

Accountant's Writing Skills: A Needs Analysis

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ABSTRACT

The purpose of the present study is to examine the importance of key writing skills needed by accounting executives at the workplace. The results may benefit the syllabus designer to plan and to specify the syllabus content for English subject to enable accounting students to function well in their potential workplaces later. The study investigates from two different points of view; the opinions and expectations of HR managers and the opinions of employees/ staff (their experiences). Questionnaires were distributed to Human Resource Managers at 37 bank headquarters in Kuala Lumpur and 38 bank staff from selected banks. The findings show significant differences in the opinions of HR managers and employees regarding the writing needs of accountants at the workplace.

1.0 INTRODUCTION

The work of an accountant in the 20th century was very different from the current management accountant in terms of the skills needed for success. The first would spend their time in the "accounting department" isolated from other departments with little interaction among themselves and other people (Siegel, 2000). However, today's accountant is part of an organization and there is a tremendous amount of interaction between accountant and other people in the organization, and therefore communication skills are critical.

Employers as well as practitioners realize the need for the communication skills within the accounting profession. Therefore, business and accounting profession today have to provide training if the entry-level accountants lack specific skills including communication skills. Stowers and White (1999) discovered that 'Professional Business and Accounting Firms' believed that their entry-level accountants were not well equipped to communicate in the working environment. Meanwhile, Noraza *et al.* (2001) supported this view through their research and they did not feel that the undergraduate courses tune the students for the communicative environment in their working life.

In the life of an accountant, one deals with business communication skills with fellow workers, employees, clients, customers, vendors, advertisers and others. One of the critical skills is writing, in which these junior accountants should have. According to the survey conducted by Noraza *et al.* (2001),

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the practitioners ranked highly the skills of correspondence writing, memo, informal and formal report writing. They need the skills to correspond with the clients and they also need to have informal report writing skills to communicate effectively within the organization.

A needs analysis therefore would provide some insights into the issue so that the information can be used to formulate the syllabus in the future. The demands of the industry should be considered first as the graduates later would enter the job market. Furthermore, it is also hoped to enable the young accountants to cope better with communicative requirements in the real working situation. This paper highlights firstly the importance of writing skills, secondly, the theory of needs analysis, and thirdly the employers' and employees' writing skills needs analysis. Some recommendations are also provided.

2.0 IMPORTANCE OF WRITING SKILLS

Over the years, many studies have been carried out on the types of communication skills needed at the workplace. A rather comprehensive communication skills inventory required by the employers was produced in 1980 by Ingram and Frazier where 8 out of 20 identified types of communication skills focused on writing skills. Another study was conducted by Rees and Christensen (2002) revealed that one of the most important skills repeatedly cited by the employers in the study was effective writing.

This finding on the importance of writing skill was supported by another research conducted by Andrews and Sigband (1984) who concluded that most accounting department chairpersons and managing partners of public perceived that junior accounting staff should possess the skills to write memos, reports and letters. Their finding was supported by Stowers and White's survey (1999), which revealed that employers ranked written communication skills higher in importance than oral communication, listening and interviewing skills.

Mohrweis's study (1991) entitled "The Impact of Writing Assignment on Accounting Students' Writing Skills" showed that practitioners considered effective writing and oral communication as necessary skills. This finding is supported by Wharton's (2002) results which showed that the skills to express the thoughts and ideas clearly, support arguments with facts and examples, summarize key points, use grammatically correct sentence, organize materials, use correct punctuation and spelling, use appropriate format and layout were found to be important writing skills.

3.0 NEEDS ANALYSIS

Needs Analysis refers to techniques and procedures for collecting information to be used in designing a syllabus.(Nunan, 1988). It focuses on the learners' objectives in acquiring the language, the situation in which the language is used, with whom the language is used and the level of proficiency required. Richards, Platt and Platt (1992) define needs analysis as a process of determining the needs for which a learner or group of learners requires a language and arranging the needs according to priorities. In fact, the syllabus should meet the specified needs of the learners so that they would benefit from the course for their later occupations.

Basturkmen (2003) pointed out that the learners' specific needs should be the central focus to the group of learners' identical needs in their target occupations or the field that they might be in. Thus, this study attempts to find out the sub-communication skills needed or required from a staff in selected workplaces. In other words, the syllabus should contain the content that is at least almost identical with their possible future jobs.

There could be a possibility that there are certain important skills required from the staff at work but they are not stressed in the university syllabus. Similarly, there may be some skills outlined in the syllabus but are not relevant to the real skills needed in the workplace. The result of this finding is very important to educators in order to improve their teaching design. Besides, the findings will aid syllabus designers to improve the syllabus to cater to the needs of the current demands of accounting personnel.

4.0 RESEARCH METHODOLOGY

This study involved 36 Human Resource Managers of 36 local banks and finance institutions headquarters in Kuala Lumpur who were responsible to recruit and train new staff to be sent to the branches. Besides the Human Resource Managers, information was sought from 57 staff from bank and finance institution headquarters in Kuala Lumpur, for they themselves experience the real setting in the workplace. The questionnaires were administered to elicit their responses regarding the importance of writing sub-skills for accountants in executive positions. The items used under writing skills were memo, minutes of meeting, proposal, e-mail, fax, and publication which were the common written documents in a workplace. Both questionnaires were similar but they differed in that they were seen from different point of view; as employers and as employees (practitioners). This research used the questions on the sub-skills taken from UiTM English course syllabus.

In this research, two hypotheses were outlined. They are:

Null Hypothesis: There is no relationship between the opinions of employers and employees on the skill needed.

Alternative Hypothesis: There is a relationship between the opinions of employers and employees on the skill needed.

If the null hypothesis is rejected (i.e.: test is significant), then employers and employees differ in their opinions regarding the importance of the skills needed by a staff. However, if the Null Hypothesis cannot be rejected, then there is no significant difference between the opinions of employers and employees. Both seem to agree.

With the help of SPSS package, the tables are used to show the frequency of responses between employers and employees with the Pearson's Chi-Square values and p-value for the test of hypothesis. In the test of Independence (between the opinions of employers and employees), we have a (2x2) table, so the Chi-Square has $(2-1) \times (2-1) = 1$ degree of freedom ($df=1$). Through the data collected, the results were shown in the tables later. The Chi-Square (χ^2) result was compared to the appropriate value in

Table 1. If the value is more than the appropriate value, therefore the null hypothesis is rejected. In other words, there is a significant difference between observed and expected frequencies.

5.0 RESULTS AND DISCUSSION

Through the analyses of writing skills, it was found that there were several differences between the opinions of employers and employees. Therefore, from the help of statistics SPSS 16.0, the differences in both opinions were revealed to indicate whether there was a significant difference in their opinions in all the sub-skills. Finally, conclusion was made based on the findings.

Table 1.1 Frequencies of the responses of employers and employees on writing a memo with the chi-square values and p-values

| | | Status | | Total | Pearson' s Chi- Square | p value |
|---|-------|----------|----------|-------|------------------------------|---------|
| | | Employer | Employee | | | |
| Convey accurate and impartial information | Yes | 27 | 38 | 65 | 0.728 | 0.393 |
| | No | 9 | 19 | 28 | | |
| | Total | 36 | 57 | 93 | | |
| Write in a clear and concise manner | Yes | 28 | 41 | 69 | 0.394 | 0.530 |
| | No | 8 | 16 | 24 | | |
| | Total | 36 | 57 | 93 | | |
| Use suitable format | Yes | 29 | 41 | 70 | 0.882 | 0.348 |
| | No | 7 | 16 | 23 | | |
| | Total | 36 | 57 | 93 | | |
| Mechanics of writing | Yes | 16 | 27 | 43 | 0.076 | 0.783 |
| | No | 20 | 30 | 50 | | |
| | Total | 36 | 57 | 93 | | |

The above shows that χ^2 or chi-square values for the sub-skills are less than the appropriate value, 3.841 and the p-values are more than 0.05. Hence, the null hypothesis is accepted and there is no significant difference in the opinions of employers and employees. They agree that most of the sub-skills are needed in writing a memo. It can be concluded that those sub-skills are relevant in the workplace.

Table 1.2 Responses on writing minutes of meeting

| | | Status | | Total | Pearson' s Chi- Square | p value |
|---|-------|----------|----------|-------|------------------------------|---------|
| | | Employer | Employee | | | |
| Convey accurate and impartial information | Yes | 25 | 28 | 53 | 3.717 | 0.054 |
| | No | 11 | 29 | 40 | | |
| | Total | 36 | 57 | 93 | | |
| Write in a clear and concise manner | Yes | 25 | 40 | 65 | 0.006 | 0.940 |
| | No | 11 | 17 | 28 | | |
| | Total | 36 | 57 | 93 | | |
| Use suitable format | Yes | 28 | 32 | 60 | 4.512 | 0.034 |
| | No | 8 | 25 | 33 | | |
| | Total | 36 | 57 | 93 | | |
| Mechanics of writing | Yes | 15 | 27 | 42 | 0.290 | 0.590 |
| | No | 21 | 30 | 51 | | |
| | Total | 36 | 57 | 93 | | |

The chi-square in Table 1.2 shows that the values for **using suitable format** (4.512) is more than the appropriate value (3.841) and the p-value is 0.034. Thus, the null hypothesis is rejected. It shows that there is a significant difference in the opinions of both employers and employees. 77.8% of employers agreed that using suitable format was essential in writing minutes of meeting whereas only 58.1% of the employees agreed. This may be due to the employees' perception that the minutes of meeting is usually prepared by a secretary. However, the employers had different expectation in which they perceived that the employees should know how to prepare it.

Table 1.3 Responses on writing a proposal

| | | Status | | Total | Pearson' s Chi- Square | p value |
|---|-------|----------|----------|-------|------------------------------|---------|
| | | Employer | Employee | | | |
| Convey accurate and impartial information | Yes | 30 | 33 | 63 | 6.534 | 0.011 |
| | No | 6 | 24 | 30 | | |
| | Total | 36 | 57 | 93 | | |
| Write in a clear and concise manner | Yes | 26 | 43 | 69 | 0.119 | 0.730 |
| | No | 10 | 14 | 24 | | |
| | Total | 36 | 57 | 93 | | |
| Use suitable format | Yes | 29 | 38 | 67 | 2.113 | 0.146 |
| | No | 7 | 19 | 26 | | |
| | Total | 36 | 57 | 93 | | |
| Mechanics of writing | Yes | 22 | 31 | 53 | 0.407 | 0.523 |
| | No | 14 | 26 | 40 | | |
| | Total | 36 | 57 | 93 | | |

The above table shows that χ^2 for **conveying accurate and impartial information** (6.534) is more than the appropriate value (3.841) and the p-value is 0.011. Therefore, the null hypothesis is rejected and there is a significant difference in the opinions of both employers and employees. 83.3% of employers and 57% of the employees believed that the ability to convey accurate and impartial information was important. It can be inferred that the employers considered proposal as one of the important documents that employees needed to prepare.

Figure 1.4 Responses on writing e-mail

| | | Status | | Total | Pearson' s Chi- Square | p value |
|---|-------|----------|----------|-------|------------------------------|---------|
| | | Employer | Employee | | | |
| Convey accurate and impartial information | Yes | 22 | 30 | 52 | 0.728 | 0.393 |
| | No | 14 | 27 | 41 | | |
| | Total | 36 | 57 | 93 | | |
| Write in a clear and concise manner | Yes | 29 | 44 | 73 | 0.148 | 0.701 |
| | No | 7 | 13 | 20 | | |
| | Total | 36 | 57 | 93 | | |
| Use suitable format | Yes | 22 | 29 | 51 | 0.933 | 0.334 |
| | No | 14 | 23 | 42 | | |
| | Total | 36 | 57 | 93 | | |
| Mechanics of writing | Yes | 18 | 27 | 45 | 0.061 | 0.805 |
| | No | 18 | 30 | 48 | | |
| | Total | 36 | 57 | 93 | | |

From Table 1.4, the χ^2 values are less than the appropriate value (3.841) and the p-values are more than $\alpha=0.05$. Hence, the null hypothesis is accepted and there is no significant difference in the opinions of both employers and employees. In summary, they perceived that most of the sub-skills in writing e-mail were not important.

Figure 1.5 Responses on writing a fax

| | | Status | | Total | Pearson' s Chi- Square | p value |
|---|-------|----------|----------|-------|------------------------------|---------|
| | | Employer | Employee | | | |
| Convey accurate and impartial information | Yes | 23 | 29 | 52 | 1.515 | 0.218 |
| | No | 13 | 23 | 41 | | |
| | Total | 36 | 57 | 93 | | |
| Write in a clear and concise manner | Yes | 25 | 31 | 56 | 2.088 | 0.148 |
| | No | 11 | 26 | 37 | | |
| | Total | 36 | 57 | 93 | | |
| Use suitable format | Yes | 28 | 29 | 57 | 6.730 | 0.009 |
| | No | 8 | 23 | 36 | | |
| | Total | 36 | 57 | 93 | | |
| Mechanics of writing | Yes | 20 | 21 | 41 | 3.135 | 0.777 |
| | No | 16 | 36 | 52 | | |
| | Total | 36 | 57 | 93 | | |

The table shows that the chi-square value for using suitable format is 6.730, more than the appropriate value (3.841) and the p-value is 0.009. Thus, the null hypothesis is rejected and there is a significant difference in the opinions of both employers and employees. 28 out of 36 employers agreed that the sub-skill was relevant at the workplace while only 29 out of 57 employees thought that the sub-skill is important. It could be concluded that the employers see the need of the sub-skills in communicating with the others. If the fax is not correctly or suitably formatted, it will hinder communication.

Figure 1.6 Responses on writing publication

| | | Status | | Total | Pearson' s Chi- Square | p value |
|---|-------|----------|----------|-------|------------------------------|---------|
| | | Employer | Employee | | | |
| Convey accurate and impartial information | Yes | 27 | 34 | 61 | 2.304 | 0.129 |
| | No | 9 | 23 | 32 | | |
| | Total | 36 | 57 | 93 | | |
| Write in a clear and concise manner | Yes | 28 | 36 | 64 | 2.198 | 0.138 |
| | No | 8 | 21 | 29 | | |
| | Total | 36 | 57 | 93 | | |
| Use suitable format | Yes | 25 | 35 | 60 | 0.623 | 0.430 |
| | No | 11 | 22 | 33 | | |
| | Total | 36 | 57 | 93 | | |
| Mechanics of writing | Yes | 18 | 33 | 51 | 0.555 | 0.456 |
| | No | 18 | 24 | 42 | | |
| | Total | 36 | 57 | 93 | | |

The chi-square values for the sub-skills are less than the appropriate value (3.841) and the p-values are more than $\alpha=0.05$. Thus, the null hypothesis is accepted, meaning that there is no significant difference in the employers and employees' opinions. They seem to agree on the importance of most of the sub-skills.

6.0 CONCLUSION

There is a significant difference in the opinions of employers and employees on the writing sub-skills needed at the workplace. The survey showed that employers considered using suitable format in writing a memo, minutes of meeting and preparing a proposal as important writing skills. The format used gives the readers their first impression of the message and projects a professional image of the company and its workers. They also perceived writing sub-skills like using suitable format and conveying accurate and impartial information when writing a proposal as essential. As a proposal provides comprehensive information and expert opinion which gives the readers reliable resources for planning and decision making, the staff is required to produce a maximum impact and later achieve the communication purpose.

In writing an e-mail, the employers agreed that the staff need to write in clear and concise manner. This will effectively achieve a smooth transfer of information. If the email is not readable, the reader may lose interest and the message sent will be unsuccessful. However, the study showed that the employers do not perceive the skills of writing a fax and a publication as important for the junior accounting staff. These writing tasks are mostly prepared by experts as they consist of highly specific information.

A different pattern of response is obtained from employees. From the overall responses, the staff does not see that writing sub-skills are important. Only the ability to write in clear and concise manner is seen as skills needed and it is understood the fact that in a finance institution, the staff usually uses direct approach by giving instruction of information verbally to their subordinates or using telephone. This finding is also acceptable if we relate to the fact that not all the staff (respondents) have to prepare minutes of meeting, proposal or e-mail. For example, only the secretary will prepare the minutes of meeting and only certain staff are involved in preparing proposals according to their job responsibilities.

Similarly, not many of them would probably use e-mail in their work especially concerning clients, customers or other related contacts. Instead, the secretary is the one who prepares letters or make phone calls. Therefore, this may be the reason why they did not see writing skills as very significant in their daily practice even though the employers might have a different opinion. Even though the cyber technology is fast moving, their institutions still need to use letters as a means of formal communication.

In order to prepare students to be advanced beginners in their workplaces, they should be fully equipped with all the skills that are useful in the working place. They should be familiar with office works and documents like memo, proposal, fax, reports and other written documents. Being able to write a memo, proposal, report and others are the requirements being looked for by the employers. Furthermore, it is an advantage for the company to employ their new staff with some knowledge and skills rather than nothing.

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