

## College Students' Perceptions of the Embedded Soft Skills Elements Program in Accounting Courses

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**Abstract:** This study was designed to examine the perspective of the student-teachers' on the embedded soft skills program implemented in one of the public universities in Malaysian. The study sought to identify the most frequently learned soft skill elements in accounting courses; the relationship between awareness of the soft skills learned and the soft skills grade-performance evaluation; the most effective strategy used to adapt the soft skill elements; and, finally, to analyze the learning outcome achievement of the soft skills learned through accounting student-teachers' perspective. The researcher surveyed 122 accounting student-teachers from the Faculty of Management and Economics (FME) using an adapted questionnaire from *The Effectiveness of Academic Programs at Higher Education Institutions towards Lifelong Learning* by Amaludin, Lee, Pandian, and Sirat [10] with coefficient alpha 0.92. The findings indicated the most frequently integrated soft skill elements in the accounting courses were critical thinking and problem solving. The relationship between awareness of the soft skill elements and marks of soft skills indicated the existence of a relationship that was statistically correlated at a  $p$  value less than 0.05 with  $r = .460$  for the highest relationship that existed between awareness of soft skill in leadership skills and marks of soft skills. Problem-based learning strategy was the most effective strategy used by the lecturers in adapting the soft skills learned, and the accounting student-teachers believed the learning objectives of the embedded 7 soft skill elements were achieved within the range of 57.4 to 88.5%.

**Keywords:** Critical Thinking, Reasoning Skills, Teacher Training, Accounting

### INTRODUCTION

Development of human capital has been on the national agenda in the pursuit of becoming a developed country. As quality human capital has become a need in the global context, steps have been taken by the Malaysian government to ensure the efforts required to fulfill the national agenda are generated at all levels of society. Therefore, the university as one of the most prominent institutions in educating the society has to play an active role to produce the desired human capital. Shakir [1] stated that, since 2006, it is compulsory for all Malaysian universities to teach soft skills to their graduates as required by the Ministry of Higher Education (MOHE). This study sought to find out the extent to which the objectives of implementing embedded seven soft skill elements in four accounting courses (Accounting Information System, Auditing, Taxation, and Management Accounting) have been achieved from a student-teacher's perspective. The participants of the study consisted of the accounting student-teachers from the Faculty of Management and Economics (FME) of the subject university. The seven critical elements of soft skills are (a) communication skills, (b) problem-solving and critical-thinking skills, (c) teamwork skills, (d) ethics and professional moral skills, (e) leadership skills, (f) lifelong learning and information management, and (g) entrepreneurship

skills. Results of this study provided some indication whether the implementation of the embedded soft skill program had achieved its objectives or not.

### Soft Skills and Accounting Education

Law, Shaffer, and Stout [2] stated that the challenge of professional education for universities is to provide education about the components of the accounting profession that lie outside of the technical material covered in class, such as communication skills, networking, oral presentation, meet-and-greet skills, and a concern for both the current state and future direction of the profession. In addition to the technical skills required for an accounting career, students also need to develop social or emotional intelligence [3]. This can be accomplished by helping them to equip themselves with professional skills like writing, speaking out, presenting, decision making, and teamwork. This means that new concepts, strategies, and methodologies need to be introduced into the teaching of accounting. It is recognized that if a course provides the student with proper knowledge utilizing skills and necessary abilities, the student will be able to adapt to the difficulties of a changing environment [4].

### Quality of the Soft Skills Implementation

The issue of quality becomes more pertinent as

the higher education sector is moving towards the third age era; a transformation from interpretation to generation, to commercialization of knowledge [5]. Although some quarters argued that quality of the higher education institutions should be determined by the academic experts [6], most of the universities and colleges gathered information from their students because they are the ones who received the services rendered Schneider, Russell & Niederjohn [7], as cited in Konting, Kamaruddin, & Man, [8]. According to Schulz [9], embedding the training of soft skills into hard skills courses is a very effective and efficient method of achieving both an attractive way of teaching a particular content and an enhancement of soft skills.

**The research problem**

The soft skills elements have been embedded in the accounting programs since 2006 in at the subject university. However, a formal appraisal of student acquisition of these skills has never taken place. Moreover, the dissatisfaction and complaints recently expressed by school principals about university graduates lacking relevant soft skills merited the need for a formal examination of the soft skills curriculum.

**Research Questions**

The main research question was on the impacts of implementing embedded soft skills elements in accounting courses based on student-teachers' perspective at FME of the subject university. Based on this, the related research questions were as follows:

- Which soft skills elements have been the most frequently integrated by lecturers in teaching accounting courses at FME of the subject university?
- Does awareness of the soft skills learned by accounting student-teachers at FME of the subject university have a significant relationship with their soft skills performance evaluations?
- How effective is the implementation of the

embedded soft skills teaching strategies used by lecturers at FME of the subject university from the students' perspective?

- What are the students' perceptions on their achievement in soft skills based on the learning objectives set by lecturers in accounting at FME of the subject university?

**METHODOLOGY**

The study was quantitative, descriptive, and comparative in nature. It was conducted using the survey research method. Descriptive statistics such as mean, percentage, and frequency distribution were used to analyze and describe the demographic data of respondents. The instrument used was a subset of questions adapted from The Effectiveness of Academic Programs at Higher Education Institutions towards Lifelong Learning by Amaludin, Lee, Pandian, and Sirat [10] with a coefficient alpha of 0.92. All of a total of 122 student-teachers registered in the selected accounting courses are the respondents'. The group consisted of 18 male and 104 female student-teachers. Their ages ranged between 23 and 25 years.

**RESULTS AND DISCUSSION**

**Research Question 1: Description of Most Frequently Integrated Soft Skill Elements**

The mean score was used to represent the most frequently integrated soft skill elements in the courses. Table 1 presents the results of the research regarding the most frequently integrated of the soft skills elements in the selected accounting course. The table shows that the highest mean score of the most frequently integrated soft skills in the accounting courses was critical-thinking and problem-solving skills with a mean score of 4.30 (*SD*= .73).The lowest frequent soft skills integrated in the accounting courses was entrepreneurship with a mean score of 3.40 (*SD*= .96). For the other soft skills, the mean score can be observed in Table 1.

**Table-1: Most Frequently Integrated Soft Skills Elements**

Soft skills element	<i>M</i>	<i>SD</i>	Rank
Critical thinking and problem solving	4.30	.73	1
Teambuilding	4.11	.85	2
Ethics, moral, and professional	4.07	.85	3
Leadership	3.85	.97	4
Lifelong learning and information management	3.80	.85	5
Communication	3.63	.89	6
Entrepreneurship	3.40	.96	7

*Note.* *N*=122.

The finding was support through an online survey conducted by financial recruitment service Robert Half Finance & Accounting asked more than 2,600 U.S. finance and accounting professionals: 41% of accountants say solving problems gives them the most job satisfaction, compared to just 22% who prefer working with numbers [11].

**Research Question 2: Relationship between the Awareness of Soft Skills and Marks of Soft Skills**

The results of Pearson correlation analysis in Table 2 pertaining to the relationship between awareness of soft skill and marks of soft skills indicated the existence of a relationship that was statistically correlated at a *p* value less than 0.05. The highest

relationship existed between awareness of soft skill in leadership skills and marks of soft skills (.460). The second highest relationship was between awareness of soft skill in critical-thinking and problem-solving skills and marks of soft skill (.313). The relationship between awareness of soft skill in critical teambuilding skills and marks of soft skill was the third highest with a Pearson correlation score of .296. The fourth highest relationship existed between awareness of soft skills in communication and marks of soft skill with a Pearson correlation score of .275. The fifth and sixth highest

relationship was in ethics, moral and professional skills, and entrepreneurship skills with a Pearson correlation score of .245 and .195, respectively. The lowest correlation was found in lifelong learning and information management skills with a Pearson correlation score of .192. As a conclusion, the researcher concludes that there is a positive relationship between awareness and marks. Pupils will try hard to get better or highest marks when they are aware of their assessment.

**Table-2: Correlation between Awareness of Soft Skill and Marks of Soft Skill**

Variable	marks	CS	TW	EP	LS	PS	LL	EB
marks	1							
CS	.275**	1						
TW	.296**	.647**	1					
EP	.195*	.540**	.337**	1				
LS	.460**	.680**	.668**	.553**	1			
PS	.313**	.386**	.348**	.461**	.472**	1		
LL	.192*	.650**	.258**	.660**	.466**	.454**	1	
EB	.245**	.571**	.387**	.649**	.682**	.630**	.633**	1

\*\* Correlation is significant at the 0.01 level (2-tailed)

\* Correlation is significant at the 0.05 level (2-tailed)

*Note.* CS = Communication skill. TW = critical teambuilding skill. EP = Entrepreneurship skill. LS = Leadership skill. PS = Critical thinking and problem solving skill. LL = Life-long learning and information management skill. EB = Ethic, moral and professional skill.

**Research Question 3: Examine the Effectiveness of the Strategy Used by Lecturers to Implement the Soft Skill Elements in Teaching the Accounting Courses**

Means and standard deviations were used to measure the effectiveness of the implementation of the

embedded soft skills teaching strategies used by lecturers from the students’ perspective. Table 3 presents the effectiveness of the strategies used by the lectures to implement the soft skill elements in teaching the accounting courses.

**Table-3: The Effectiveness of Teaching Strategies Used by the Lectures to implement the Soft Skills Elements**

Nature of strategy	M	SD
Problem-based learning	4.24	.66
Student-centered teaching style	4.20	.80
Project-oriented learning	4.16	.78
Case study method	4.07	.77
Group assignment	4.03	.81
Presentation	3.92	.89
Pop-quizzes	3.84	.75
Traditional teaching style	2.95	1.09

*Note.* N=122.

The most effective teaching strategy utilized by the lecturers was problem-based learning at 4.24 (*SD*= .66) and the lowest mean score for effectiveness of the teaching strategy was for traditional teaching style at 2.95 (*SD* = 1.09).It can be concluded from the analysis that the most effective teaching strategy identified was problem-based learning, which showed accounting courses were associated with problem-based learning that assimilated with the nature of the accounting environments.

**Research Question 4: Description of the Achievement of Soft Skill Elements After Following the Accounting Courses**

The mean score and percentage was used to analyze the achievement of soft skills elements after the student teachers had completed their accounting courses. Table 4 shows the results of the analysis. From the findings, it can be concluded that critical-thinking and problem-solving skills (*M*=4.19) were the soft skills elements that were most achieved after completion of

an accounting course. The lowest achieved soft skill elements after following an accounting course was entrepreneurship skills, which showed a 3.45 (*SD*= .91) mean score.

For analyzing the percentage achievement of soft skill elements after following the accounting courses, the number of respondents who responded *agreed* and *strongly agreed* in the last part of the survey were summed up and divided with the total number of

the respondents. This result showed that a majority of the students (88.5%) stated that critical-thinking and problem-solving learning objectives were most achieved, followed by teambuilding (86.0%), lifelong learning and information management skill (74.6%), communication skills (70.5%), ethics moral and professional skills (69.6%), and leadership skills (68.0%).The lowest was entrepreneurship skills (57.4%).

**Table-4: The Achievement of Soft Skills Learning Objectives after Following Accounting Courses**

Soft skills element	<i>M</i>	<i>SD</i>	%
Critical thinking and problem solving	4.19	.62	88.5
Teambuilding	4.15	.89	86.0
Lifelong learning and information management	3.80	.90	74.6
Leadership	3.73	.79	68.0
Ethics, moral, and professional	3.71	.85	69.6
Communication	3.57	.89	70.5
Entrepreneurship	3.45	.91	57.4

Note. *N*=122.

### Implications of the Research

Based on this research study, the following suggestions could be considered, particularly in implementing the soft skill elements:

- Soft skills programs implemented must be monitored by the university management. The effectiveness of the embedded soft skills programs should have a mechanism to check its reliability in the marks given to the students because even though the university had the soft skill programs, the university still received complaints from the school about the lack of soft skills elements among its graduates.
- Not all soft skill elements were embedded in the courses taught by lecturers. For instance, entrepreneurship skill had been found to be the least emphasized in every accounting course. However, from literature studies, it was found that employers and government put a lot of emphasis on this skill. University administration and faculties must come up with a method to ensure that every soft skill element can be embedded according to the importance of the skills needed by the job market to upgrade graduates' competitiveness.
- The study also found that the practice of awarding 5% marks by the lecturers did not reflect the real situation. Students did not know whether soft skills marks were given by the lecturers or not. They only knew the full marks for the course taken without a detailed breakdown of the evaluation grades. From the experience with lecturers, the researcher found that lecturers only awarded soft skill marks based on the overall performance level of students

without identifying the soft skill potentials of each individual. In conclusion, the marks awarded by lecturers were high regardless of whether or not the students were aware that their soft skills were evaluated.

- The university, through the quality development section, should suggest a program evaluation method to ensure the programs implemented really achieve their objectives. This can be done by making it compulsory for lecturers to show students their soft skill marks.
- Students' perception that problem-based learning is a strategy that can instill the soft skill elements is accurate. This was in line with the demands of the job market as discussed in the literature studies. According to the World Economic Forum [13], entrepreneurship is viewed as a major driver of innovation, competitiveness, and growth. He mentioned that national governments and international organizations, such as UNESCO, OECD, and the European Commission, had increased their focus on entrepreneurship education. These initiatives will ensure sustained momentum in encouraging schools and universities to make commitments in this area and for policymakers to help facilitate the process.
- The researcher found the objectives of the embedded soft skill elements program were slightly lower for some elements, such as ethics moral and professional skills (69.6%) and leadership skills (68.0%); entrepreneurship skills (57.4%) were the lowest. This shows that the embedded soft skills program failed to achieve its objectives in certain

elements. It was proven in the literature studies that these elements are viewed as important in the job market. Malaysian delegates in an East Asian Accounting Roundtable [12] meeting held in Singapore stated that the current curriculum of most accountancy programs in Malaysia tended to overemphasize core accounting courses. They agreed there is an urgent need to review the education curriculum, to give more weight to the learning of management, communication, and analytical skills because these are essential attributes in a knowledge-based and highly competitive business world.

## CONCLUSION

This research study indicated that soft skills were the element students should have in order to enhance their marketability in the job market. Soft skills are important when students step into the working world; therefore, students should try to work on the skills needed in the period of study at a university. Soft skills can be worked on in various forms either directly or indirectly. Thus, during their studies, students should grab any opportunity that will improve their soft skills. The effort to enhance soft skills among Malaysian university students to prepare them for the globalized job market should be a joint effort between the students, lecturers, faculties, colleges of residence, and universities. In addition, various measures and proposals put forward could indirectly help the parties involved, especially accounting students, to improve their soft skills, and this will produce graduates who excel in all aspects required. More importantly, students must be made to realize the importance of enhancing their soft skills so they are able to compete in the world without boundaries. The changing in educational trends, versatility in education courses, availability of masses of qualified personnel, the competition for job acquisition, and job sustainability is becoming more and more tough. To gain an edge over the competitors, students are left with no choice but to add values to their hard skills with soft skills to exhibit the true potential. Soft skills fulfill an important role in shaping an individual's personality by complementing his or her hard skills.

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