

**PERCEIVED IMPORTANCE OF COMMUNICATION SKILLS BY CERTIFIED  
PUBLIC ACCOUNTANTS IN THE ACADEME**

*Karen Joy T. Velota, Geralyne V. Zamora, Mark John Genesis B. Tubangui, Vincent  
C. Verzola, Rommel Royce Cadapan\**

**ABSTRACT**

Communication skills are important for a teacher in the transmission of knowledge, classroom management and interaction with students. This study focused on assessing the perceived importance of communication skills in the facilitation of learning in the University of St. Louis Tuguegarao. Respondents included five hundred (500) accountancy students and all CPA instructors in the university. This study made use of a survey questionnaire. The study revealed that all of the given communication skills such as oral presentation, business writing, interpersonal processing, intra-processing, listening, evaluating or questioning, grammatical proficiency, giving and receiving feedback, positive motivation and vocabulary are highly important for the instructors and all except for business writing skills are highly important for the students. This implies that these communication skills are important and these act as a contributory factor that helps students in the learning process. The study also revealed that business writing skills, grammatical proficiency skills, giving and receiving feedback skills, positive motivation skills and vocabulary skills are affected by the instructors' sex. Furthermore, interpersonal processing skills, listening skills and positive motivation skills are affected by the students' sex and vocabulary skills are affected by the students' year level.

**Keywords:** *Communication skills, accounting instructors, academe*

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**INTRODUCTION**

According to Bartolata (2016), highly technical and industry-based concepts like accounting require effective instruction in order for students to fully comprehend the topics. With the certified public accountants entering the academe, their exposure to technical trainings and work experiences are truly of a great help for the students' mastery and retention not only during their undergraduate years but also during their respective board examinations. In order to achieve this, accounting instructors should also consider the important communication skills that will allow hem to transmit information to the receiving end of knowledge

According to Nominata (2016), teaching is generally considered as fifty percent knowledge and fifty percent communication skills. Knowledge is a result of intensive learnings from school, seminars and symposiums; it is a gauge on the teachers' understanding of the topics included in the syllabus. On the other hand, according to Bee (2019), communication skills are the ability of the teacher to share the knowledge to an audience. It can be implied that to be effective, a teacher must

not only be technically skilled but also equipped with the communication skills essential for the processing of learning.

Based on Asrar, Tariq & Rashid (2018), effective communication has a role in building up the character and standard of student's education. The skills and ways of communication of the teacher motivate the students to develop various abilities in the field of education. The communication skills of teachers are essential for students to become successful. This applies to the different disciplines of education including accounting education.

Accountancy graduates who choose to be part of the academe are undoubtedly knowledgeable with the subject matter. However, based on a study conducted by Del Mundo & Refozar (2013), accounting teachers hold a baccalaureate degree in accounting not a baccalaureate degree in education which means that accounting graduates have a lesser exposure to classroom management and have taken lesser communication courses. Accounting graduates get into the teaching profession not by design but by circumstance. Certified Public Accountants' (CPA), during the undergraduate years, usually mold paths toward working in auditing firms, management industries and government functionalities but not on the field of education.

With the increasing demand of CPAs in the academe, it is necessary for accounting graduates to equip themselves not only with the technical qualifications but also with the communication skills needed for effective teaching. With these, the researchers aimed to determine the importance of different communication skills for CPA's in the academe to gain insight on what skills should be emphasize in the facilitation of learning.

## **Research Objective and Questions**

The study aimed to determine the importance of the given communication skills in the facilitation of learning. Specifically, it pursued to answer the following questions:

1. What is the profile of the following respondents in terms of:
  - 1a. Instructors
    - i. Sex
    - ii. Years of Experience in Teaching
    - iii. Educational Attainment
  - 1b. Students
    - i. Sex
    - ii. Year Level

2. What is the perceived importance to the respondents of the following communication skills in the facilitation of learning along:
  - a. Oral Presentation
  - b. Business Writing
  - c. Interpersonal Processing
  - d. Intra-processing
  - e. Listening
  - f. Evaluating or Questioning
  - g. Grammatical Proficiency
  - h. Giving and Receiving Feedback
  - i. Positive Motivation
  - j. Vocabulary
  
3. Is there a significant difference in the perceived importance of the given communication skills in the facilitation of learning when grouped according to profile?
  - 3a. Instructors
  - 3b. Students

## **Hypothesis**

There is no significant difference in the perceived importance of the given communication skills in the facilitation of learning when grouped according to profile.

## **Significance of the Study**

This study will be important to the accounting instructors in the facilitation of learning by giving emphasis on the communication skills expected by the students from their instructors. Furthermore, it will also be beneficial to accounting education as it gives ways on how instructors can impart lessons about accounting concepts and principles through effective instruction. Lastly, academic institutions will gain insights on how to assign instructors on the classes they should handle based on the communication skills expected by the students from their teachers.

## **Literature Review**

### **Conceptual Framework**

The essence of accounting begins with the gathering of data and ends with the communication of processed information. Communication skills are central to the intellectual interaction between the sender and recipient of information.

It has been widely acknowledged that communication skills play a vital role in the success of a career for an accounting professional. Boyle & Mahoney (2017)

emphasized that identifying the necessary basic communication skills and helping young professionals and undergraduates have a major impact on education and profession. This aligns with the viewpoint of Del Mundo & Refozar (2013) which says that a competent teacher is one factor for accounting students to learn more not only in the technical aspect. This is due to the belief that accounting educators lack communication skills since accounting curricula focuses more on the technical skills. In other words, competence and the style of teaching by the accounting instructors affects the quality of students' performance.

## **Communication Skills**

Rawat (2016) emphasized that communication skills, as a vital aspect in life, help to comprehend and partake meanings among people. Derived from the word 'communicate' meaning to make common or to share, communication skills have an important role in building understanding and creating relationships. Burnett (2010) also emphasized that receiving and transmitting information and concepts define communication skills. Communication skills encompass effective reading, listening, writing and speaking. Concise Oxford Dictionary define communication as the act of imparting or the science and practice of transmitting information. Thus, thoughts, opinions, ideas, and knowledge are transmitted through communication from the sender to the receiver.

Das (2014) stated that in the development of the society, education is the most important tool and communication has an important role in the education process. Communication transmits and shares ideas, thoughts, and opinions from the sender to the receiver. Classroom communication requires interactions between students and teachers being a two sided presentation of facts and ideas. The capacity of the teacher to communicate ideas effectively is one factor for the ability of the students to communicate by asking, participating, responding, and behaving properly.

According to Zanella, Antonelli & Bortoluzzi (2017), communication skills are one of the competencies that a teacher must possess. Bartolata (2016), Selvi (2010) and Das (2014) enumerated oral presentation skills, listening skills, grammatical proficiency, business writing skills, vocabulary, interpersonal communication skills, intrapersonal communication skills, evaluating or questioning skills, positive motivation skills and giving and receiving feedback as among the communication skills a teacher must possess. Rawat (2016) further indicated that leaving an impact on one's mind, the power to negotiate and the power to alter are the effects of communication as the most necessary social tool. Hence, to avoid confusions and controversies, communication needs to be managed carefully.

## **Importance of Communication Skills**

According to Zaid & Abraham (2009), the center of a business is communication as it is a means to achieve the goals and objectives of the organization by interchanging instructions and information among people. Bee (2012) stated that communication has a necessary role in the partaking of education, classroom management, and interaction with students. Taking into consideration the capability and the ability of the students, it is a teacher's role to adopt communication skills to motivate and to teach the students during the learning process. Khan, Khan, Zia-UI-Islam et.al (2017) stated that the academic success or failure of the students can be attributed to the teacher's communication skills as it serves as a key to the success of the process of learning which depends upon the knowledge base of the teacher, the method and the style of communication.

Rawat (2016) stated that effective communication is a way to motivate students by knowing aspirations and problems; it also helps as a basis in cognitive development by creating a strong teacher and student relationship. Through communication, teachers are able to get insights from the thoughts, ideas, opinions, and issues of the students. In exchange, the students get the knowledge from the teacher's expectations and skills. Thus, building a strong foundation for a healthy classroom environment through effective communication is laid down based on mutual trust and respect.

According to Das (2014), the importance of communication skills is at par with the teacher's in-depth knowledge about a subject matter. Thus, by communicating and inspiring students to learn and participate in class, teachers have the ability and capacity to enhance the learning process since it is the only way that the teachers can introduce creative and effective solutions to the problems of the students.

## **Accounting Education**

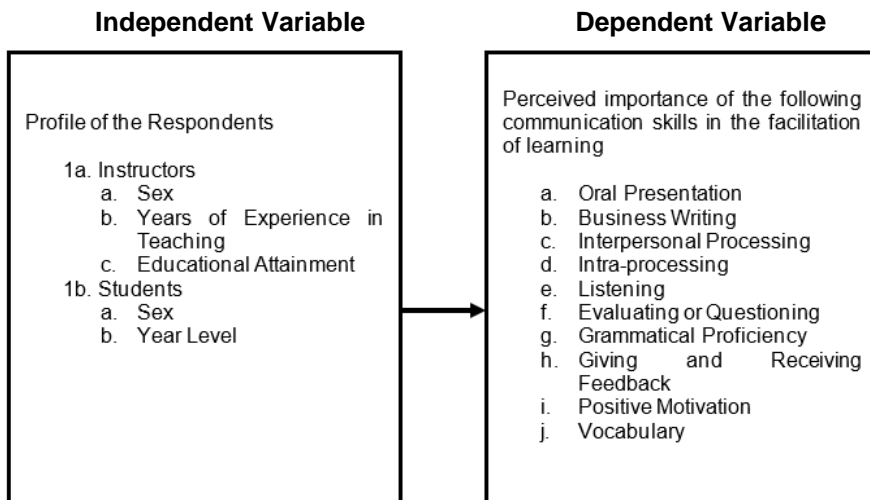
Accounting education can be considered as a practice in learning to learn, as an experience, and as part of education for business. Competent and skilled accountants are produced through accounting educators who play a vital role in the development of the economy. Zraa, Kavanagh & Morgan (2013) believed that developing necessary communication skills and business skills are required in the workplace. Thus, teaching of accounting should enable students to develop these skills. However, accounting educators are faced with a challenge as a rapid shift of the global business environment affects the necessary requirements of becoming an accountant. These challenges affect accounting education. In addition, Botes (2019) and Tempone, Kavanagh, Segal et al. (2012) said that new industries and technologies, increased pace and extent of change, greater complexity of business

transaction and greater emphasis on stakeholder demands and customer satisfaction is the new trend of this new environment. According to Dixon, Belnap, Albrecht et al. (2010) modern accountants must be proficient and must possess both technical skills and various generic or soft skills like communication, problem solving and working under pressure.

Abayadeera & Watty (2014) said that instead of focusing only on technical skills, the significance to embed and value generic skills in accounting curricula must be taken into consideration. Kermis & Kermis (2010) suggested that to level on the current work environment, accounting researchers and partners in major public accounting firms must adjust accounting education. In addition, Awayiga, Onumah & Tsamenyi (2010) noted that accounting education is not developing accounting graduates for successful global careers due to the absence of emphasis on generic and soft skills.

The study of Botes (2009) manifested that only a minimal number of changes are incorporated in the accounting curricula despite the existence of numerous studies suggesting re-adjustment of accounting education and this is due to the belief of accounting educators that there is a lack of time in developing generic or soft skills since accounting curricula focuses more on the technical skills for it is the current demand on the field as well as a requirement for professional accreditation.

## Research Paradigm



**Figure 1. Paradigm of the Study**

The diagram manifests the perceived importance of the given communication skills in the facilitation of learning. The independent variable is the respondent's profile and the dependent variable is the importance of the given communication skills in the facilitation of learning.

## METHODS

The study used the descriptive-quantitative research method. The study was conducted in University of Saint Louis Tuguegarao. The respondents of this study were all CPA instructors and five hundred (500) randomly selected accountancy students currently enrolled in the University of Saint Louis Tuguegarao of which 299 were first year students, 108 were second year students and 93 were fifth year students. The data gathering instrument used was a structured questionnaire. The questionnaire consisted of two (2) parts. The first part contained the profile of the respondents while the second part determined the importance to the respondents of the given communication skills in the facilitation of learning. A letter of permission to conduct the study was sought from the administration of the University of Saint Louis Tuguegarao with the notification of the Dean of the School of Accountancy, Business, and Hospitality Management. Upon approval, the researchers took the list of Accountancy students from the officers of the department's organization then personally administered the questionnaires among the respondents and retrieved the same. Descriptive statistics such as frequency and percentage were used to describe the profile of the respondents. Meanwhile, mean was used to determine the perceived importance of the communication skills to the respondents. Lastly, T-test and ANOVA were utilized to test the hypothesis.

Legend:

Highly Important	4.20-5.00
Very Important	3.40-4.19
Moderately Important	2.60-3.39
Less Important	1.80-2.59
Not at all	1.00-1.79

## RESULTS

**Table 1a: Profile of Instructors**

<b>Sex</b>	<b>Frequency</b>	<b>Percentage</b>
Male	6	60
Female	4	40
Total	10	100
<b>Years of Experience in Teaching</b>	<b>Frequency</b>	<b>Percentage</b>
0 - 5 Years	7	70
6 - 10 Years	2	20
11 - 15 Years	1	10
16 and above	-	-
Total	10	100
<b>Educational Attainment</b>	<b>Frequency</b>	<b>Percentage</b>
Bachelor's Degree	2	20
With Masteral Units	2	20

Master's Degree	4	40
With Doctoral Units	1	10
Doctoral Degree	1	10
Total	10	100

Table 1a shows the profile of the instructors. Of the 10 instructors, 60% are male and 40% are female. 70% have 0-5 years of experience, 20% have 6-10 years and 10% have 11-15 years. For educational attainment, 40% of the population has Master's degree, 20% has a bachelor degree with masteral units, and 10% has doctoral units and doctoral degree.

**Table 1b: Profile of Students**

<b>Sex</b>	<b>Frequency</b>	<b>Percentage</b>
Male	346	69.2
Female	154	30.8
Total	500	100
<b>Year Level</b>	<b>Frequency</b>	<b>Percentage</b>
First Year	299	59.8
Second Year	108	21.6
Fifth Year	93	18.6
Total	500	100

Table 1b shows the profile of the students with the highest population from the male respondents composing of 69.2% and 30.8% from the female respondents. Respondents from the first years have the highest population composing of 59.8%, 21.60% from the second years and 18.60% from the fifth years.

**Table 2: Perceived Importance to the Respondents of the Communication Skills in the Facilitation of Learning**

<b>Communication Skills</b>	<b>INSTRUCTORS</b>		<b>STUDENTS</b>	
	<b>Mean</b>	<b>Qualitative Description</b>	<b>Mean</b>	<b>Qualitative Description</b>
Oral Presentation	4.7	Highly Important	4.7	Highly Important
Business Writing	4.3	Highly Important	4.13	Very Important
Interpersonal Processing	4.8	Highly Important	4.44	Highly Important
Intra-processing	4.4	Highly Important	4.29	Highly Important
Listening	5	Highly Important	4.71	Highly Important
Evaluating or Questioning	4.8	Highly Important	4.41	Highly Important



Grammatical Proficiency	4.5	Highly Important	4.23	Highly Important
Giving and Receiving Feedback	4.6	Highly Important	4.43	Highly Important
Positive Motivation	4.6	Highly Important	4.7	Highly Important
Vocabulary	4.2	Highly Important	4.34	Highly Important
<b>Overall Mean</b>	<b>4.59</b>	<b>Highly Important</b>	<b>4.438</b>	<b>Highly Important</b>

Table 2 shows that all of the given communication skills are highly important for the instructors and also for the students except for business writing. An overall mean of 4.438 was obtained from the responses of the students and an overall mean of 4.59 from the instructors. Therefore, it is implied that all of the given communication skills are required and expected by the students from the instructors in the facilitation of learning.

**Table 3: Significant Difference in the Respondent’s Profile and the Perceived Importance of the Communication Skills in the Facilitation of Learning**

Communication Skills	INSTRUCTORS						STUDENTS			
	SEX		YEARS OF EXPERIENCE IN TEACHING		EDUCATIONAL ATTAINMENT		SEX		YEAR LEVEL	
	P-value	Interpretation	P-value	Interpretation	P-value	Interpretation	P-value	Interpretation	P-value	Interpretation
Oral Presentation	0.594	Not significant	0.492	Not significant	0.199	Not significant	0.151	Not significant	0.982	Not significant
Business Writing	Less than 0.00001	Significant	0.665	Not significant	0.831	Not significant	0.568	Not significant	0.161	Not significant
Interpersonal Processing	0.791	Not significant	0.673	Not significant	0.598	Not significant	0.017	Significant	0.11	Not significant
Intra-processing	0.715	Not significant	0.673	Not significant	0.329	Not significant	0.68	Not significant	0.159	Not significant
Listening	0.148	Not significant	0.148	Not significant	0.148	Not significant	0.002	Significant	0.811	Not significant
Evaluating or Questioning	0.175	Not significant	0.562	Not significant	0.35	Not significant	0.949	Not significant	0.634	Not significant
Grammatical Proficiency	0.004	Significant	0.654	Not significant	0.398	Not significant	0.625	Not significant	0.319	Not significant
Giving and Receiving Feedback	Less than 0.00001	Significant	0.754	Not significant	0.598	Not significant	0.164	Not significant	0.346	Not significant
Positive Motivation	Less than 0.00001	Significant	0.754	Not significant	0.598	Not significant	0.023	Significant	0.072	Not significant
Vocabulary	Less than 0.00001	Significant	0.608	Not significant	0.069	Not significant	0.182	Not significant	0.013	Significant

Table 3 shows the difference in the respondents' profile and the perceived importance of the different communication skills in the facilitation of learning. For the instructors, business writing, grammatical proficiency, giving and receiving feedback, positive motivation and vocabulary has significant differences with regards to sex. This implies that these communication skills are affected by sex. For the students, interpersonal processing, listening and positive motivation have significant differences with regards to sex which implies that these communication skills are affected by sex. For the students' year level, only vocabulary has a significant difference. Thus, it implies that vocabulary is affected by year level.

**Table 3a. Instructors**

<b>Sex</b>	<b>Communication Skills</b>				
	<b>Business Writing</b>	<b>Grammatical Proficiency</b>	<b>Giving And Receiving Feedback</b>	<b>Positive Motivation</b>	<b>Vocabulary</b>
Male	4.167	4.167	4.5	4.5	3.667
Female	4.5	5	4.75	4.75	5

Table 3a shows that female instructors have higher mean of 4.5 for business writing, 4.75 for giving and receiving feedback and positive motivation and 5 for grammatical proficiency and vocabulary than male instructors. This implies that female instructors' perceived importance of these communication skills is higher than male instructors.

**Table 3b. Students**

<b>Sex</b>	<b>Interpersonal Processing</b>	<b>Listening</b>	<b>Positive Motivation</b>
Male	4.340	4.600	4.620
Female	4.490	4.760	4.740
<b>Year Level</b>	<b>Vocabulary</b>		
First Year	4.420		
Second Year	4.230		
Fifth Year	4.200		

Table 3b implies that female students have higher mean of 4.49 for interpersonal processing, 4.76 for listening and 4.74 for positive motivation than male students. This implies that female students' perceived importance of these communication skills is higher than male students. Furthermore, fifth year students have a higher mean of 4.42 for vocabulary than the first and second years. This implies that perceived importance of this communication skill is higher for the fifth years than the first and second years.

## **DISCUSSION**

Most of the instructors are male, have zero to five years of experience in teaching and have master's degree. For the students, most are male and most came from the first years. Results showed that all of the given communication skills are highly important for the instructors. While for the students, all of the given communication skills are also highly important except for business writing which is very important. According to Soter (2016), undergraduate business students are not fully trained in technical writing which is an essential tool in the workplace business environment. It can be implied that business students are not exposed and are not

aware of the benefits of business writing skills in the learning process. Overall, the results still implied that all of the given communication skills should be perceived as important by accounting instructors for the effective facilitation of learning. This is similar to the study of Selvi (2010) which highlighted that the aims of education change rapidly depending on the demands of the time for it requires more capability. This is why teachers are expected to possess competencies and one of which is the communication competency. Das (2014) emphasized the role of teachers' communication skills in the learning process. Communication skills are as important as the in-depth knowledge of the teacher of a particular subject matter. It is through communication skills that a teacher can impart creative and effective solutions to the students' problems leading to the capability of the teacher to enhance the learning process. Furthermore, the study stressed that communication is a skill that can be acquired through proper training. Thus, teachers should acquire different communication skills to make classroom teaching effective.

Findings indicated that there is a significant difference in the perceived importance of business writing skills, grammatical proficiency skills, giving and receiving feedback skills, positive motivation skills, and vocabulary skills in the facilitation of learning and the instructors' sex. Findings further presented that female instructors' perceived importance is higher than male instructors among the communication skills with significant differences. This is parallel to the study of Alshare, Lane & Miller (2011) which stressed that there is a significant difference between male and female teachers when it comes to the perceived importance of business writing to teachers. In this study, 10 males and 10 females business teachers were asked to rank different writing skills that are important in the academe and the results showed that more female teachers placed business writing as the most important writing skills. In addition, the results are supported by the study of Yan (2009) which testified that there exists an obvious difference between male and female in the aspect of grammar based on English as Second Language (ESL) examinations on 20 teachers at University of Nottingham Campus Malaysia.

Furthermore, the study of Rahman, Kabir & Al-Bashir (2016) is similar to the results of this study which stated that male instructors are likely to form small group discussions with their students in order to gather feedback from their previous discussions on intermediate accounting courses after class hours. The study Kermis & Kermis (2010) also supported the findings of this study. The authors emphasized that female teachers exhibit more positive motivation skills to their students than male counterparts. In this study, business teachers were evaluated by their students during academic consultations and the results showed that male instructors are less likely to put emphasis on motivation since their focus is on technical topics. The findings of this study is parallel to the study of Zaid (2009) which stressed that female instructors are more particular with vocabulary when teaching industry-based concepts than their male counterparts.

The results also manifested that in the facilitation of learning, the instructors' years of experience in teaching and educational attainment have no significant difference with the importance of all the communication skills. This is supported by the study of Loy (2009) which stated that years of service did not make a significant difference for any communication skills. Moreover, in the study of Emanuel (2011), it was noted that whether or not an instructor has a master's degree or any degree he may be able to impart lessons with those skills effectively.

Findings further presented that in the facilitation of learning, the students' sex has a significant difference with interpersonal processing, listening, and positive motivation. This finding confirmed the study of Kim & Sax (2009) which stated that gender differences are statistically significant on the different forms of student-faculty interaction. Female students reported more frequent communication with faculty by email while males demonstrated more frequent interaction with faculty during lecture class sessions. In addition, the study of Owolewa (2017) and Sankarakumar & Chandrakanthi (2012) contended that students' attitude to listening has significant relationship to gender as female students are more attentive in the simulation conducted to test the listening skills of the students through note taking and subsequently answer questions based on the discussions. In relation to this, female respondents scored higher than male respondents by 21.68%. Vecchione & Alessandri (2014) also emphasized that the predictive validity of intrinsic motivation was found to be stronger for females than for males. Female students reported better engagement and effort in the scholastic activities and better achievements in terms of high grades.

Further results manifested that there is a significant difference between the importance of vocabulary in the facilitation of learning and the students' year level. Sedita (2009) affirmed that there exists a significant gap, in the vocabulary knowledge and that gap widens as students progress through year levels. Cooper (2017) also contended that vocabulary is important for success at the level of tertiary education as it will contribute to the specific vocabulary needs of undergraduate students.

## **CONCLUSION**

The study concludes that all of the given communication skills are highly important for the instructors while all except business writing are highly important for the students in teaching and learning accounting. In addition, the study found out that business writing, grammatical proficiency, giving and receiving feedback, positive motivation and vocabulary are affected by the instructors' sex. Furthermore, results manifested that interpersonal processing, listening, and

positive motivation are affected by the students' sex and vocabulary is affected by the students' year level.

## RECOMMENDATION

Based on the outcome of the study, the researchers recommend that certified public accountants in the academe should possess these communication skills. The instructors should handle classes based on the communication skills that the students expect from them in the facilitation of learning. For the furtherance of the study, future researchers should also include more types of communication skills in the research instrument. Moreover, CPA instructors employed in the senior high school department could also be included as respondents.

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