Assessment of Soft Skills that Foster Practical Skills in Accounting Course

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Abstract: Accounting subjects in a matriculation college focused on knowledge and practical skills, with less attention to the elements of soft skills. Hence, the purpose of this study was to assess the level of soft skills among accounting students attending Perlis Matriculation College. A total of 250 students in the first semester, comprising 80 male and 170 female students took part in the study, which was based on assessments using individual and group assignments. Students used the Mr. Accounting software for individual assignments and case studies during group assignments. The study was carried out throughout a semester, which was 16 weeks. A soft skills assessment tool was adapted from the Integrated Cumulative Grade Average Grade (iCGPA), which was used by lecturers in the college to assess the competencies of the students. The soft skills were evaluated through observations during the assignments by the lecturers using the soft skills rubrics, which had 38 items that represented six learning outcomes based on the Malaysian Qualifications Framework. The data collected were analysed descriptively. The findings showed that the overall elements of the learning outcomes had a high mean score, which suggested that students practised these sets of soft skills in the learning process. The domain with the highest score was on social responsibilities, while critical thinking and problem-solving skills.

Keywords: Accounting Assignment; Matriculation College: Soft Skill; Learning Outcome; Integrated Cumulative Grade Average Grade.

1. Introduction

Every country is engaged in a full range of industrial economic competition and requires people to have competitive thinking and technical skills [1]. Education is crucial in creating competent people to manage the knowledge-based Industrial Revolution 4.0 [2]. The construction of knowledge and personality are not merely for academic achievement, but to ensure students become competent to manage numerous challenges in the future [3]. The key to success in the 21st century and future employability is combining both the hard and soft skills to fulfills social needs such as the ability to think deeply about complex problems and to apply creative solutions for problem-solving matters [4]. Various studies have mentioned the importance of soft skills in institutions of higher education, including the United States [5], European countries [6] and Thailand [7].

In Malaysia, soft skills are essential for students, which are embedded in all subjects throughout their education [8], including in matriculation colleges. These skills are crucial in the outcome-based education of matriculation colleges that offered one or two-year pre-university programmes. Although many improvements have been made to the quality and competency of students, there is still a belief that guides students to be more examination-oriented in achieving a CGPA 4.0. Such an outlook has led to shortcomings in the development of soft skills among students, which would affect the desire of a country to develop quality talent. Hence, the question raised amidst this context is the extent of the accounting students in matriculation colleges being equipped with soft skills that can prepare them for the challenges in higher education institutions?

2. Soft Skills

The soft skills demonstrated by students in such form assessment would likely indicate the achievement of student attributes within the six learning outcome that were based on the Malaysian Qualifications Framework (MQF). The learning outcomes involved were social responsibility skills; values, attitudes and professionalism; communication skills, leadership and teamwork skills; critical thinking and problem-solving skills; information management and lifelong learning skills, as well as managing and entrepreneurial skills [9].

Skills related to social responsibility were acquired through socialisation when students interact with peers that created personal attributes and social culture such as cooperation and respect [10]. During assignments, especially in a group, students would indirectly exhibit the ability to manage other students, respecting individual rights and control emotions. Project-based tasks as a learning approach can promote social learning as students practised communication, consultation and collaboration. A person with this skill set would also always take the initiative to engage in society [11].

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Accountability and integrity were the main pillars to complete an accounting assignment successfully. Students can practice good working cultures and characteristics such as punctuality, efficiency, productivity and prudence at all times throughout an assignment. The scope of professional ethics and moral teaching should be channelled through teaching and learning processes in academic and non-academic forms in increasing the credibility and quality of graduates. Hence, the application of this skill set should be enhanced in the teaching and learning process to achieve a significant development in the personality of an individual [12].

Communication skills were related to the ability to transfer and receive information easily. Communicating information, communication skills were essential aspects as misinterpretation can happen due to a mistake by either the receiver or the sender of the information when communicating [13]. In the field of education, one central aspect of an institution was communication skills as a medium to convey knowledge [14] and to transfer, understanding or share feelings through the messages being delivered [15]. Leadership was one of the innate abilities inherent in the socialisation. Individuals with leadership skills were likely to be gifted in communication skills and can empathise as well as be creative in the use of coercion to influence others to work together in achieving the desired goals of an organisation [16]. Past studies had also related leadership qualities to emotional efficiency and, the ability to use intelligence, creativity and critical thinking in solving problems [17]. Skills related to teamwork were referred to the capabilities of an individual to work and collaborate with other individuals from diverse social and cultural backgrounds to achieve the same goals [18]. Teamwork provided students with the opportunity to practice being responsible as leaders and group members on a rotational basis [19].

Critical thinking skills can be enhanced in teaching and learning through problem-solving activities such as case studies, which enable students to apply knowledge, to make decisions and to conceptualise a structured problem to provide a solution [20]. The application of problem-solving approaches encourages students to think and to generate new ideas that should be more creative in producing a higher quality product [21].

The problem-solving processes were related to tasks that would develop knowledge of the field among students through self-directed learning to acquire knowledge and skills in searching and managing relevant information from multiple sources at their own pace and time [22]. Students need to be versatile to accept and develop new ideas as well as self-esteem [23]. Students must utilise information skills as their learning orientation altered from a spoon-fed learning approach to learning beyond classroom walls and class time.

Entrepreneurship education provided the opportunities for students to potentially choose a career as an entrepreneur through entrepreneurial skills that would develop the dexterity of the students in becoming creative, initiative and wise when making decisions [24]. The skills in managing business include the ability to start a new business, identify opportunities, manage business and time, communicate well, manage stress and solve problems creatively. An entrepreneur would need to research and acquire the management aspects of financial movements and marketing skills [25].

The purpose of this study was to measure the level of soft skills embedded within the accounting subjects among Perlis Matriculation College students through assignments in the first semester. An existing instrument of substantial reliability and validity to assess soft skills should be adopted in ensuring the effectiveness of matriculation programmes in producing competitive and competent students. This soft skills assessment tool would measure and assess the soft skills among matriculation college students as preparation for students to have sufficient competency for tertiary education and beyond.

3. Methodology

This study had employed a descriptive quantitative approach, whereby quantitative data were obtained through a questionnaire. The instrument used was 38 questionnaires and assessment rubrics on soft skills that were adapted from the Integrated Cumulative Grade Average (iCGPA) [11] accordingly to the context of matriculation college students. Adaptations were made on the usage of terms and the structure of the sentences to ensure the questionnaire would be easily understood and appropriate within the accounting tasks and field of accounting in the matriculation education. The reliability and validity of both the content and the constructs of the soft skills two instruments, which had six learning outcomes of learning and construction items were carried out in advance. The population of this study consisted of 650 accounting students. The sample of this study was 250 first-semester students, of which 80 (32%) were male and 170 (68%) were female students registered for an accounting subject.
Planning and Implementation of Soft Skill Instruments

Throughout the teaching and learning processes in the accounting subject, assignments were used as a form of summative assessment. Classroom activities, which involved assignments, had the most significant influence on the development skills of Malaysian and Indonesian students [2]. Questions used for the case study in the assignments were developed based on the six learning outcomes to assess the level of soft skills gained by the students. These questions were also aligned to the accounting subject in the matriculation programme. The assignments accounted for 40% of the total assessment for the first semester [26], which was divided to 10% for individual assignment (Mr. Accounting) and 30% for group assignment (case studies). Lecturers in the accounting department had developed and distributed the assignments, which were based on the Curriculum Specifications of Matriculation Accounting Programme. Table 1 showed the specifications of the assignments within the accounting course.

Table 1. Specification of Accounting Assignments

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Type of question</th>
<th>Topic tested</th>
<th>Time Term</th>
<th>Scores</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual</td>
<td>Mr. Accounting</td>
<td>Topics 4 - Software Skills</td>
<td>9 weeks (18 Hours)</td>
<td>10%</td>
</tr>
<tr>
<td>Group</td>
<td>Case Study</td>
<td>Topics 2- Basic Concepts Accounting</td>
<td>2 weeks (8 Hours)</td>
<td>5%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Topic 3- Cycle Accounting</td>
<td>3 weeks (12 hours)</td>
<td>15%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Topic 5- Adjustments During the Accounting Period</td>
<td>2 weeks (8 hours)</td>
<td>10%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Weighted amount</td>
<td></td>
<td>40%</td>
</tr>
</tbody>
</table>

The assessment of soft skills involved 38 items from the six learning outcome. All items were constructed based on the criteria and the requirements for an accounting assignment in the matriculation programme [27]. Before the actual assessment, all accounting lecturers at the Perlis Matriculation College had attended a workshop organised by the researcher of the present study. The purpose of the workshop was to expose and train the lecturers to evaluate the soft skills of the students based on three instruments. The lecturers employed the instruments provided by the researcher to evaluate students’ soft skills, which was adapted and modified from the iCGPA Rubric.

4. Findings

Figure 1 showed the mean values and the standard deviations of the learning outcome. The analysis showed that the level of soft skills portrayed by the students throughout the assignments was high, with a mean of 4.02. The mean score for learning outcome 1 measured social responsibility, as displayed in Figure 1, which ranged average (M=3.74). This result showed that students had a high social responsibility as a soft skill. The overall mean for learning outcome 2, which measured values, attitudes and professionalism, was at average level (M=3.50). Based on the result, students had demonstrated good work ethics in carrying out the assignments, with the highest mean which measured practising a proactive attitude in designing actions ahead of expectations and being responsible when making assignments, respectively. The third learning outcome measured communication, leadership and teamwork skills. The overall mean result was within the range of good (M=4.00), which showed that students have high soft skills in communication, leadership and teamwork skills. From the items for communication skills, responding correctly and practising active listening skills during a question and answer session. These two items dominated the measuring of communication skills, which suggested that every student was given the opportunity and respect to explaining their thoughts and opinions.

The analysis showed a high level of critical thinking and problem-solving skills were applied throughout the assignments, with a mean score of 4.46 between good and excellent. The result from the analysis showed that whereby students were capable of evaluating the views of other students.

This result could be due to critical thinking may not have necessarily provided the correct answers but had helped students learnt to respond appropriately to conflicting evaluations and opinions. The overall mean for learning outcome 5 was at 4.20, which showed a very high level of soft skills in information management skills and lifelong learning among the students. Showing interest in exploring information related to the assignment given, practising self-learning and expressing ideas persuasively in written reports of the assignment had the
highest means. These were critical in measuring information management skills and lifelong learning because these skills sets facilitated students in self-assessing, reflecting and monitoring their learning to progress and become lifelong learners. These show that students develop better skills sets to explore the desired information using the latest technology independently. The overall mean for learning outcome 6 that measured management and entrepreneurial skillswas 4.20, a score that was between good and excellent. This mean showed that students had a high level of soft skills in management and entrepreneurial skills. Showing confidence in completing the assignment had the highest mean which assessed formulating business plans that were relevant to the assignment.

Findings from this study show that the level of soft skills among students in a matriculation accounting programme was high, which indicates students do practise and acquire soft skills when completing their assignments similar [21]. The findings showed overall, the mean value of critical thinking and problem-solving skills is highest. These skill sets are vital in the accounting profession and, therefore, should always be enhanced and emphasised. In a study by [29] critical thinking is an essential aspect in developing competent future accountants that meet the demands of the global accounting environment. Additionally, problem-solving remains a crucial aspect of the accounting field. First step in making a proper decision to solve a problem comes after analysing the cause. Through the assignments that would emulate real-world problems, students continuously need to be prepared and able to solve these issues as problem-solving is a process of analysis.

The information management skills and lifelong learning are found to be at a high level in this study, which proves that students were capable of employing self-learning to acquire knowledge and skills to seek and manage relevant information from various sources efficiently [22]. This result is in line with the study of [23] which found these skills are necessary in both the classroom and in the real world. Students must individually have an open mind to accept and trigger new ideas to develop their self-esteem. Students need to become adept at these skills to be independent in learning and obtaining information, which is crucial for accountants. Thus, the goal of teaching these skills is to develop lifelong learning skills and to succeed in their profession.

Management and entrepreneurship skills were also high, as shown in the results of this study and also in line with [24]. Entrepreneurship education should be designed to help students to develop skills in the field of business to be innovative, to identify opportunities at the workplace and be to self-managed [25]. Entrepreneurship activities that are found in the matriculation accounting programme can help students develop their entrepreneurial potential, interest and traits. The aspirations of entrepreneurship have positively impacted the application of entrepreneurial skills among accounting students. The content of the curriculum does not necessarily be operating and managing a business but should promote entrepreneurial characteristics that encourage students to be entrepreneurs themselves.

Communication skills, leadership and teamwork, has an overall mean that is at a high level and accordance with the study of [13]. These skill sets are valuable as a student needs to learn to communicate well and
effectively to lead group activities and build good relationships through collaboration among members of a group in an assignment. Communication skills can be applied during discussions within a group in writing the report and presentations. When students build a good relationship by cooperating with group members, they are able to respect the views of others, contribute ideas, efficiently develop goals and evaluate the progress of the group objectively [19]. Leadership skills, especially among accounting students, are an essential aspect to measure the level of professionalism and the need for effective management in the field of accounting [17].

Social responsibility skills have the average mean compared to other skills. Social responsibility skills are critical because teamwork and an understanding of culture, gender and age factor are necessary to ensure effective teamwork [28]. Integrating soft skills and hard skills will provide more significant opportunities for a successful career that demands both technical and tangible skills that can span international and cultural boundaries [10]. According to [11], the ability to build a social relationship and to control emotions are vital to building relationships.

The values, attitudes and professionalism has the lowest score, but students have demonstrated good work ethics in carrying out the assignments. These skill sets should be enhanced in the teaching and learning process as an aspect to develop the personality of a student. One potential impact of this would be a good sense of ethics and professionalism in accounting, which help reduce instances of financial scandals and restore the integrity of the accounting profession [12]. However, the process of applying and integrating values and ethics into the accounting curriculum is not as easy as expected. Certain pedagogical obstacles such as applying appropriate teaching techniques through knowledge, skills and experience within the ethical elements of accounting may exist due to limited resources.

6. Conclusion

This study has been conducted to identify the dominance of soft skills foster in practical skills through accounting assignments in a matriculation programme. This study showed that critical thinking and problem solving, information management skills and lifelong learning, and management and entrepreneurship skills are the skills dominant by matriculation accounting students. Some skills have been used highly, which means that a paradigm shift is necessary to develop soft skills that would be necessary for employment. Besides, accounting lecturers should make some improvement in restructuring the assignments at the matriculation level to enhance these soft skills that are required in the real world.

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