

A LITERATURE REVIEW ON ENGLISH COMMUNICATION SKILLS AMONG ACCOUNTING UNDERGRADUATES

FARIDAH MUSA*, MELOR MD YUNUS & ZARINA OTHMAN

ABSTRACT

Being proficient in English and having good communication skills have been recognized as important criteria employers look for in hiring fresh graduates. This review paper aims to present the relevant literature on English communication skills of accounting undergraduates in Malaysia from the perspectives of both the undergraduates and the employers. It also examines suggestions for helping undergraduates improve their English communication skills. This review covered the related literature published in the past ten years from the year 2010 until 2020 using research search engines, namely Google Scholar and Research Gate. It was found that most studies on English communication skills in Malaysia involved undergraduates from several fields of study such as engineering, computer science, hospitality, business and marketing, but very few on accounting undergraduates. Thus, there exists a gap in the literature related to the present study on the English communication skills of undergraduates from this field. Furthermore, a large number of the past studies were found to employ the quantitative method of data collection such as through questionnaires and surveys, while studies employing the qualitative method were less frequent. The implication based on the findings of this review paper is the need for more in-depth studies to further explore the English communication skills of accounting undergraduates in Malaysia.

Keywords: English communication skills; Accounting undergraduates; Generic skills; Oral skills; Written skills.

INTRODUCTION

Employers seek graduate applicants with skills that are relevant to various job fields, and these skills include communication, teamwork, leadership, initiative, problem-solving, and adaptability (Aida, Norailis & Rozaini 2015). University graduates in Malaysia are taught the aforementioned skills, which are also known as generic or soft skills, with the aim of preparing them with the necessary knowledge and skills for employment and to meet the demands of Industry 4.0. Having a good grasp of the English language, strong communication skills in both written and oral are considered important components of effective work performance. According to related research, graduates who can communicate effectively in English have an advantage when carrying out the day-to-day workplace tasks or in terms of advancement and career development (Abdullah et al. 2014; Rajparasit & Hemchua 2015).

In Malaysia, companies highly value accounting graduates with fluency in English and good oral and written communication skills (Suarta et al. 2017; Rahmat, Ayub & Buntat 2016; Low et al. 2016). However, compared to graduates from other disciplines of study like engineering, computer science, hospitality, and commerce, related studies on accounting undergraduates' English communication skills at the workplace seem to be lacking. Nonetheless, the results of past studies on engineering, computer science, and business

graduates provide relevant information on understanding the English language needs and skills required for communication at the workplace for fresh graduates. It was this gap in the literature that provided the motivation for the researchers to investigate the English communication skills of accounting graduates in Malaysia.

This review also reports on the suggestions made by the accounting employers and the researchers which are deemed important in helping educators and universities take relevant measures to help undergraduates improve their English communication skills. Undergraduates' main weaknesses in the English communication at the workplace and the related causes are also discussed in this review. The implications of this review will enable curriculum developers in higher educational institutions (HEIs) to evaluate and make the necessary changes to their existing programme with the aim of producing graduates who have good English communication skills as this would enhance their employment marketability and competitiveness.

The focus of this study was to investigate the English communication skills of accounting undergraduates and identify the skills they had problems with when communicating in English at the workplace. Specifically, this study aimed to examine the accounting undergraduates' experiences and challenges in English communication during their six-month internship at the workplace which would exemplify the English communication skills they lacked. It was also the aim of this study to identify the strategies employed by the accounting interns in overcoming the communication challenges they faced as they performed the assigned tasks during their internship. Suggestions by the interns and their supervisor and managers on how to enhance the English communication skills of undergraduates were also explored. To achieve the study's aims, semi-structured interviews were conducted with the accounting interns and their managers/supervisors at their internship workplace.

English Communication Skills at The Workplace

Employers often cite communication skills as one of the important requirements for employability in Malaysia (Rahmat, Ayub & Buntat 2016). The employability skill constructs and dimensions created by Rahmat, Ayub & Buntat (2016) shown in Table 1 are comparable to and align well with Employability Models of other countries and organisations including the Conference Board of Canada, European Union, and the Australian government. The employability skills dimension in Table 1 includes all four main communication skills, namely Reading, Writing, Listening, and Speaking. Accordingly, these are the communication skills and qualities required of Malaysian graduates for them to secure jobs in the future.

Table 1 Construct and dimensions of employability skills

Employability Skills Construct	Dimensions of Employability Skills
Communication Skills	<ul style="list-style-type: none"> • Effective Reading Strategies • Effective Writing Strategies • Using Numeracy Effectively • Effective Listening Skills • Effective Speaking Skills

Table 1 outlines the dimensions of the communication skills construct which include successful listening and speaking techniques, good reading and writing strategies, and effective numeracy. This demonstrates how crucial it is for graduates to master all four communication skills—reading, writing, listening, and speaking—in order for them to have the employability skills needed by the job sector. According to Hoffman, Anderson and Gustafsson (2014) and

Falkner and Falkner (2012), these communication skills must be mastered by engineering and computer science undergraduates to enable them to communicate successfully through various communication skills situations and activities. Educators in engineering, computer science, and information systems have employed a variety of strategies to assist their students in improving their oral and written communication skills; these strategies include placing the workplace scenarios in the technical content of the course (Hoffman et al. 2014) and integrating project work in the writing course (Kortsarts et al. 2010). Evidently, communication skills are integrated in the curriculum worldwide to improve undergraduates' oral and writing skills and to prepare them for future employment and better work performance.

The various forms of English communication skills at the workplace include oral communication, written communication and interpersonal communication. These multiple forms of workplace communication which involve the oral and written communication are presented in Figure 1.

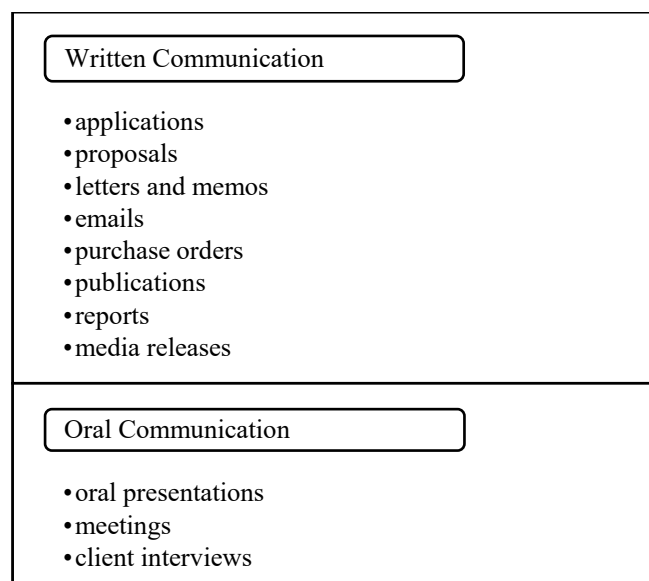


Figure 1 Multiple forms of effective communication skills

In the present study, only the oral and written communication skills of the accounting interns while engaging in various tasks during their internship were examined. For the accounting interns, their written communication mostly involves writing letters, emails and reports while other forms such as applications, proposals, purchase orders and publications tend to apply only to the permanent staff. Meanwhile, oral communication for the interns only includes meetings and client interviews as they are not required to do oral presentations as these are executed by the senior auditors in the company. These forms of oral and written communication requirements at the workplace have been addressed and discussed at large in other studies that examined English use at the workplace (Kassim & Ali 2010; Marzuki et al., 2013; Abdullah et al., 2014).

According to Abdullah et al. (2014), graduates should possess the pertinent language and communication skills to participate in communicative events such as meetings, talks, presentations, and social contacts with co-workers. Additionally, Mikkola and Valo (2019) highlighted that sharing of information, solving problems, making strategic decisions, and having casual chats both in and outside the organisation are examples of communication in the workplace that young graduates are expected to understand.

Mikkola and Valkonen (2020) explained that workplace communication begins with a shared understanding of job responsibilities and then progresses to the identification of communication practises and the analysis of both work and communication processes. It is a combined effort that the work community collaborates in to achieve common goals. Kassim and Ali (2010) in their study on engineering graduates reported that English communication at the workplace mostly involves communicating with certain groups of people, namely clients/customers, co-workers from foreign branches, supervisors/superiors, subordinates, and suppliers/contractors. Since English is the primary language spoken on an international scale, their study demonstrated that engineering staff members generally communicate in English with co-workers from foreign branches and offices. For this reason, communication skills are often used to evaluate prospective employees during job interviews in the engineering industry as employers need candidates with strong communication abilities. This highlights the need for graduates to be proficient and skilled in English communication for them to secure employment. Consequently, with good communication skills in English, graduates will perform well at the workplace and hence, face less challenges when communicating in English.

Marzuki et al.'s (2013) study illustrated what constitutes good communication skills that each graduate should have in order to excel at the workplace. Their findings were captured from the perspective of engineering graduates. The researchers also highlighted that confidence, responsiveness and ability to talk were viewed as vital aspects for effective communication to take place. They also highlighted that graduates who demonstrate good oral communication skills are able to control their fear of speaking in public, are knowledgeable on the subject matter and are able to interact well with others. Meanwhile, characteristics of graduates who have poor communication skills include lack of self-confidence, being emotional and self-centred, incapable of accepting the viewpoints of others, inattentive as listeners and have the tendency to criticize others. These negative traits would hamper their understanding and eventually result in them facing difficulties in getting their messages across during their workplace communication in English.

It was found that engineering employers look for future employees who have good communication skills; for this reason, the oral communication skills of prospective employees are used to measure their employability (Kassim & Ali 2010). However, not much has been researched in relation to accounting undergraduates' use and requirements of English language for communication in the workplace in comparison to engineering and business undergraduates. Despite this, the results from Kassim & Ali (2010), Marzuki et al. (2013), and Abdullah et al.'s (2014) study on English communication requirements of engineering and business undergraduates at the workplace can be used to provide a basis for the present study to better understand the workplace English language needs of accounting graduates.

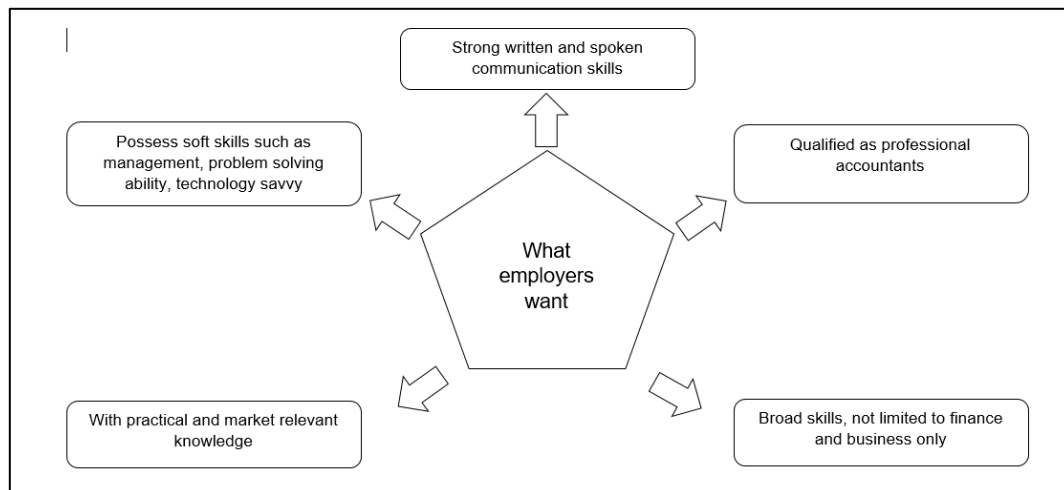
The Importance of Communication Skills for Accounting Graduates

Communication skills are a set of crucial skills that employers seek in their selection of qualified and efficient accountants. The results of the employers' feedback in the Survey on Graduate Employability conducted by TalentCorp (2015) which is shown in Figure 2 indicate the criteria that employers look for in accountancy graduates. Figure 2 clearly shows that employers need graduates who possess good written and spoken communication skills in addition to other soft skills such as management, problem-solving and technology literacy which are the qualities of effective accountants.

Communication skills are defined as abilities to convey information to others effectively. Information sharing at the workplace between professional people including among employers, colleagues, clients and the public is facilitated when a person has good communication skills (verbal, non-verbal and written). For accounting graduates, they must be

able to communicate well in English, compose emails in a professional tone, and deliver good presentations to both small and big audiences as part of their job tasks, and these skills are even more pertinent when working in multinational or big companies. Despite English communication skills being ranked by employers as the most desirable skills in the workplace, the importance of English communication skills has not been emphasised enough in the content of undergraduate programmes in Malaysian public universities (Powzi & Yamat 2017).

Figure 2 Requirements for accounting profession



Source: TalentCorp (2015)

According to the International Federation of Accountants (IFAC), our changing economic environment demands a new type of accounting professional who is equipped with generic skills such as communication, team playing, leadership, problem-solving, analytical and interpersonal skills, Chayeb and Best (2005). Zraa et al. (2011) commented that while technical accounting competencies remain obligatory for the professional accountant, these competencies are insufficient in today's workplace. It is not only technical skills that are of relevance to accountants; they also need to be proficient in other generic skills which include being adept at working under pressure, capable of solving problems and effective in communication. Accounting graduates in Malaysia need to acquire the necessary generic skills which comprise communication, leadership, problem-solving, analytical and interpersonal skills as mentioned in the related literature. Evidently, communication skills are considered important skills which graduates should master to be efficient accountants.

The report prepared by the Committee to Strengthen the Accountancy Profession or CSAP (2014) stressed the importance of accountants who have the competencies and skills to match the evolving needs of businesses. The demand for quality accountants requires institutions of higher learning to make changes to keep up with the current development and growth of economic activities and the complexity of businesses. In recruiting accountants, employers not only look for applicants with professional accountancy qualifications, but they also seek those with good communication skills and the pertinent market experience. However, about 35% of the employers surveyed stated that the quality of the current talent pool of accounting graduates was below expectation; for this reason, they recommended that schools and higher education institutions (HEIs) focus on the communication skills of accountancy undergraduates and strengthen the accountancy syllabus so that it meets the needs of the industry (CSAP 2014).

Graduates will be able to adapt themselves easily in the working environment if they have adequate English language proficiency and communication skills. Suarta et al. (2017) stated that the management of various companies nowadays requires the employees to have critical thinking skills and the ability to solve problems. Their findings revealed that the four highest sought after skills are communication, problem-solving, decision-making and teamwork skills. These skills are critical as they will facilitate graduates in shifting from one job to another, within and between organisations. As discussed in the literature review section, having good communication skills will not only bring benefit to the graduates but also to the employers and the companies they are working for. In this respect, communication skills should be emphasised in the university curriculum to prepare undergraduates for various professional environments and to develop the skills required by employers. Having strong communication skills would enable graduates to communicate with multiple individuals at their future workplace whether they are colleagues, employers and managers, clients, the media or the general public.

Review of Malaysian Accounting Graduates' English Communication Skills

The literature review on accounting graduates' capabilities and skills in relation to English communication skills and the findings from past studies is outlined in Table 2. The studies not only include Malaysian graduates' perceptions of their communication skills but also the perceptions of private and public sector employers on the English communication skills of Malaysian accounting graduates, the problems concerning workplace English communication, and the accounting graduates' work performance.

The findings in Table 2 confirm the significance of communication skills for accounting graduates as reported in studies conducted by Shamsuddin et al. (2015) and Ghani, Rappa and Gunardi (2018). The findings showed that the accounting graduates generally were aware of the importance of communication skills for their workplace requirements. However, due to their poor command of the English language and communication skills, these graduates were reported to face several problems both in oral and written communication during their internship (Shamsuddin et al. 2015; Saad & Idris 2015; Low et al. 2016). This affected their ability to carry out the tasks assigned and their work performance at the workplace.

Employers were reported to feel less satisfied with the graduates and blamed the inclination and preference of graduates to communicate in the Malay language at the workplace as one of the impediments towards communicating well in English (Jaafar, Zakaria & Rasheid 2018; Abdul Kadir & Wan 2015). The extensive use of the Malay language in classes and lectures in certain universities and peer pressure were considered by employers as factors that have hindered the mastery of English communication skills among accounting graduates. Jaafar, Zakaria and Rasheid (2018) also mentioned graduates' lack of self-confidence as one of the factors. However, Saad and Idris (2015) claimed that the accounting interns possessed adequate soft skill competencies that would enable them to be competitive in the global employment market. However, the employers remarked that the interns' ability to communicate in the written form in English was comparatively weak (Saad & Idris 2015).

Table 2 Past Studies on Accounting Graduates' English Communication Skills

	Author/s	Participants	Aim	Findings
1.	Jaafar, Zakaria, and Rasheid (2018)	103 audit and non-audit firm employers in Malaysia	Determining employers' perception of accounting graduates' skill competencies and performance.	<ul style="list-style-type: none"> - Graduates prefer to communicate in Malay. - Causes of communication gap include lack of practice in public speaking, writing and group discussions. - Lack of self-confidence.
2.	Ghani, Rappa, and Gunardi (2018)	187 private and public sector employers in Malaysia	Examining accounting graduates' soft skills from the perspective of the employers.	<ul style="list-style-type: none"> - Communication skill as the second highest soft skill. - Employers in the private sector require communication skills for job placement.
3.	Low et al. (2016)	Key accounting employers	Examining the 'expectation gap' between accounting employers' requirements and graduates' skills	<ul style="list-style-type: none"> - More non-technical skills. - Graduates should be involved in group discussion, written reports and business presentations.
4.	Sawani et al. (2016)	96 employers of Big 4 and non-Big 4 firms	Evaluating the programme outcome and employers' satisfaction level of interns' generic skills.	<ul style="list-style-type: none"> - Interns' reporting and communication skills were not quite satisfactory. - Interns were ill-equipped in terms of competency skills.
5.	Yee, Kui and Wei (2015)	50 employers and 66 accounting graduates	Comparing the perceived soft and technical skills of employers and accounting graduates.	<ul style="list-style-type: none"> - Employers demanded for a more independent and a leader type of graduate.
6.	Saad and Idris (2015)	Employers of 275 accounting interns	Bridging the soft skill competencies gap as perceived by the employers and accounting graduates.	<ul style="list-style-type: none"> - Employers were reasonably satisfied with the graduates. - Students' ability to write in English was relatively lower.
7.	Abdul Kadir and Wan (2015)	9 business major students	Investigating students' experiences in developing English capability for employment.	<ul style="list-style-type: none"> - Students were not aware of English language fluency for employment. - The national language and peer pressure are barriers.
8.	Shamsuddin et al. (2015)	230 employers	Identifying the employers' satisfaction towards accounting graduates	<ul style="list-style-type: none"> - Emphasis on students' communication skills. - Employers were less satisfied with graduates' communication skills in written and oral English.

Yee, Kui and Wei's (2015) study identified the significant attributes in communication skills from the perspectives of employers and accounting graduates. Their findings revealed that the communicative competence attributes include the ability to demonstrate effective listening and provide suitable responses, the ability to communicate with others of diverse cultural background and being adept at using non-verbal skills. The accounting graduates in Yee, Kui and Wei's study (2015) ranked negotiating ability and being skilled in reaching consensus as the most important attributes, followed by the ability to develop one's communicative skills. Meanwhile, the employers in Ghani, Rappa, and Gunardi's (2018) study ranked teamwork as the most important soft skill for accounting graduates, followed by communication skills. Other soft skills considered important include leadership skill, problem-solving and critical thinking, ethics and professional morals, lifelong learning and information management.

Yee, Kui and Wei (2015) and Low et al. (2016) also went on to discuss how the gap in the soft skills as perceived by the employers and accounting graduates in Malaysia can be bridged. According to Yee, Kui and Wei (2015), most accounting graduates are not aware of the reality of employment when they first enter the employment market, resulting in them being either shocked or ill-equipped to adjust to the work setting while some find it hard to cope with or manage their job responsibilities. The researchers suggest that such a scenario may have occurred because of the contrasting beliefs between employers and graduates which result in misunderstanding between both parties. Meanwhile, Low et al. (2016) who investigated the attributes that accounting employers look for in their 'ideal' accounting graduates found that communication, problem-solving, decision-making, analytical and critical thinking skills are considered the prerequisites for professional recognition. Low et al.'s (2016) study also established that having strong oral and written communication skills would make an accounting graduate highly sought after and valued by employers as many perceive technical accounting skills can be learned and developed while the graduates are 'on the job'.

Past studies have also provided numerous recommendations for enhancing the communication skills of accounting graduates. Among these include suggestions for tertiary institutions to use activities that involve more group discussions, presentations, and writing exercises (Low et al. 2016; Jaafar, Zakaria & Rasheid 2018; Shamsuddin et al. 2015). Additionally, Chan (2014) and Singh and Harun (2020) suggested that authentic activities or materials such as real-life cases or scenarios are used in the English language classroom as these activities or materials will help prepare undergraduates with the required English communication skills at the workplace. In this respect, mobile device can be used as its wide usage has been shown to result in positive outcomes in supporting authentic learning and enhancing students' learning (Mohamed & Al-Hidabi 2019). Employers also stressed the importance of having more oral communication skills practice as it will help accounting graduates to feel more confident and gradually improve their oral and written English communication skills.

Ghani, Rappa, and Gunardi (2018) recommended that HEIs develop strategies to enhance graduates' communication abilities by including soft skill assessment such as through presentation skills and leadership skills in group discussion in the curriculum design. Student-centred learning environment is also encouraged and could include activities like role-playing and forum discussions. According to earlier studies, teachers should place greater focus on various oral and written communication activities in the classroom in order to improve the communication skills of accounting graduates. Besides encouraging graduates to be more confident, taking an active part in more speaking and presentation activities and getting involved in more real workplace experience will also enhance graduates' English

communication skills; additionally, it will also have positive effects on graduates' skills and competencies (Sanahuja & Ribes 2015; Gribble, Blackmore & Rahimi 2015).

Other earlier studies have highlighted the difficulties that graduates encounter while trying to communicate effectively in English from the employers and graduates' viewpoint. According to Abdul Kadir and Wan (2015) and Jaafar, Zakaria, and Rasheid (2018), peer pressure, the use of the national language (Malay language) in the content courses, lack of practise in public speaking, written and oral discussion, and peer pressure-related intimidation of speaking in English are all factors that have an impact on graduates' attempts to develop their English proficiency and communication skills. In addition, Mahbub and Hadina (2021) stressed that environmental, psychological and linguistic factors contribute to English language learners' weak performance in oral communication skills. They explained that the environmental factors include learners' passiveness, demotivation and mixed abilities, while the psychological factors are related to anxiety, shyness, self-efficacy, confidence, emotions, and reluctance. Meanwhile, the linguistic factors encompass lack of language knowledge, accuracy, fluency, and low levels of vocabulary.

Abdul Kadir and Wan (2015) proposed that further research should be conducted to examine students' efforts and their perceptions in improving their English language and communication skills. They claimed that constructive efforts to overcome the weaknesses from graduates' perspectives have not been extensively researched. This provides evidence of the lack of empirical studies in the literature on accounting graduates' experiences in using the English language at the workplace or during their internship. Thus far, related studies have indicated that the importance of having good English language and communication skills is something that accounting graduates are aware of and graduates realise that it is important for securing employment although they themselves may not have acquired the prerequisite communication skills. Based on the review of related past studies on accounting graduates' English communication skills, it can be concluded that graduates are facing problems because of their poor English language proficiency and weak oral and written communication skills, and these will hamper their performance during internship and future employment.

Enhancing English Communication Skills of Undergraduates

Institutions of higher learning and the Ministry of Higher Education in Malaysia are taking several actions and initiatives to increase the English language proficiency and communication skills of Malaysian graduates. Constructive efforts to enhance graduates' English communication skills remain a top priority of HEIs in increasing the employability rate of their fresh graduates. This includes the re-evaluation of the curriculum and better collaboration with the industry.

i. Re-evaluation of the curriculum

One of the recommendations most frequently advocated by leading accounting researchers and partners in large public accounting firms has been on the need to fine tune the accounting education to reflect the actualities of the present work environment (Kermis & Kermis 2010). However, studies seem to suggest that accounting education presently is not equipping graduates with the necessary skills for successful global careers as not much emphasis is given to generic skills (Awayiga, Onumah & Tsamenyi 2010) which are vital to compete in the employment market. The recurrent theme in the literature is aptly summarised by Kavanagh and Drennan (2008) who stated that "accounting educators worldwide are being urged to alter the curriculum to produce accounting graduates with a broader set of skills and attributes encompassing more than purely technical accounting expertise". The appeal for greater

prominence on “a broader set of skills and attributes” makes it clear that it is urgent for HEIs to review the accounting programme curricula and place a strong emphasis on teaching generic skills which include communication skills in addition to the technical abilities that are thought to be essential for graduates.

Suarta et al. (2017) emphasised the roles of higher learning institutions in designing and implementing programmes that are deemed important to supply the workforce. More than half of the accounting employers interviewed in Low et al.'s (2016) study stated that universities are preparing students adequately for the workplace. However, Abdul Kadir and Wan (2015) suggested that there is a need for Malaysia to evaluate its educational system in its effort to improve the English language proficiency level of its graduates to ensure employability. They also recommended for HEIs in Malaysia to review their existing curriculum so that the English language proficiency of non-English speaking university students can be improved further. Additionally, Abdullah et al. (2014) suggested the introduction and development of new approaches and practices in formulating English language training and curriculum so that it matches the needs of the undergraduates' future workplace communication requirements. Ghani and Muhammad (2019) urged HEIs to also incorporate various accounting technologies and simulations that apply to Industry 4.0 while emphasising English language and communication skills to enhance graduates' proficiency in the language.

Abdullah et al. (2014) suggested that studies should be carried out in the local context to align the needs of the industry to the language curriculum used for teaching English in Malaysian universities. This study could provide useful information in identifying the relevant skills graduates require in their career. English for Specific Purpose (ESP) is seen as a practical solution in developing skills demanded by the industry among graduates (Abdullah et al. 2014). However, Chan (2021) argued that ideas for incorporating relevant pedagogical approaches into the design of internship programmes have not been found in the literature on ESP. Interestingly, interdisciplinary collaboration between faculties has been recommended in past studies and the success of such collaboration has been reported in the literature; an example is the collaboration between the Computer Science and the English faculty (Kortsarts et al. 2010; Hoffman, Anderson & Gustafsson 2014). These interdisciplinary collaborations have facilitated undergraduates' workplace communication skills and prepared them for the workforce. One such example is the study by Chan (2021) who created a module with an eclectic and multidisciplinary approach to support their undergraduates' learning during their internship and aid them in identifying their workplace communication needs.

Although many methods and techniques have been proposed and used by English practitioners to assist undergraduates in enhancing their English communication skills, faculties must also play a part in assisting undergraduates in learning about workplace communication. Several measures have been outlined to revise the higher education curriculum which also include reducing the number of higher education programmes that are undersubscribed or irrelevant to Industry 4.0 (Prime Minister Department 2016). All HEIs have been urged to review their academic programme and curricula periodically to eliminate redundancy and phase out programmes that are considered irrelevant to the industry. The new programmes that HEIs launch should be relevant to market needs and have valuable content. By providing a stronger curriculum, more qualified graduates for the future workforce can be produced. HEIs can provide better employment opportunities for future graduates by placing greater importance on both the technical and generic skills so that the market needs can be fulfilled.

ii. Improvements in the English Education

Past studies have suggested that HEIs need to make changes to the English education and programmes offered to undergraduates. A number of suggestions on ways to improve the

methods of teaching and learning of English at university have been proposed in past studies. Chan (2014) and Singh and Haron (2020) suggested for authentic activities or materials involving real-life cases or scenarios to be used in the English classroom. These activities or materials would help to prepare undergraduates with the required workplace communication skills as they would be given exposure to the real language requirements at the workplace. According to Latiff, Othman and Ismail (2018), language practitioners are encouraged to deliver engagement with work-related learning experiences beyond the context of the classroom for their students on a continuous basis through activities such as role plays as such an approach would generate opportunities for students to practice English skills in real-life situations and authentic activities. Meanwhile, Siriwardane, Low and Blietz (2015) encouraged the use of role-plays where they suggested that students take up roles such as management accountant or auditor so that they get to practice communicating results to a diverse group of audiences, for example to non-accounting members of the management team, clients, regulatory bodies, and others.

Mahbub and Hadina (2021) illustrated five different types of teaching methods to improve the poor oral performance of English language learners. They used technology-based, task-based, communicative, interactive, and micro teaching to develop learners' oral skills in different EFL contexts. They also suggested for more studies to be conducted on incorporating and innovating methods of teaching and assessment with technology to help students overcome the barriers of oral communication skills. Jeong (2018) discovered that while engaging with multimedia-assisted language learning activities, his university students were able to develop their English communicative competence. Similarly, Xie (2019) discovered that his students in a Chinese university favoured communicative teaching methodologies which involved the use of role plays, oral presentation, theme-based discussion, games and group work. The results of Xie's (2019) study revealed that the areas which his participants required improvements the most were note-taking skills, public speaking and learning business communication topics. The use of technologies such as videos, the internet and mobile applications should be incorporated in students' English learning because students today are heavily dependent on electronic media resources. Several studies have examined the incorporation of technology in learning English skills including social media in the teaching of writing skills (Mohamad, Ghazali & Hashim 2018) and hypermedia for reading activities to enhance undergraduates' communication skills in English (Hamdan, Mohamad & Shahrudin 2017).

Sharing research findings with students and arranging for accounting practitioners to share their experiences and expectations are some of the proactive approaches that language educators can adopt in the language classroom. Such an approach will help students realise the importance of acquiring good communication skills for the workplace. Additionally, another approach that can be implemented is the use of personal portfolio as suggested by Morgan (1997). This approach would involve the development of a statement of written and oral communication competencies that are required of accounting students and the inclusion of necessary evidence to show relevant learning (Morgan 1997). The framework for the personal portfolio can be generated by accounting educators using the findings of the present research study. Formal presentations should be deemphasised and evaluated based on the most important speaking attributes for the profession. It has been suggested that graduates' informal speaking skills should be sharpened, and students should be encouraged to explain through an email or a letter rather than writing answers in normal essay (Siriwardane, Low & Blietz 2015).

It has also been suggested for employers to offer language training to enhance their employees' mastery of the English language (Sarudin et al. 2013; Rajprasit & Hemchua 2015). English language training programmes must be provided for graduates to help them meet the demands of the workplace tasks and for them to be able to communicate professionally in the

workplace. In situations where universities are not able to assist graduates to meet the communication skills required by the industry, it has been suggested for the accounting firms to develop training programmes for their employees during the different stages of their career (Siriwardane, Low & Blietz 2015).

iii. Collaboration with The Industry

HEIs should collaborate with the industry to assist Malaysian graduates in securing employment and equipping them with the necessary skills. This idea has been proposed by many international studies. Yee, Kui and Wei (2015) urged firms and universities to collaborate whereby training could be provided by employers to graduates. This could add value to graduates in the fast-changing business environment. Hussien (2017) based on his study in Egypt recommended that universities in the country establish strong links with professional accounting firms and re-evaluate their accounting education process. Meanwhile, in the Australian context, Pham et al. (2018) highlighted that solutions in overcoming the English communication problems faced by international graduates in Australia should involve the joint efforts of various stakeholders. It has been recommended that HEIs place equal emphasis if not greater on non-technical skills in accounting education by incorporating practical case study problems, group discussions, written reports and business presentations. Such a move will help prepare accounting undergraduates with the oral and written communication skills required in the industry.

Fostering a robust workforce that meets the industry's current and future needs requires real industry collaboration in education and training. According to Bank Negara Malaysia (2017), high-quality training supported by a well-funded industry platform could help graduates develop their skills. It would also provide a forum for collaboration between the government, business, and education and training sectors as they develop curricula and training that match the skill requirements of the industry and actively advocate efforts for improvement. Since 2010, Malaysia's Department of Labour has organised and conducted the Graduate Employability Program, which, according to its reports, has successfully generated qualified workers who meet the expectations of employers. In Australia, the leaders in the industry participate actively in determining the direction of policies and in making decisions regarding the TVET sector through a formal platform operated by the Industry and Skills Committee; this collaboration includes the development of training packages which are appraised by both the labour market skill gaps and the requirements of the industry (Bank Negara Malaysia 2017).

In Malaysia, the Economic Planning Unit under the Prime Minister's Department (2016) recommended that Malaysian HEIs speed up the implementation of their strategic plans to increase industry involvement as stated in the Higher Education Curriculum Development and Practical Training plan. Through internships, sabbaticals, and secondments of academic staff in the relevant companies for the subjects they are lecturing on, a further collaboration with the business can be realised. The addition and improvement of the academic reputation of the individual university will result from the recruitment of industry specialists into HEIs. The university academic staff will also be recognised by local and international business and professional organisations. Gradually, as more HEI-industry partnerships are developed through industry participation in curriculum creation and graduate industrial training, the quality of graduates will improve. Continuous collaboration with the industry will produce quality graduates equipped with the necessary generic skills and attributes including good English communication skills which will help secure graduates' future employment in both the domestic and international labour markets.

CONCLUSION

This review paper has shown that current Malaysian undergraduates regardless of their field of study are lacking in English language communications skills and other related competencies as well as employability skills. The reviewed research findings prove the increasing importance for graduates in the accounting field to acquire good communication skills. This is even more critical as studies seem to report that accounting graduates face difficulties especially in English oral and written communication at the workplace. Such a situation calls for concerted efforts by the higher learning institutions in preparing future graduates to be good communicators who are relevant and competitive in their respective jobs and the global employment market. Many suggestions have been proposed to improve the English communication skills of accounting undergraduates so that they would be able to communicate well in English and perform their jobs well. However, this can only be successfully accomplished through the collaboration between industries, faculties and universities. For this reason, HEIs have been urged to take various initiatives and efforts to improve undergraduates' English communication skills for them to secure employment in the future and be competitive in the global job market.

IMPLICATIONS FOR FUTURE RESEARCH

The paper affirms the lack of literature on English communication skills of accounting graduates compared to graduates of other fields of study. This implies that more studies on accounting graduates including the interns who are preparing themselves to be future qualified and efficient accountants need to be conducted. Moreover, quantitative research tools such as questionnaires are widely used in many of the studies on graduates' English communication skills. Hence, more in-depth empirical studies using qualitative methods such as case study, interviews, fieldwork and observation are highly recommended in future research. This will not only reveal the actual scenario of English communication skills of graduates but also the problems and challenges faced which need to be further explored. Future studies should invest greater focus on the factors that cause English communication challenges among undergraduates in Malaysia so that recommendations can be made to help improve the proficiency and skills of graduates in English communication.

REFERENCES

- Abdul Kadir, K. & Wan Mohd Noor, W. S. 2015. Students' awareness of the importance of English language proficiency with regard to future employment. *World Review of Business Research* 5(3): 259-272.
- Abdullah, A. M., Mohd Radzuan, N. R, Kassim, H. & Musab, M. A. A. 2014. Conceptualizing English workplace communication needs of professional engineers: The challenges for English language tertiary educators. *International Journal of Contemporary Business Management* 1(1): 1-9.
- Aida, B., Norailis, A. W., & Rozaini, R. 2015. Critical success factor of graduate employability programs. *Journal of Economics, Business and Management* 3(8): 767-771.
- Awayiga, J. Y., Onumah, J. M., & Tsamenyi, M. 2010. Knowledge and skills development of accounting graduates: The perceptions of graduates and employers in Ghana. *Accounting Education: An International Journal* 19(1-2): 139-158.
- Bank Negara Malaysia: Outlook and policy. 2017. <http://www.bnm.gov.my/files/publication/ar/en/2016/cp04.pdf>. Accessed on 21 February 2022.

- Chan, C. S. 2021. Helping university students discover their workplace communication needs: An eclectic and interdisciplinary approach to facilitating on-the-job learning of workplace communication. *English for Specific Purposes* 64: 55-71.
- Chan, M. 2014. Communicative needs in the workplace and curriculum development of business English courses in Hong Kong. *Business and Professional Communication Quarterly* 77(4): 376-408.
- Chayeb, L., & Best, P. 2005. The accounting information systems curriculum: compliance with IFAC requirements. In *International Conference on Innovation in Accounting Teaching & Learning* (pp. 1-18). University of Tasmania. 1-18.
- CSAP. 2014. Report on the strengthening of the accountancy profession in Malaysia. The Committee to Strengthen the Accountancy Profession, Securities Commission. December 2014, 1-64.
- Falkner, K., & Falkner, N. J. 2012. Integrating communication skills into the computer science curriculum. *Proceedings of the 43rd ACM technical symposium on Computer Science Education Association for Computing Machinery*. pp. 379-384.
- Ghani E. K., Rappa, R., & Gunardi, A. 2018. Employers' perceived accounting graduates' soft skills. *Academy of Accounting and Financial Studies Journal* 22(5): 1-11.
- Ghani, E. K., & Muhammad, K. 2019. Industry 4.0: Employers' Expectations of Accounting graduates and Its Implications on Teaching and Learning Practices. *International Journal of Education and Practice* 7(1): 19-29.
- Gribble, C., Blackmore, J., & Rahimi, M. 2015. Challenges to providing work integrated to international business students at Australian universities. *Higher Education, Skills and Work-Based Learning* 5(4): 401-416.
- Hamdan, N. A., Mohamad, M., & Shaharuddin, S. 2017. Hypermedia Reading Materials: Undergraduate Perceptions and Features Affecting Their Reading Comprehension. *Electronic Journal of E-learning* 15(2): 116-125.
- Hoffman, M. E., Anderson, P. V., & Gustafsson, M. 2014, March. Workplace scenarios to integrate communication skills and content: a case study. *Proceedings of the 45th ACM technical symposium on Computer science education*. pp. 349-354.
- Hussien, A. 2017. Importance of generic skills in accounting education: Evidence from Egypt. *International Journal of Accounting and Financial Reporting* 7(2): 16-35
- Jaafar, S.N., S., Zakaria, N., & Rasheid, N. A. 2018. Career choice and employability skills for Vocational College students. *Journal of Physics Conference Series* 1049(1): 1-8.
- Jeong, K.O. 2018. Developing EFL learners' communicative competence through multimedia-assisted language learning. *Journal of Theoretical & Applied Information Technology* 96(5). 1367-1375.
- Kassim, H. & Ali, F. 2010. English communicative events and skills needed at the workplace: Feedback from the industry. *English for Specific Purposes* 29: 68 – 182.
- Kavanagh, M. H., & Drennan, L. 2008. What skills and attributes does an accounting graduate need? Evidence from student perceptions and employer expectations. *Accounting & Finance* 48(2): 279-300.
- Kermis, G., & Kermis, M. 2010. Professional presence and soft skills: A role for accounting education. *Journal of Instructional Pedagogies* 2.1-10.
- Kortsarts, Y., Fischbach, A., Rufinus, J., Utell, J. M., & Yoon, S. C. 2010. Developing Oral and Written Communication Skills in Undergraduate Computer Science and Information Systems Curriculum. *Information Systems Education Journal* 8(30): n30.1-11.
- Latiff, R. A., Othman, Z., & Ismail, K. H. J. 2018. E.X.P.E.R.T. Role play technique for workplace readiness. *3L: Language, Linguistics, Literature* 24(1): 128–144.

- Low, M., Botes, V., De La Rue, D., & Allen, J. 2016. Accounting employers' expectations-the ideal accounting graduates. *e-Journal of Business Education & Scholarship of Teaching* 10(1): 36-57.
- Mahbub, I. S. P., & Hadina, H. 2021. A systematic overview of issues for developing EFL learners' oral English communication skills. *Journal of Language and Education* 7(1 (25): 229-240.
- Marzuki, E., Ting, S. H., Jerome, C., Chuah, K. M., & Misieng, J. 2013. Congruence between language proficiency and communicative abilities. *Procedia-Social and Behavioral Sciences* 97: 448-453.
- Mikkola, L., & Valo, M. (Eds.). 2020. *Workplace Communication*. Abingdon: Routledge.
- Mikkola, L., & Valkonen, T. 2020. Developing Workplace Communication. In *Workplace Communication* Routledge.179-192.
- Mohamed, A. L., & Al-Hidabi, D. A. Y. 2019. Mobile Device-Based Authentic Learning in Educational Environments: A Systematic Review. *IIUM Journal of Educational Studies* 7(2): 40-55.
- Mohammad, M., Ghazali, N., & Hashim, H. 2018. Secondary School Students' Perceptions on the Use of Google+ towards Improving ESL Writing Skills. *International Journal of Emerging Technologies in Learning* 13(9) :224-238.
- Morgan, G. J. 1997. Communication skills required by accounting graduates: practitioner and academic perceptions. *Accounting education* 6(2): 93-107.
- Pham, T., Saito, E., Bao, D., & Chowdhury, R. 2018. Employability of international students: Strategies to enhance their experience on work integrated learning (WIL) programs. *Journal of Teaching and Learning for Graduate Employability* 9(1): 62–83.
- Powzi, N. F. A., & Yamat, H. 2017. Strengthening The English language competency: A content analysis of UKM's curriculum. *Journal of Education and Social Sciences* 6(2). 303-308.
- Prime Minister's Department (Economic Planning Unit). 2016. *Eleventh Malaysia Plan. 10-2. Strategy Paper 10: Transforming Education System*. <https://www.epu.gov.my/sites/default/files/2021-05/Strategy%20Paper%2010.pdf> Retrieved 28 March 2022.
- Rahmat, N., Ayub, A. R., & Buntat, Y. 2016. Employability skills constructs as job performance predictors for Malaysian polytechnic graduates: A qualitative study. *Geografia-Malaysian Journal of Society and Space* 12(3).154-167.
- Rajprasit, K., & Hemchua, S. 2015. The English language & communication in the international workplace: An examination of Thai computer engineering professionals. *3L: Language, Linguistics, Literature*® 21(3).109-124.
- Saad, N. & Idris, K. M. 2015. The soft skills of accounting graduates: Employers' perspectives. *Australian Journal of Basic and Applied Sciences* 9(9): 63-69.
- Sanahuja Vélez, G., & Ribes Giner, G. 2015. Effects of business internships on students, employers, and higher education institutions: A systematic review. *Journal of employment counseling* 52(3): 121-130.
- Sarudin, I., Noor, Z. M., Zubairi, A. M., Ahmad, T. B. T., & Nordin, M. S. 2013. Needs assessment of workplace English and Malaysian graduates' English language competency. *World Applied Sciences Journal* 21(21): 88-94.
- Sawani, Y., Abdillah, A., Rahmat, M., Noyem, J. A., & Sirat, Z. 2016. Employer's satisfaction on accounting service performance: A case of public university internship program. *Procedia-Social and Behavioral Sciences* 224: 347-352.
- Shamsuddin, A., Ibrahim, M. I. M., Ghazali, M. H., & Zain, M. 2015. Employers' level of satisfaction towards accounting graduates. *South East Asia Journal of Contemporary Business, Economics and Law* 7(1): 22-31.

- Singh, A. K. J., & Harun, R. N. S. R. 2020. Industrial trainees learning experiences of English related tasks at the workplace. *Studies in English Language and Education* 7(1): 22-42.
- Siriwardane, H. P., Low, K. Y., & Blietz, D. 2015. Making entry-level accountants better communicators: A Singapore-based study of communication tasks, skills, and attributes. *Journal of Accounting Education* 33(4): 332-347.
- Suarta, I. M., Suwintana, I. K., Sudhana, I. F. P., & Hariyanti, N. K. D. 2017. Employability skills required by the 21st Century workplace: A literature review of labour market demand. *Advances in Social Science, Education and Humanities Research* 102: 337-342.
- TalentCorp Survey on Graduate Employability. 2015. https://www.talentcorp.com.my/clients/TalentCorp_2016_7A6571AE-D9D0-4175-B35D99EC514F2D24/contentms-/img/publication/Matching-Talent-to-Job-1.pdf. Retrieved 16 Jan 2022.
- Xie, Q. 2019. English major undergraduates' needs and perceptions of business English activities and resources in a Chinese university. *Journal of Language Teaching and Research* 10(4): 757-768.
- Yee. T. N., Kui, M. T. & Wei. F. P. 2015. Bridging the gap of perceived skills between employers and accounting graduates in Malaysia. *American Journal of Economics* 5(2): 98-104.
- Zraa, W., Imran, S., Kavanagh, M., & Morgan, M. 2011. The relationships between students' empowerment, students' performance, accounting course perceptions and classroom instruction in accounting. *Proceedings of the 15th International Business Research Conference* World Business Institute. pp. 1-33.

FARIDAH MUSA*

Faculty of Education, Universiti Kebangsaan Malaysia, Bangi, Selangor

MELOR MD YUNUS

Faculty of Education, Universiti Kebangsaan Malaysia, Bangi, Selangor

ZARINA OTHMAN

Pusat Pengajian Citra Universiti, Universiti Kebangsaan Malaysia, Bangi, Selangor

*Corresponding author: faridmjb2@gmail.com

Received: 29 September 2022 / Accepted: 9 November 2022 / Published: 9 December 2022