

# ACCOUNTING STUDENTS' PERSPECTIVE OF WORK-RELEVANT COMMUNICATION SKILLS: EVIDENCE FROM A PHILIPPINE UNIVERSITY

By

**PIA PATRICIA P. TENEDERO**

*Assistant Professor, Department of English, University of Santo Tomas, Philippines.*

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## **ABSTRACT**

*To further probe the alignment (or misalignment) of university and industry priorities in terms of English language skills development of future accountants, this study extends the earlier investigation of employers' perception on the communication skills needed by entry-level accountants. Using conjoint analysis, this research examines the outlook of 302 graduating accounting students on the communication skills that they consider relevant to their target career. The respondents answered a researcher-made questionnaire by ranking 16 skills set in the order of their perceived importance for employment in audit firms. Results show that accounting majors perceive interview skills to be the most important communication skill related to employability, followed by reading and communication technology. Such views are relatively consistent with employers' perspectives. However, writing and listening are ranked lower by the students than employers. Analysis of gender variance further shows that female students give higher importance to reading than their male counterpart.*

*Keywords: Communication Skills, Accounting Education, English for Accountants, Student Perspective, Conjoint Analysis.*

## **INTRODUCTION**

Significant reforms are reshaping the dynamics of education in the Philippines. As the Association of Southeast Asian Nations (ASEAN) Economic Community opens more opportunities for employment through mutual recognition arrangements (David, 2008), member countries are enjoined to take initiatives to facilitate regional integration. A concrete step taken by the Philippines is the adoption of the 12-year basic education system. This change was made official with the ratification of Republic Act No. 10533, also known as the Enhanced Basic Education Act of 2013, on May 15, 2013. While it has yet to be seen if the added years in basic education shall, indeed, translate to more competent college students and future professionals, the curricular changes mandated by the K-12 program presents an important opportunity to review course content to ensure convergence with workplace priorities. This goal is an effort to address the perennial issue

of skills gap, which has often been blamed on the education system (Cappelli, 2015; Jackson, 2013; Kavanagh & Drennan, 2008).

Of particular interest in this research is the case of accounting education, which has been the focus of multiple studies examining employer expectations (e.g., Hodges & Burchell, 2003; Nair, et al., 2012; Ridoutt, et al., 2005; Stevens, 2007) and work-relevant skills (e.g., Boyle, et al., 2014; Chen, 2005; Stone & Lightbody, 2012; Tam, 2013; Weaver & Kulesza, 2014). A common approach in exploring this research agenda is perception analysis, which has yielded some reports of convergence (e.g., Jackson, 2013), but more cases of divergence (e.g., Jackling & De Lange, 2009; Kavanagh & Drennan, 2008; Lin, et al., 2010) in the views of students, educators, and employers.

The novelty of this present study lies in its focus on the Philippine context, which has been recognized internationally for the competence of its accounting

professionals ("Defining the Filipino CPA's winning edge," 2013) and in the use of conjoint method in measuring student perception of preferred communication skills in accounting practice. The first phase of this study delved into employer perspective on the English language skills, most relevant in the work of entry-level accountants. Key findings of the qualitative investigation are synthesized in the Business Communication Skills' Leverage model (Tenedero & Vizconde, 2015), which identifies interview skill as the first relevant competence for employment. The other work-related skills applied on the job by associates are writing and listening, which are deemed very important, followed by reading. The ability to use communication technology is also considered significant as various tasks of a new accountant are computer-based.

To arrive at more meaningful conclusions regarding the alignment (or misalignment) of university and industry priorities in terms of skills development of future accountants, this research examines the outlook of graduating students about the communication skills that they consider relevant to their target career. Specifically, it answers the question: What do final-year accounting students perceive to be work-relevant communication skills considered by audit firms in hiring entry-level accountants?

Results of this study may provide useful insight to clarify student misperceptions regarding employer expectations on the job competence of new hires. More importantly, synthesizing the results of this study and the earlier investigation may aid in designing a college course that focuses on developing specific types of communication skills that are essential to the target profession.

## 1. Literature Review

Skills audit in the field of accounting continues to be a potent research agenda as it presents rich opportunity to compare prioritization of skills, competence evaluation, training approaches, and practical applications. Two key stakeholders whose perspectives on these subjects commonly explored are employers and students. The subsequent discussion synthesizes findings of recent studies on employer and student viewpoints in relation to work-relevant skills in accounting practice and suggested ways to address the gap.

### 1.1 Employer Perceptions

A number of studies report employer complaints about the lack of communication aptitude among new graduates entering the workplace. Christensen and Rees (2002) and Hodges and Burchell (2003) expound on the general dissatisfaction with the writing skills of new accountants, with specific areas of concern being difficulties in grammar, spelling, organization, and vocabulary (Jones, 2011; Michigan State University, 2011). These findings are consistently noted in the case of Australia (Ridoutt, et al., 2005), Canada (Stevens, 2007), and Asia (Nair, et al., 2012). Similar commentaries on the oral communication skills of university graduates are provided by Gray (2010) and Gray and Murray (2011), with vocabulary and self-expression as the key areas for improvement (Stevens, 2007). Implications of these studies suggest curricular changes to prioritize the development of generic or soft skills, including communication competence, in the accounting curriculum.

However, despite efforts to strengthen these skills, Lin, et al. (2010) have discovered that many recruiters continue to find the communication abilities of students to be wanting. This observation may be attributed in part to the instructional strategies employed by educators. For instance, Anderson (2013) suggests that guiding students to follow the writing process in a cyclical rather than linear sequence may help develop their ability to turn in quality reports. To enhance business students' speaking skills, Smalley-Burke (2014) proposes the use of oral exams as an alternative to written assessments in order to train students to think critically, organize ideas, and use language effectively to express their thoughts. On the other hand, Boyle, et al. (2014) believe that the pedagogical failure to address this learning need is largely due to faulty course content. General English language courses may cover varied topics in speaking and writing, but neglect targeting specific work-relevant skills. Their innovative study, thus, identifies the skills that are critical to the functions of accountants in different career levels—staff, manager, and partner. In particular, they found that entry-level accountants mainly function as receivers, gatherers, and processors of information; thus, fundamental

communication skills, such as demonstrating respect, active listening, building trust, building relationships, and using information technology are critical to their work. Managers, on the other hand, focus on leadership and organizational functions, such as teaching important skills providing performance feedback, providing motivation, creating group synergy, and expressing encouragement. Finally, partners focus on advanced leadership and organization skills, including making convincing presentations, negotiating, building rapport, and being persuasive. These insights, informed by employer knowledge, provide a comprehensive guide in designing a more specific communication course customized for future accounting professionals.

### **1.2 Student Perspectives**

Athiyaman (2001, as cited in Kavanagh & Drennan, 2008) claims that relatively few studies consider the views of students who are about to enter employment despite their being key stakeholders. This observation could have motivated several researchers to explore student perspectives. An example is the research of De Lange, et al. (2006), which identified the skills that accounting graduates perceived to be imperative for success in accounting practice. Their findings show that graduates consider communication and analysis as the most important qualities in their line of work. These results are consistent with the conclusions of Kavanagh and Drennan (2008), who found that graduating accounting students valued communication, analysis, appreciation, and leadership skills, as well as cultural sensitivity, as work-relevant skills. In addition to communication, teamwork was also identified by business undergraduates as a significant employability skill (Jackson, 2013).

Interestingly, differing results are reported by Ameen, et al. (2010), who found that accounting freshmen think that the accounting profession has minimal oral communication demands. This mindset is shared by the upper-level accounting majors, who were surveyed by Boyle, et al. (2014). Their respondents notably undervalued communication and interpersonal skills, thinking that accounting work will mostly require independent work. Evidently, there are variations in students' notion of what

accounting work entails. In response, Sin, et al. (2012) argue the need for more curricular innovations to align students' conceptions with the realities of professional practice.

### **1.3 Addressing the Skills Gap**

Aside from employer and student perspectives, other studies have examined educators' views, as in the case of Wharton (2002), who reports instructors' belief on the urgency of improving students' communication skills. The factors contributing to the noted skills gap, include insufficient practice in communication, inadequate teacher feedback on student output, the belief that developing communication skills is the exclusive responsibility of business communication teachers, and incorrect language modeling by some faculty members. Several recommendations are, thus, put forward to make students more work-ready, beginning with change in attitude.

The necessity for a mindset shift involves the students themselves, whose perceptions commonly conflict with employers' views. Weaver and Kulesza, (2014) concur with Lin, et al. (2010) in their assertion that a "significant perception gap exists between professionals and students" (p. 63) as regards the value they ascribe to communication as an employability skill with the professionals giving it more priority than do students. To bridge this gap, they suggest several measures, including field trips to offices and internships, which are geared towards giving students a clearer picture of the workplace scenario. Stanley (2013) compares work experience placements to a movie preview, which provides a "mental context" (p.797) that helps align students' ideals and goals with workplace values and priorities.

Biggs (2003, as cited in Jackson, 2013) explains that effective learning transpires when students understand the value of the lessons and activities, especially in relation to workplace application. Hence, a key to improving students' communication competence is to first make them realize its practical significance. Lin, et al. (2010) captured the idea succinctly: "Only when students understand the importance that future employers place on such skills, will they become motivated to master them" (p. 63). This principle justifies the necessity to examine students'

perceptions as it provides an important insight to guide curriculum designers and educators in their effort to prepare future professionals for workplace demands.

Shortage in literature investigating this skills gap in the Asian context, particularly in the Philippines, provides an important opportunity to validate the findings of related studies. In particular, this present research seeks to determine Accounting students' perspective on the value of specific communication skills in audit practice. Comparing student perception with employer expectations (which were explored in the first phase of this study) may aid higher education institutions in designing courses that prioritize skills that matter in the workplace.

## 2. Research Method

Conjoint analysis is used in this study, enabling the student respondents to express their perception by indicating their preferences among several sets of work-relevant communication skills. This multivariate technique, which was developed by Luce and Tukey (1964, as cited in Boesch, et al., 2013) was initially applied and became widely accepted in market research to determine customer preferences, especially in relation to product development (Netzer, et al., 2008). The success of this method consequently led to its application in other fields of applied research, including recent studies in corporate social responsibility (Ghosh, 2014), tourism (Huertas-Garcia, et al., 2014), and bank services (Milunovic, 2012). Accounting-related studies have also utilized conjoint measurement to study different aspects of accounting practice, including the materiality judgment of audit partners (Moriarty & Barron, 1976, 1979) and choice of inventory accounting methods (Dopuch & Pincus, 1988). Interestingly, no recent accounting research using conjoint design was found. This present study, thus, attempts to revive the application of conjoint measurement in the accounting discipline, focusing on communication skills audit.

The steps in conjoint analysis experiment described by Baier and Brusck (2009, as cited in Boesch, et al., 2013) guided the procedure in this study, as follows:

- Select attributes
- Determine attribute levels

- Select survey design
- Conduct survey
- Select analysis technique
- Interpret data
- Derive results

The attributes and levels for this investigation were based on the findings from the qualitative phase of the study. The five skills included in the Business Communication Skills' Leverage model (Tenedero & Vizconde, 2015) defined the range of preferences. To simplify the tool and forgo the necessity for definitions, more familiar skill labels were used for the attributes-interview (convince), writing (compose), listening (concentrate), reading (comprehend), and communication technology (click). Linear model was used for nearly all attributes with the exception of listening where discrete model was applied, taking into consideration the two listening tasks typically assigned to entry-level accountants, that is, preparing minutes of meetings and following oral instructions. The attributes and their respective levels are presented in Table 1. Although this list may not be comprehensive, in consideration of the various skills categories identified in related literature, they are representative of the attributes that were identified and deemed by human resource directors of top audit firms in the Philippines as important in the work of entry-level accountants (Tenedero & Vizconde, 2015).

The 32 ( $2^5$ ) possible combinations that can be derived from the given attributes and levels were reduced to 16 sets of attributes and corresponding levels randomly selected using an orthogonal array generated through the Statistical Package for the Social Sciences (SPSS) 20. The use of a subset instead of the full factorial size is consistent with standard survey practices to avoid overburdening the respondents (Kusumawati, 2011). The 16 cards were collectively presented in a researcher-made survey instrument, which provides verbal and pictorial description of the choice sets. An example of a full profile card is shown in Figure 1.

As part of instrument preparation, six tenured English language teachers with at least 10 years of teaching experience in the university level were asked to validate the

content. The experts unanimously confirmed the face validity of the instrument, that is, the content is relevant to the purpose of the survey. In addition to content validity, the internal validity or the consistency of the instrument was also checked through pilot testing of the questionnaire to nine final-year Accountancy students from the same university. They were asked to rank the 16 skills set in the order of their perceived importance for employment in audit firms. The results of the pilot testing helped assess the respondent burden and the method of survey administration. The final survey was developed based on these instrument validation methods.

The resultant questionnaire was then distributed to 302 final-year Accountancy students in the University of Santo Tomas, a top performing school in accounting education in the Philippines and one of the largest producers of CPAs in the country ("UST-AMV College of Accountancy," 2013). The number of respondents was determined based on the standard sample size used in conjoint analysis studies. According to Hair, et al. (2010), a sample size of 200

already provides an acceptable margin of error. Exceeding this benchmark ensures the acceptability of the results. Prior to the administration of the survey, permission was obtained from the dean of the college and cluster sampling was employed to randomly select six sections of final-year Accountancy students to participate in the study.

The survey was administered through group interview method using a pencil-and-paper questionnaire. Contemporary studies in interviewing methods have found that conjoint analysis, while traditionally done through one-on-one personal interviews, is equally feasible using a questionnaire. Hair, et al. (2010) explain that "if the survey is designed to ensure that the respondent can assimilate and process the profiles properly, then all of the interview methods produce relatively equal predictive accuracy" (p. 293). Considering this premise, the researcher made sure that the research objective, the mechanics of the survey, and the rule of confidentiality were carefully explained to the respondents, who were given one hour to fill out the two-page questionnaire in their classroom. Since the data

No.	Attribute	Description	Level
1	Interview	Also known as "Convince," this skill pertains to the new graduate's ability to pass the job interview	a. More than 50% of answers are clearly expressed in English b. Less than 50% of answers are clearly expressed in English
2	Writing	Also known as "Compose," this skill pertains to the new hire's ability to produce effective technical written outputs.	a. Only 1 to 2 grammar errors in business letters and emails b. 3 or more grammar errors in business letters and emails
3	Listening	Also known as "Concentrate," this skill is the ability to be properly attentive and responsive to oral stimuli at work.	a. Effective minutes of meetings/discussion notes b. Accurate implementation of oral instructions
4	Reading	Also known as "Comprehend," this skill is the ability to analyze materials read.	a. Above average analysis of written reports b. Average analysis of written reports
5	CommTech	Also known as "Click," this skill pertains to the effective facility of communications technology.	a. Highly efficient use of communication technology to accomplish office tasks b. Efficient use of communication technology to accomplish office tasks

Table 1. List of Conjoint Attributes and Attribute Levels


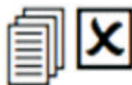



RANK	INTERVIEW	WRITING	LISTENING	READING	COMMUNICATION TECHNOLOGY
					
	More than 50% of answers are clearly expressed in English	Only 1 to 2 grammar errors in business letters and emails	Effective minutes of meetings/discussion notes	Above average analysis of written reports	Highly efficient use of communication technology to accomplish office tasks

Figure 1. Sample Conjoint Full Profile Card

gathering was done in a controlled environment, the researcher was able to provide assistance to the respondents by personally answering their questions regarding the survey. Each participant was given a token for his or her contribution to the study.

Data gathered were then encoded and processed to compute for utility and importance scores. Values were first computed for individual subject utility and importance, yielding overall statistics. Then, significant differences in utility and importance values were checked using gender grouping.

### 3. Results and Discussion

A total of 302 final-year Accountancy students from a top-performing accounting school completed the conjoint survey. More females (220) than males (82) participated in the study. While the ideal sample size per gender group is at least 200 (Hair, et al., 2010), the population consisted of only 336 students in all making it implausible to meet the prescribed minimum. Further, other conjoint studies have used less than 200 sample size per group (e.g., Akaichi, et al., 2013; Djokic, et al., 2013; Huertas-Garcia, et al., 2014; Luo, et al., 2013). Aside from gender, no other demographic information was deemed essential to the investigation as gender is known to be a common differentiating variable in perception and preference studies (Cheshire, 2002).

#### 3.1 Conjoint Analysis Results for Overall Sample

Table 2 shows the utility estimate and importance value of communication skills preferences of final year Accountancy students. As shown, the attribute with the highest importance value is interview skills (30.17%) followed closely by reading (29.35%). The respondents had less preference for comm tech (17.51%) and writing (15.18%). The least preferred attribute is listening (7.80%). The considerable fitness of these results is ascertained by the Pearson's R and Kendall's Tau values.

Reconciling student feedback with employer perception, based on the qualitative phase of this study, shows parallelism of views in the case of interview skills. Salas Velasco (2012) explained that the job interview is fundamental in the selection process as it helps the employer validate information in the candidate's resume

and assess speaking skills. This claim was confirmed by human resource directors, who expressed concern over the fluency and confidence of new graduates in responding to interview questions (Tenedero & Vizconde, 2015). It appears that the students likewise perceive the importance of performing well in the job interview. This understanding may have been impressed on the students by speakers in career preparation seminars, where mock interviews are also commonly done in order to give students an idea of the questions that may be asked by potential employers. In these simulation activities, students are also asked to wear corporate attire and prepare their resume, making the experience as close as possible to the actual task. This kind of activity is also done in some oral communication and business communication classes, such as those facilitated by the researcher. Hence, information on the standard hiring process reinforced by mandatory practice in school may explain the high value placed by students on developing good interview skills.

This finding is also interesting in light of evidence of Accounting majors' high Communication Apprehension (CA) or public speaking apprehension levels. Several studies concur that Accounting students are more apprehensive to speak than their counterparts in other business courses (Aly & Islam, 2003; Arquero, et al., 2007; Foo & Ong, 2013). More relevant is the study of Darang, et al. (2015), which compared the CA levels of final-year Accounting and Hotel and Restaurant Management students in a Philippine University. They found that Accounting students had higher, albeit non-statistically significant, overall CA scores. Further, the profile of the Accountancy students shows that their CA level in interviews and presentations is higher than in group discussions and conversations. Miller and Stone (2009) speculate that this observation may be due to the de-emphasis of presentation skills in the accounting curriculum relative to other curricula. An alternative reason is offered by Ameen, et al. (2010), who point to Accounting majors' mistaken belief that oral communication is immaterial to their target profession. Whether it is caused by one, both, or other factors, related literature suggests that personal awareness of their CA may also explain the Accounting students' inclination to ascribe higher value to interview skills. This may be the case since it is common knowledge that good oral

communication skills increase one's chances for recruitment (Freihat & Al-Machzoomi, 2012).

Aside from interview skills, the importance given to communication technology skills also shows consonant views between students and employers. Human resource directors confirmed that most intra- and inter-office communication involves the use of some form of technology. Forms of communication technology, such as e-mail, telephone, video conference facility, Internet, and library database, are commonly used in the writing, listening, and reading tasks of new hires (Tenedero & Vizconde, 2015). De Lange, et al. (2006) acknowledge that advancements in communication technology are affecting the work routine of accountants. Consequently, Stoner (2009, as cited in Tam, 2013) confirms that proficiency in Information Technology (IT) is an employability skill that is becoming more important. The IT skills perceived by practitioners as relevant in accounting practice, include spreadsheet, accounting systems, accounting software packages, and Internet tools (Tam, 2013). Weaver and Kulesza (2014) compared the perception of practitioners in public and private accounting and found divergent prioritization of IT skills. Whereas public accountants valued Internet research skills most, private accountants highlighted presentation software and database software. Evidently, communication technology plays an important role in the functions of new accountants. This study confirms

some level of alignment in the prioritization of this skill between employers and accounting majors.

The convergence in views noted for interview and communication technology, however, is not evident in the case of the other skills examined. Writing, which was highly valued by the employers based on the qualitative findings, received the second lowest ranking from the student respondents. This result confirms previous reports that students and practitioners have divergent views about the relevance of writing skills in accounting practice with the latter ascribing more value to it than does the former (English, et al., 2012; Rebele, 1985). Such observation may be attributed to two factors—writing apprehension and misinformation about the nature and role of writing in accounting work.

Mabrito (2000) defines writing apprehension as “a collection of behaviors that include a writer's tendency to avoid situations that involve writing, to find writing unrewarding, to fear having one's writing evaluated, and to develop increased anxiety over having one's writing viewed in a public forum” (p.41). Faris, et al. (1999, as cited in Mascle, 2013) built on this idea by linking it to people's academic and career choices. It is probable that students who have high writing apprehension choose majors that they believe have low writing requirements, such as accounting. The ratings of this study provide further evidence that accounting undergraduates perceive writing to be a low priority skill in their chosen field.

Attribute	Level	Utility Estimate	Standard Error	Importance Value
Listening	Accurate following of oral instructions	.492	.142	7.797
	Effective minutes of meetings/notes	-.492	.142	
Interview	>50% of answers in clear and correct English	-3.858	.282	30.168
	<50% of answers in clear and correct English	-7.716	.564	
Writing	1 or 2 grammar errors in letters/emails	-1.952	.285	15.179
	3 or more grammar errors in letters/emails	-3.903	.570	
Reading	Above average analysis of written reports	-3.753	.295	29.346
	Average analysis of written reports	-7.506	.590	
CommTech	Highly efficient use of commtech	-2.230	.274	17.509
	Efficient use of commtech	-4.460	.548	
(Constant)		26.380	1.030	

Pearson's R = .985, p<.05, Kendall's Tau = .967, p<.05

**Table 2. Importance Value and Utility of the Preferred Communication Skills Set of Final-year Accounting Students (n=302)**

An interesting study by Simkin, et al., (2012) investigated whether wrong perception about the importance of writing competence is really the reason for college students' substandard writing skills. Their research showed that the more critical cause is the students' unawareness about their writing deficiencies. Thus, they tend to be complacent about their competence in writing, perhaps thinking that they are already good enough. It is likely that this biased self-assessment is due to differences in the writing skills prioritized in school and the workplace. Hurt (2007, as cited in Riley & Simons, 2013) reported critical stylistic differences between general education writing and professional writing in the accounting discipline. While university English mainly focuses on exposition and creative thinking, workplace English prioritizes brevity and precise word choice to make jargon comprehensible to non-specialist readers. If not given instruction and training in professional writing, accounting students may dismiss it as non-essential and consequently not exert effort to develop their aptitude in it.

Another critical difference is the view of students and employers as regards listening at work. The qualitative investigation highlights listening as an important skill for new accountants, particularly as applied to mentoring or coaching, following instructions, and taking down notes or minutes of meetings (Tenedero & Vizconde, 2015). Contradictory to this view, the respondents in this study rated listening as the least important communication skill related to employability. This misalignment between employers and students' views was also investigated by Stone and Lightbody (2012) and Stone, et al., (2013), who contend that the accounting curriculum does not provide sufficient opportunity to hone students' listening skills. As a result, graduates perceive themselves to have inadequate listening competence—an evaluation likewise confirmed by their employers (De Lange, et al., 2006; Gray & Murray, 2011).

Of the five skills examined, reading appears to be the most interesting case. While the human resource directors in the first study mentioned its relevance in the new accountants' preparation for client engagement (Tenedero & Vizconde, 2015), reading was not identified by the said study nor by

examined related literature as more important than writing and listening. In fact, there seems to be a dearth in accounting-related literature investigating proficiency and application of the skill at work. It is therefore noteworthy that this study reports final-year accounting students' perception of reading as the second highest employability skill. Such views suggest students' realization of the value of reading to succeed at work, perhaps as emphasized in research-related courses, such as technical writing and thesis.

Overall, the students' views were consistent with the employers' perceptions in more than half of the skills examined. Specifically, they agree as regards the importance of interview, communication technology, and reading skills. However, critical discrepancies were noted in the case of writing and listening competence.

### **3.2 Conjoint Analysis Results by Gender/Group**

Table 3 shows the differences in the utility and importance values of the skills depending on the gender of the respondents. As can be seen, when grouped by gender, a significant difference is noted only in the reading attribute (above average analysis of written reports  $t=2.481$ , average analysis of written reports  $t=2.687$ ). Reading is given higher utility value by the female group than the male group. Similarly, the importance values show that the female cohort gives more importance to reading than the male cohort.

This finding again brings attention to reading as a skill that is prioritized albeit in varying levels by male and female respondents. De Lange, et al. (2006) mentioned gender as a factor typically related to variances in skills development. This appears to be true in the particular case of reading skills and attitude as confirmed by various studies (Arellano, 2013; Canadian Council on Learning, 2009; Logan & Johnston, 2009; Veloo, et al., 2015).

Gender gap in reading competence, confidence, and preference has been noted in different stages in educational development. Studying 10-year-olds, Logan and Johnston (2009) found that girls' reading comprehension and frequency are superior to boys'. Their study also confirmed that the reading ability of boys is related to their attitude toward reading and school in



Attribute	Level	Utility		Importance		t-value
		Female (n=220)	Male (n=82)	Female (n=220)	Male (n=82)	
Interview	>50% of answers in clear and correct English	2.013	1.704	30.484	29.322	1.156
	<50% of answers in clear and correct English	-2.013	-1.704			1.142
Writing	1 or 2 grammar errors in letters/emails	1.072	.718	16.231	12.356	-.456*
	3 or more grammar errors in letters/emails	-1.072	-.718			-.431*
Listening	Accurate following of oral instructions	.444	.620	6.724	10.677	.674
	Effective minutes of meetings/ notes	-.444	-.620			.656
Reading	Above average analysis of written reports	1.958	1.658	29.648	28.538	2.481
	Average analysis of written reports	-1.958	-1.658			2.687
CommTech	Highly efficient use of commtech	1.117	1.110	16.914	19.107	-1.118*
	Efficient use of commtech	-1.117	-1.110			-.997*
(Constant)		8.695	8.679			

Note: t-value with asterisk (\*) means significant at .05 level  
 Goodness of fit for Female group: Pearson R = .984, p<.01, Kendall's Tau = .967, p<.01,  
 Goodness of fit for Male group: Pearson R = .896, p<.01, Kendall's Tau = .933, p<.01

**Table 3. Differences in Preferences of Final-year Accounting Students when Respondents are Grouped by Gender (n=302)**

general, which was noted to be less positive compared with the girls'. Corroborating these assertions, the Canadian Council for Learning (2009) identified the specific differences in reading attitudes and behaviors between male and female 13-year-olds, which affect their performance in reading tests. Their findings show that girls are more likely than boys to engage in non-assigned reading or leisure reading. They also read more frequently and are more confident with their skills related to this activity. In contrast, boys prefer to watch television than read books. Their apparent lack of motivation to read is linked to the perception that reading is a "gendered activity" (p. 5), particularly one that is feminine in nature. Early exposure to reading, provision of a wider variety of reading selections, and the use of online resources are suggested as remediation for the observed reading deficiencies among boys.

Exploring the case of senior high school readers who are non-native speakers of English, Arellano, (2013) likewise found female students to have higher level of reading comprehension. The gender difference becomes more pronounced in texts where information is implied, suggesting that female readers have more developed higher order thinking skills, such as deducing meaning, analysis, and synthesis. This observation may be attributed to the use of reading strategies, which was investigated by

Veloo, et al., (2015). The results of their study show that female college students more frequently use reading strategies than their male counterparts. Such practice may account for the consistent advantage of females over males in reading performance. Collectively, these related studies offer plausible explanation for the noted gender discrepancy in the perceived importance of reading as an employability skill for future accountants.

### Conclusion

What do final-year accounting students perceive to be work-relevant communication skills considered by audit firms in hiring entry-level accountants? Using conjoint analysis, this study found that accounting majors perceive interview skills to be the most important communication skill related to employability. This was followed by reading and communication technology. The students' views about these three skills are relatively consistent with the employers' perspectives based on the earlier qualitative investigation. However, the respondents ranked writing and listening as less important skills, directly negating the views of employers who perceive them to be highly essential for new accountants.

Practical implication of these findings call for the implementation of a specialized communication course for accounting majors. The said course shall aim to develop competence in interview, writing, listening,

reading, and communication technology as applied in the professional context. Special focus may be given to writing and listening skills as these were deemed by students as less essential, contrary to their actual value in the workplace. The importance of reading in audit work should also be underscored particularly to male accounting students, who reportedly gave the skill less value than their female counterparts.

The limitations of the study present important opportunities for future investigation. First, the questionnaire used in this conjoint research is novel and may be subject to tests of reliability to check if it can be reproduced in different contexts. Second, employers' ranking of the communication skills may be explored in order to provide a quantitative basis for comparison with the students' rankings reported in the findings. Finally, educators' perspectives on work-relevant skills may be probed to enrich the insights regarding the nature and use of English in the university and audit firms. These efforts may facilitate the desired alignment of priorities and practices.

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### ABOUT THE AUTHOR

*Pia Patricia Tenedero is a Research Associate and Assistant Professor in the Department of English at University of Santo Tomas, Philippines. Her research interests are in the areas of Sociolinguistics, English for Occupational Purposes, Oral Communication, and Intercultural Communication.*

