's self-esteem and personal development. Hence one way of addressing the problem of fear to

communicate is to encourage participation in activities that promote communication. Again, it is hoped that through frequent practice of oral communication as required through participation in co-curricular activities, the fear to communicate (as denoted by the high PRCA score of those who do not participate) can at least be minimised, if not totally avoided, so that gradually, the high apprehensives will become low apprehensives. With such findings, policies to encourage higher participation in co-curricular activities should be designed due to the benefits that can be derived from co-curricular participation.

Thus, this study as rationalised in the first section bears implications on the way educators can help improve students communication skills. Given that students in UPM are found to be apprehensive about their oral communication ability, strategies can be designed to address the cognitive aspect of communication in addition to the behavioural elements. With such findings as above, some specific measures with respect to minimising students OCA can be developed.

It is also hopeful that this study can provide the impetus for future research in the area. Obviously further work involving a larger sample size and other variables such as prior working experience, choice of academic programmes and covering all universities in Malaysia is needed to obtain a better picture of CA among accounting students. A comparative study of OCA between accounting and non-accounting students can also be carried out to investigate whether accounting students' choice of programme is due to their perception of low communication requirement of the discipline. Comparison of first and final year accounting students should also be insightful in understanding the state of the phenomenon. To encompass a more comprehensive coverage of students' communication skills, perhaps a study on written communication apprehension among students in addition to OCA can be conducted.

REFERENCES

- AAA, 1990. Accounting Education Change Commission, Objectives of education for Accountants: position statement number one. *Issues in Accounting Education* 307-312.
- ANDREWS, J.D. and R.J. KOESTER. 1979. Communication difficulties as perceived by the accounting profession and professors of accounting. *Journal of Business Communication* 16 (2): 33-42.

- ANDREWS, J.D. and N.B. SIGBAND. 1984. How effectively Does the 'new' accountant communicate? perceptions by practitioners and academics. *Journal of Business Communication* (Spring): 15-24.
- BEATTY, M.J., J.C. McCROSKEY and A. D. HEISEL. 1998. Communication Apprehension as temperamental expression: A communibiological paradigm. *Communication Monographs* **65** (3): 197-219.
- BOGART, K. 1981. *Technical Manual for the Institutional Self-study Guide on Sex Equity*. Washington D.C.: American Institute for Research.
- BRUSKIN ASSOCIATES. 1973. What are Americans afraid of? *The Bruskin Report* **53**.
- CARTER, R. and A. NEASON. 1984. Participation in FFA and self-perceptions of personal development. *Journal of the American Association of Teacher Educators in Agriculture* **25** (3): 39-44.
- COLLINS, D.R. 1977. An assessment of the benefits derived from membership in a vocational student organization in vocational, technical and adult education. *ERIC Document Reproduction Service No.* 145234.
- DALY, J.A. 1978. Communication apprehension and behavior: applying a multiple act criteria. *Human Communication Research* **4** (3): 208-216.
- DALY, J.A and J. C. McCROSKEY. 1975. Occupational desirability and choice as a function of communication apprehension. *Journal of Counselling Psychology* **22**: 309-313.
- DALY, J.A and A. SUITE. 1982. Classroom seating choice and teacher perceptions of students. *Journal of Experimental Education* **50**: 64-69.
- DALY, J.A. and L. STAFFORD. 1984. Correlates and consequences of social-communicative anxiety. In *Avoiding Communication*, ed. J. Daly and McCrosky Beverly Hills, CA: Sage.
- ELIAS, R.Z. 1999. An Examination of non-traditional accounting students' communication apprehension and ambiguity tolerance. *Journal of Education for Business* **75** (1): 38-41.
- ESTES, R (1979). The Profession's changing horizons: a Survey of practitioners of the present and future importance of selected knowledge and skills. *The International Journal of Accounting Research and Education*: 47-70.
- FENTON, R.J. and T.S. HOPF. 1976. Some effects of communication inhibition on small groups: participation, member satisfaction, perceived effectiveness, credibility and leadership. In Paper presented to *The Speech Communication Association Convention*. San Francisco.
- FREIMUTH, V.S. 1976. The effects of communication apprehension on communication effectiveness. *Human Communication Research* **2** (3): 289-298.
- HAENSLY, P.A., A.E. LUPKOWSKI and E.P. EDLING 1986. The role of extracurricular activities in education. *The High School Journal* **69** (2): 110-119.
- HAMILTON, P.R. 1972. *The effect of risk proneness on small group interaction, communication apprehension and self-disclosure*. Masters thesis. Illinois State University.
- HULTZ, B.M. 1988. *Screening job applicants: recruiters decision strategies*. Michigan University East Lansing Collegiate Employment Research Institute.
- IFAC. 1996. The prequalification education and experience requirements of professional accountants. *International Accounting Education Guideline IEG 9*. IFAC.
- INGRAM, R.W. and C.R. FRAZIER. 1980. Developing accounting skills for the accounting profession. *Accounting Education Series*. American Accounting Association.
- KULLBERG, D.R., R.J. GROVES, W.L. GLADSTONE, L.D. HORNER, P.R. SCANLON, S.F. O'MALLEY, J.M. COOK, and E.A. KANGAS, 1989. Perspectives on education: capabilities for success in the accounting profession. *Big Eight White Paper*. New York.
- LAFRANCOIS, H.A. 1990. How do the skills of your new graduate accountants match the skills you need? *Journal of Career Planning and Employment* **51** (1): 71-73.
- MAES, J.D., T.G. WELDY and M.L. ICENOGLU. 1997. A managerial perspective: oral communication competency is most important for business students in the workplace. *The Journal of Business Communication* (January): 67-80.
- MAY, G.S. and C.B. MAY. 1989. Communication instruction: what is being done to develop the communication skills of accounting Students? *Journal of Accounting Education* **7**: 233-244.
- McCROSKEY, J.C. 1977a. Classroom consequences of communication apprehension. *Communication Education*. **26** (1): 27-33.

- McCROSKY, J.C. 1977b. Oral communication apprehension: a Summary of recent theory and research. *Human Communication Research* 4 (1): 78-95.
- McCROSKY, J.C. 1984. *The Communication Apprehension Perspective*. Beverly Hills, CA: Sage Publications.
- McCROSKY, J.C. and J.F. ANDERSEN. 1976. The relationship between communication apprehension and academic achievement. *Human Communication Research* 3 (1): 73-81.
- McCROSKY, J.C. and R.W. McVETTA. 1978. Classroom Seating Arrangements: instructional communication theory versus student preferences. *Communication-Education*. 27(2): 99-111.
- McCROSKY, J.C., J. A. DALY and G.A.SORENSEN. 1976. Personality correlates of communication apprehension. *Human Communication Research* 2: 376 -380.
- McCROSKY, J.C. and M.E. SHEAHAN. 1976. Seating position and participation: An alternative theoretical explanation. Paper presented to *The International Communication Association*.
- PHILLIPS, G.M. 1965. The problem of reticence. *Pennsylvania Speech Annual* 22: 22- 38.
- REBELE, J.E. 1985. An examination of accounting students' perceptions of the importance of communication skills in public accounting. *Issues in Accounting Education* 1 (1): 41-50.
- SIMONS, K., M. HIGGINS and D. LOWE. 1995. A profile of communication apprehension in accounting majors: implications for teaching and curriculum revision. *Journal of Accounting Education* 13 (2): 159-176.
- STANGA, K. G. and R.T. LADD. 1990. Oral communication apprehension in beginning accounting majors: an exploratory study. *Issues in Accounting Education* 5 (2): 180-193.
- WEINER, A.N. 1973. Machiavellianism as a Predictor of Group Interaction and Cohesion. Masters thesis. West Virginia University.
- WELLS, I. 1970. A Study of the effects of systematic desensitization on the communication anxiety of individuals in small groups. Masters thesis. San Jose State College.

(Received: 31 January 2000)