

Assessment of Practical Skills in Accounting Subjects among Matriculation Students

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Abstract- The purpose of this study was to assess the level of Practical skills of students among accounting students attending Perlis Matriculation College. A total of 80 first semester students comprising 32 male and 48 female students who took part in the study, which utilized assessments of individual assignments and group assignments. Students used Mr. Accounting software for individual assignments while case studies were used in group assignments. The studies lasted the length of a semester, which is 16 weeks. Lecturers evaluated the Practical skills of student skills through observation of accounting assignments. The data that were collected were analyzed focusing on descriptive. The findings showed that the overall learning outcomes has a high mean score and that students highly practiced these skill sets in their learning process. Besides, the achievement of accounting based on practical skills shows that students have achieved grades between 3.33 and 4.00. Analysis shows that male students show better performance than female students in practical skills.

Keywords: Accounting Assignment, Practical Skills, Matriculation,

I. INTRODUCTION

In Malaysia, human resource development is highly skilled and competent emphasized. To that end, education and skills training have gone through the process from time to time as the country's technology evolves. Industrial training or practicality plays a vital role in improving knowledge, skills, and expertise as well as efficiency. Practical skills are skills acquired through specialized training [4]. It includes training provided to students through practical skills in the classroom. Mastery of practical skills can be enhanced through the curriculum of an institution. The exercises provided cover the content of the curriculum and are influenced by the learning and facilitating in the classroom [5].

In addition to the training provided, the level of proficiency that a student demonstrates in practice can determine student performance in the classroom [4]. Practical skills should be maximized to meet the demands of the employer. In Germany, students follow 80 percent practical training and 20 percent theory [10] compared to Malaysia, students receive only practical training less than theory. Failure of educators to provide basic practical skills causes students to lose confidence. Most of the students are less skilled at linking the curriculum learned in the school to the needs of the job. Only a few students ensure that they are proficient in applying existing knowledge to theoretical or practical learning. Students are individuals who play a role in graduating with technical skills.

Nowadays employers emphasize the use of a hands-on approach to the curriculum is important for students to be exposed to the technology and skills associated with it to enhance their productivity. Based on the above statement, practical efficiency is an essential skill in the accounting profession in providing the best service to clients. A study by [15] involving 150 final year accounting students from three public universities and 50 employers from accounting firms found that preparation of syllabus is a practical skill that students of accounting need to possess. Whereas [13] find that preparing financial statements is an important practical skill for success in the accounting profession as it is in line with employers' requirements in conducting audits and preparing final reports.

II. PROBLEM STATEMENT

There has been criticism that current education and training in accounting are incompatible with the development of the business environment [11]. Also, dissatisfaction with the knowledge and technical skills acquired by graduates especially in the field of accounting has been the concern of employers [14]. The above concerns stem from the development of skills in courses including accounting. It is still unclear what skills a student needs to develop. Therefore, employers are less likely to offer jobs to graduates because of their lack of expertise in specific fields and soft [7]. It is also emphasized by Datuk Seri Idris Jusoh, former Minister of Higher Education on Accounting, which is one of the courses with the highest unemployment rates.

III. RESEARCH QUESTION

- (i) How practical skills are practiced among accounting students in matriculation?
- (ii) What is the level of practical skills in Accounting among Matriculation students?
- (iii) Are there differences in practical skills in accounting based on gender in matriculation?

IV. LITERATURE REVIEW

[21] Argue that the application of the new teaching methodology, the ABC model (A = Allocation, B = Book Valuation, C = Classification) to students taking Certified Public Accountant (CPA) exams at Historically Black College and University (HBCU) as a teaching model in accounting subjects to ensure that students master practical skills as well as develop critical thinking skills. In this regard, the use of the ABC model in learning and facilitation has proven to increase students' academic achievement, especially in Accounting subjects. This shows that practical skills are a factor in preparing graduates for the work environment.

This alone is not enough in today's workplace. Several studies address the importance of and emphasis on practical skills for Accounting students. In their study, [18] found that accounting students were more likely to rate their practical skills and oral communication skills higher than other skills. The statement is further reinforced in a comparative study of the skills required by graduates conducted in the USA, Australia, UK, New Zealand, and South Africa [1]. He found communication skills to be given high priority in generic skills. However, the UK places more emphasis on practical skills, numeracy and problem solving than New Zealand, USA, South Africa, and Australia. In the context of the above trial, students should equip themselves with mastery of technical skills that can be enhanced through practical skills to compete in job opportunities. This was pointed out by [17]. in the study by stating that soft skills are a combination of technical skills to make a graduate more useful and effective in the industry. Three elements connect students with practical skills: methods, procedures, and techniques.

(a) Elements of practical skills

[20] Describes practical skills involved in methods, procedures, and processes that refer to the understanding and efficiency in the use of tools and techniques in certain fields. Methods are a series of organized and systematic actions in the pursuit of goals. An example of the most commonly used method of accounting teaching is the mini project method. The project's mini-method involves students learning through real-life experiences. This method ensures that each student has a role to play in understanding the concept behind this project activity. Information sharing is carried out at the end of project implementation after the report has been prepared in a proper format and presented to other team members. The mini-project method is carried out in groups and this creates teamwork [20].

The procedure is the procedure for performing a job. The procedure used for the project method is to encourage ideas to be exchanged according to their respective roles and all ideas contributed according to relevance and no evaluation of the quality of the proposal. Work procedures performed on a set of tasks promptly and specific procedures for accomplishing things according to established standards.

The technique is a specific skill that is inherent in a method. If students cannot master the techniques, then the goals of the method will not be achieved. For example, the simulation technique used in the learning and facilitating the process is very similar to the actual situation in the work environment in which students play responsible roles and

interact with each other to make decisions on an issue or to solve a problem [23]. This provides the opportunity for students to analyze business situations, provide ideas and motivate them to continue the learning process.

Practical skill is a platform for both academic and technical students integrating theoretical knowledge with the actual work environment and applying the knowledge acquired. This program is very important for them to apply their theoretical knowledge previously obtained in a classroom or lecture [8]. Through this training program, students will have practical skills that enhance their understanding of significant work issues and increase marketability. Therefore, industry training provides unique space and opportunities for students to learn about roles and tasks related to their field of study. Besides, the need to run this program is a must for all students regardless of gender due to studies conducted by [22] indicated that there was no significant difference between the gender who performed this exercise.

V. METHODOLOGY

Quantitative methods have been used for the data collection on the assumption that such phenomena can be measured and report on who, why, when and how the phenomenon occurs [2], [6]. Accounting tasks and questionnaires have been used for quantitative data collection. The questionnaire was used to collect the respondents' information on the achievement of the practical skills from a study sample at the Perlis matriculation college. This quantitative approach enables researchers to collect large amounts of data over a short period.

The study area selected is the Perlis Matriculation College, The population of this study consists of the Accounting students of the Matriculation college per semester. Accounting students are chosen as the study population because such research is poorly conducted in matriculation. To ensure the validity of the data, the first-semester accounting student is taken because the duration of the study is sufficient for a student to do Accounting tasks. The basis for determining the sample volume is based on [9]. The sample from the Perlis Matriculation College is 80 students comprising 32 males and 48 females. Random sampling is also easy to use in the study sample selection based on the study needs so that each individual has the same opportunity to choose and does not rely on the selection of other subjects [16].

VI. IMPLEMENTATION

In accounting subjects at the matriculation level, 40 percent of the weight is used to assess achievement in practical skills. The practical skills used in accounting in matriculation are known as Mr. Accounting. Students use the software provided by BMKPM to practice practical skills in computer labs in matriculation. Students doing homework Accounting is an individual task with a weight of 10 percent. Lecturers act as facilitators when practical. Besides Mr. Accounting, students also practice practical skills through group assignments. Students are given seven weeks to complete a 30-percent group assignment. Students are given a business situation and need to form a business along with the required transactions according to the specifications provided by the lecturer. After completing the case study for the group assignment, the students presented their creativity [12].

Selection of 9 weeks is the first 18 hours of the semester for individual assignment tasks with the supervision of their respective lecturers in the Computer Laboratory based on the lecturer's timetable while 7 weeks of 28 hours are given to students to complete group assignments. As students carry out individual and group assignments, the lecturer makes observations on the skills demonstrated by each student and assesses the student's level of mastery by signing the questionnaire form. The joint reviewer with the selected accounting lecturer evaluates the same student based on the skills shown during the assignment. This is because the researcher is also an accounting lecturer who teaches in the college of matriculation and conjunction with the criteria of selection of the researcher as the executor and must teach the subject studied as the criteria used.

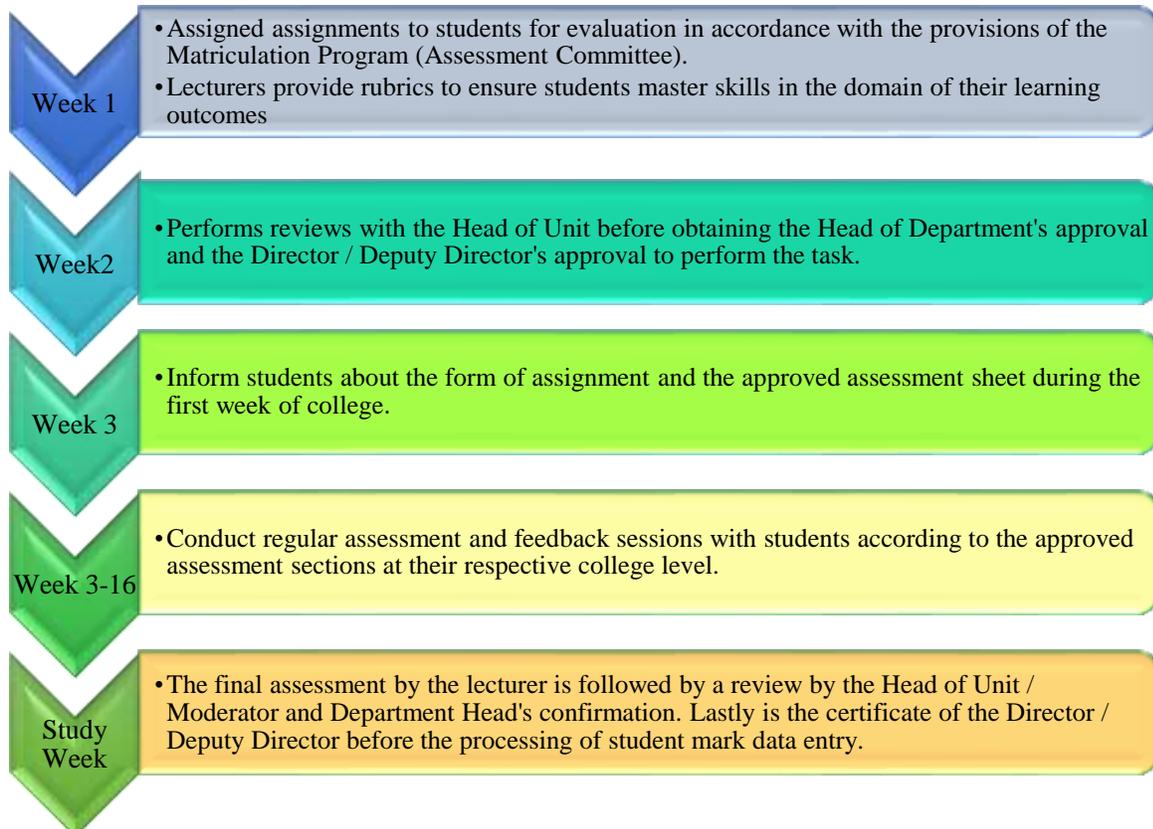


Individual assignment (Mr. Accounting)



Group assignment

Table 1: Implementation of accounting tasks in matriculation



VII. DATA ANALYSIS

Overall, the results of the descriptive analysis show that accounting students in matriculation have good practical skills. The results show the overall skills that the practical skills have applied to account students through assignment is at a high level (min 4.21). Analyze each skill applied also shows high levels. Some of the most advanced skills are communication skills with teammates and listening. The following table 1 shows the whole of the skills that have applied through accounting assignments among matriculation students.

Table 2: Student reflections on the practical Skills

	Practical skills	Min
1	Skill in computer software	4.08
2	Communication skills	4.60
3	The skill of analyzing instructions	4.23
4	Listening skill	4.30
5	Time management skills	4.23
6	Report writing skills	4.02
7	Ability to present reports/results	4.01
	Overall	4.21

Besides, the achievement of accounting based on practical skills shows that 97.5 percent (78) students have achieved excellent results. Students have achieved grades between 3.33 and 4.00. Meanwhile, 2.5 percent of students have achieved honors status. This situation shows that accounting students in matriculation have responded well to accounting assignments provided by accounting lecturers following the specifications required by BMKPM.

According to Table 1, the analysis of the mean score of Accounting practical skills achievement for 32 accounting male in matriculation ($M = 3.74$, $SP = .48$) while Accounting mean achievement score for 48 female accounting students in matriculation ($M = 3.69$, $SP = .62$). The mean for female and male students is at a moderate level. The results showed 32 (100%) male students and 46 (95.83%) female graduates excelled. 2 (4.17%) female students achieved honor level results (Matriculation Division Exam Unit, 2018/2019). This analysis also found that all students (100%) involved in the study sample achieved excellent and honors status in practical skills.

Table 3: Practical Performance Skills Analysis by Gender

Grade	Point value	Classification	Male	Female	Total
A	4.00	Excellent	8 (25%)	3 (6.25%)	11 (13.75%)
A-	3.67	Excellent	20 (62.50%)	40 (83.33%)	60 (75.00%)
B+	3.33	Excellent	4 (12.50%)	3 (6.25%)	7 (8.75%)
B	3.00	Honors	0 (0.00%)	2 (4.17%)	2 (2.5%)
B-	2.67	Honors	0 (0.00%)	0 (0.00%)	0 (0.00%)

VIII. DISCUSSION

In this context, the implementation of practical training exposes students to real-life scenarios that occur in the workplace on their own as well as to adapt and adapt to the environment rather than learning the theory in the classroom. In the context of the above trial, industrial or practical training cannot be carried out at the matriculation level as the vision and mission of establishing matriculation is to prepare students for entry to higher education institutions. This clearly illustrates that practical skills among matriculation students can only be absorbed and evaluated based on the assignments given. This is sufficient according to the level of study and the factors of learning duration. Overall, practical skills are very important to accounting students, especially in matriculation. The application of practical skills during the learning process and mastery of accounting subjects is the first step to expose students to these skills before they even step foot into university. Therefore, the practical skills that a student possesses are a guide for employers to offer employment. Accurate and easy to understand reports so that a message can be delivered clearly. The ability to convey messages clearly and free from confusion will evoke high work pressure among students and lecturers, avoiding conflicts and misunderstandings as well as arouse mutual trust in one another. For writing skills and expanding the reports, each with a mean score of 4.02 and 4.01. In conclusion, the skills that the industry has put into practice are essential to produce a diverse workforce. This is proven by the analysis that has shown that these skills have been emphasized while students undergo practical training.

IX. CONCLUSION

The purpose of this study is to evaluate the contribution of practical skills development students who have undergone practically. The skills studied are important skills and required by employers for hiring new employees. Therefore, students need to be equipped with this skill before tracking down the real work environment. Based on the findings research, the majority of employers have applied these skills to students. Acceptance level skills and mastery of students' skills also show that they are at a high level. However, there may be other skills that may be needed for the study on time forward. In addition to the skills being studied, students also provided feedback on the scope of work given to them. Most are still within an acceptable range. Maybe with some improvements to the matriculation management system adds more value to the existing scope of work. This does not just cover to satisfy the need to meet the requirements of a graduate student, and even offer job opportunities upon completion of industrial training. Students who are going through practical training should be open about it this is so that they can seize the opportunity that is best served by them.

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