Communication Skills as a Subject in the Programme Cost and Management Accounting at a South African University

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Abstract: The purpose of this paper is to evaluate the communication proficiency of the Cost and Management (CMA) students and to assess whether the studying of the subject, "Communication Skills", is having any positive influence on students' skills development. The research design for this paper was descriptive, quantitative and cross-sectional. The target population was 556 CMA students. A census survey was conducted. Findings, which were analysed with the aid of descriptive statistics, indicate a significant correlation between skills in English proficiency and better grades in CMA. This paper recommends the implementation of a screening mechanism and the provision for the acquisition of communication skills for first-year university students.

Keywords: Management Accounting, Financial Accounting, Communication, Urbanisation, Critical Thinking Skills, Language Proficiency, Literacy Skills

1. Introduction

Good communication skills are an important element for success to university students in the Cost and Management Accounting (CMA) course. Communication is a process where information is directed by the sender to the receiver, the message is decoded by the receiver, and the feedback is returned to the sender (Shannon, 1948: 381). The essential aspect of communication is feedback. Management accounting requires a high volume of problem solving and decision making by CMA students who should be competent in English, have good communication skills and be critical thinkers. The skills required by students to be critical thinkers include observation, interpretation of theory and analysis of problems, inference evaluation and explanation (Kurland, 2000). The superficial approach presently engaged by students may not suffice as the most appropriate approach for studying the CMA course. Pickworth (2001: 140) indicates that the deep approach to learning produces the best quality graduates who become great leaders of tomorrow and provide manpower to enhance the country's economic and social development. Therefore, the aim of this paper is to evaluate the communication proficiency of CMA students and assess whether communication skills are affecting positively on students who are lacking these skills. The remainder of this paper constitutes the literature review, research methodology, research findings, conclusion and recommendations. The literature review focuses on language proficiency, literary skills and critical thinking skills. The research design of this paper is descriptive, quantitative and cross-sectional in nature. Research findings are presented in the form of descriptive statistics. The conclusion and recommendations highlight the major implications of the paper. It is envisaged that the findings of this paper will bear relevance to other universities, particularly in developing countries, and serve as a basis for further discussion and debate.

Significance of Study: The field of accounting is broadly quantitative in nature, but management accounting, is more qualitative in nature. At the university, all examination papers are set and answered in English, although many South African students in higher education regard English as their second language. Therefore, these students are disadvantaged from obtaining good examination results. Vinke and Jochems (1993: 284) indicate that, if the level of English proficiency is low, then it becomes more important in defining academic achievements. They suggest that a better command of the English language increases the chance of being academically successful.
2. The Importance of Language

Fakeye & Yemi (2009: 490) reveal that the English language proficiency is a good indicator and contributes positively to academic achievement. Cheng’s (2007: 588) study on the designing of curriculum at universities in the accounting discipline acknowledges the importance of English in the course syllabus. Rauchas, Rosman, Konidaris and Sanders (2006) believe that language courses studied at high school were better predictors of academic performance at the tertiary level.

Language Proficiency: Tshothsho (2006: 1) mentions that many rural school students’ language proficiency is affected by the lack of resources and that their teachers are not adequately trained to teach English. Matlala (2005: 39) reports that 90% of black students indicate that they have problems with the English language at the University of KwaZulu-Natal. Eiselen and Geyser (2003: 118) investigated the issues between ‘Achievers’ and ‘At Risk’ students in an accounting class and presented evidence that the two groups differ in terms of language proficiency, with the ‘Achievers’ having better communication skills than the students ‘At Risk’. If the medium of instruction at a university is English, then the proficiency in English becomes essential. Wong and Chia (1996: 183) provide empirical evidence that students who were more competent in the English language achieved a higher level of performance in the financial accounting course at a Hong Kong University. Consequently, language proficiency is an important communication tool.

Decision Making and Problem Solving Abilities: A student of CMA has an ultimate goal of becoming a management accountant and a member of the Chartered Institute of Management Accountants (CIMA). The task of a management accountant requires extensive decision-making and problem solving abilities. Slabbert and Gouws (2006: 342) indicate that language and communication play a crucial and integral part in knowledge creation, which is a source for decision making that produces an action to influence reality. The information that is acquired through relationships, meaning and language and perception gained from experience, mind-sets and values are interpreted through the thinking memory. Once the data has been interpreted and understood, a judgement can be taken. Such a judgement influences knowledge, which, in turn, enables language and communication to make decisions and take actions.

Literacy Skills: An analysis of the importance of reading, academic writing, spelling, listening and speaking follows.

Academic Writing: The CIMA profession requires an individual to be proficient at report writing, which is accomplished by academic writing. Management accounting is concerned with providing information to an organization’s individuals who direct and control its operation. Ramos (2010: 31) found a positive correlation between reading techniques and writing proficiency. The results reveal that reading techniques are valuable predictors of writing proficiency.

Reading Abilities: Reading and writing are interdependent. Since academic writing is important to the CIMA profession, it becomes equally imperative that reading is also a necessity. Moreover, reading does not guarantee performance, but poor reading ability functions as a barrier to effective performance (Bohmann and Pretorius, 2002: 204). The inquiry that was instructed by former President Mandela into the quality of education at rural schools revealed crucial problems. The report concludes that learning topics were dealt with at low levels of conceptual knowledge and tasks were set at low levels of challenge. The report also indicates that children hardly ever read or write and, when they do, it was often in single words or phrases and that the availability of books was scarce (Hall, 2001: 15).

The Rauding Theory: The importance of reading is to comprehend and understand the contents of what is required from the examiner or the question and to apply that knowledge in solving the problem. Students are exposed to different reading strategies, which can be best classified according to the Rauding Theory. Reading can be categorised as scanning, skimming, rauding, studying and memorising (Carver, 1978: 118). Rauding means understanding or comprehending words or sentences in a passage and is the combination of reading and listening, reading by looking at written words to ascertain the meaning and listening to spoken words to ascertain the meaning. A person is raiding if the individual is not scanning, skimming, studying or memorizing.
but is looking at a hundred per cent of the words in a text passage in sequential order and concurrently understanding all the thoughts enclosed in the passage (Carver, 1978: 117).

**Critical Thinking Skills:** The curriculum of CMA requires inference learning due to the high volume of problem solving and decision-making. Inference is the reasoning involved in forming conclusions and making logical judgments based on circumstantial evidence and prior conclusions rather than based on direct observation (Princeton word-net, 2010). Critical thinking involves an intellectually disciplined process and the application of a combination of abilities by the student. According to Kurland (2000), these abilities may include, but are not limited to, rationality, self-awareness, discipline and judgment.

**Student Perception:** The common perception among students who are interested in pursuing careers in accounting is that they feel that being good with numbers means that they do not have to be good with communication and language (Ameen, Bruns and Jackson, 2010: 63). They believe that entering the accounting environment only requires technical rather than communication skills. To succeed in the accounting profession, it is pivotal to have a combination of both skills. Lin, Grace, Krishnan and Gilsdorf (2010: 64) believe that students view communication as a non-accounting prerequisite rather than an essential part of the accounting curriculum. Students with language deficiencies, and second language students with the perception that studying accounting, especially CMA, does not require communication skills, will undertake the course for all the wrong reasons and struggle with the curriculum. Even if these students succeed academically, there are wider negative implications like unemployment (Graham, Hampton and Willett, 2009).

**Communication by Accounting Professionals:** Research confirms that accounting professionals and educators believe that oral and written communication is pivotal for the success in the accounting profession. Wessels (2005: 91) stresses that communication and problem-solving skills are of vital importance by professional accountancy bodies. Newly appointed graduates with poor communication skills can lead to an unproductive labour force, ineffective control, poor co-ordination and, ultimately, management failure. The problem stems from different personal backgrounds and different types of education. Ninety one percent of all accounting professionals indicate that oral communication skills are essential in new graduates and 74.5% indicate that the new graduates seldom had the required skills (Gray, 2010: 51).

**School Location and Social Factors:** A large number of schools in rural areas are dysfunctional and some of these schools have dilapidated classrooms, which cater for multiple grade levels (Perumal, 2009: 38). In the rural environment, where poverty is widespread and HIV/AIDS is rife, these dysfunctional schools become defined by the absence or non-existence of meaningful teaching and learning (Mitchell, Dillon, Wilson, Pithouse, Islam, O’Connor, Rudd, Staniforth and Cole, 2010: 47). The following are some of the issues that undermine the very purpose by which schools justify their existence.

**Location of schools:** Research indicates that there is a correlation between the location of schools and academic performance of students, especially when the medium of instruction is English. Pantages and Creedon (1978: 60) indicate that high dropout rates at tertiary institutions were associated with students from rural areas and small towns. Spady (1971: 41) carried out a stepwise study on the dropouts from higher education and reveals that rural and small towns are contributing factors to dropout rates. Students from rural areas feel alienated and lack social interaction, leading to the dropout rates.

**Resources:** Perumal’s (2009: 38) research on inclusive education in South Africa reports that rural schools were dysfunctional and lacked the resources to properly operate as learning centres. The researcher also indicates that teachers taught multiple grade levels and mindless rote learning that confused, rather than intellectually stimulated, the students. The large class sizes and lack of training to teach multiple grades have led to teacher frustration, which exacerbated the problem (Brown, 2010: 206).

**Rote Learning:** There is also a growing concern about the falling standards among students at tertiary levels in South Africa due to the level of competence at the English language because most of these students come from rural backgrounds and the teachers are not properly trained to teach English (Tshothsho, 2006: 1& 219). Most of these rural teachers have a three-year teacher certificate with no postgraduate qualifications.
(Phurutse, 2003: 6). The types of training that most African teachers have received are transferred onto the students by encouraging rote learning.

**Social Influences:** Children that go hungry to school are not going to concentrate on what the teacher is communicating and explaining. Rural schoolchildren have to travel long distances to school and, when they arrive, they are too tired to concentrate on learning. They will have to travel back home and it will be difficult to reflect on what was done in school for that day. Matlala’s (2005: 33) research into barriers affecting achievement with first year students found that, overall, more rural students experienced difficulties than urban students and indicated that 67% of rural students had difficulties with their studies compared to 55% of urban students. Rural schools are also confronted with issues of poverty, HIV and Aids, which have an impact on student performance.

**Rural Students Skills:** Urban students start reading and writing at an earlier age as compared to rural students and this could have an impact on their academic results at tertiary levels (Banda, 2003: 118). Since rural school students start at a much later stage with literacy skills, they may perceive that the lecturer, at the tertiary level, is communicating too fast for them to digest the information, yet this may not be an issue for English First Language or urban students. Souter, Archer and Rochford (1992: 33), who carried out a study at a rural institution in 1987 and 1988 on 52 first-year English second language students, found that inference is crucial to reading. Therefore, an inadequate performance in inference of most students is a cause for concern.

**Role of Gender:** Cognitive learning styles affect various learners differently. The different genders have their own unique cognitive learning styles. Therefore, the compatibility or incompatibility between their preferred thinking and reasoning capabilities are more likely to affect understanding and ultimately their academic performance (Bosire, Mondoh and Barmao, 2008: 597). Male students have a tendency to take more risks during examination conditions than female students. Accounting was known as a male dominated profession previously and this could explain why males were more successful academically but, over the years, females have made huge inroads into the male dominated profession (Lanier and Tanner, 1999: 76). Several studies have found that male students were outperforming their female counterparts. A study by Blaylock and Lacewell (2008: 59), into assessing prerequisites as a measure of success, found that the inclusion of gender to be the model of best fit when determining student performance in accounting. There is also literature to suggest and support that female students perform better academically than their male counterparts.

**Quality Learning Versus Superficial Learning:** Accounting, in general, is basically quantitative in nature, but management accounting, although a division of this broad knowledge, is qualitative in nature. The qualitative aspect of management accounting is further amplified by the Chartered (CIMA) which defines management accounting as "the process of identification, measurement, accumulation, analysis, preparation, interpretation and communication of information (both financial and operating) used by management to plan, evaluate and control within an entity and to assure appropriate use of and accountability for its resources" (National award for management accounting, 2010). Learners should be able to read, interpret and analyse questions. Quality learning can be achieved by good communication skills and deep approach to learning. Pickworth (2001: 140) believes that a deep achieving approach to learning is regarded as the most adaptive approach for quality learning.

3. **Methodology**

**Target Population:** This study was conducted within a quantitative paradigm. The target population selected for investigation included all CMA students enrolled at a South African university in 2007 and 2012. The data was obtained from the university’s computer system known as the Integrated Tertiary Software (ITS). It was essential to get the perception of both the former and present students on the subject communication to note any correlation between the two groups of students.

**Sample Design:** Since a census survey involves collecting quantitative information about members in a population, it often results in an adequate number of respondents to have a high degree of statistical confidence (Welman, Kruger and Mitchell, 2005: 6-9). The census survey was, therefore, considered more appropriate to the study.
**Questionnaire Design:** The questionnaire was formulated by using closed-ended questions. The questionnaire was pre-tested before it was used to collect the information in order to establish if the content and sequencing of questions were correct. Any amendments that needed to be made were done before the research was piloted. It was necessary to include questions that were presented in the mid-year main and year-end main examinations of 2009 in the study and to ascertain student performance in the interpretation and analysis of information given in the examination papers with regard to communication skills. The following questions, with mark allocations, were presented in the mid-year main and year-end main examinations of 2009.

**Mid-Year Main Examination 2009**

- **Question 1:** Describe activity based budgeting. (7)
- **Question 2:** Discuss the problems that may be experienced when attempting to use a stock control system based on the economic order quantity model. (2)
- **Question 3:** Discuss the JIT inventory system and list the five elements of this system. (5)

**Year-End Main Examination 2009**

- **Question 4:** State, giving reasons, what change there will be in the time taken to complete the project if the time for activity D increases from 7 to 9 weeks. Indicate why there will be an increase or decrease in cost for the whole project. (3)
- **Question 5:** State, with reasons, what decision Silvestre should make. (2,5)

**Data Analysis:** All data with regard to the list of students registered in 2007, their Grade 12 examination results, list of students qualifying for the Diploma, gender, race and last school attended were included on an excel spreadsheet. The information was verified with the manual copies of matric certificates and statement of results obtained from Alchemy. This was done to ensure that the information obtained through the ITS system, which is subject to errors due to human data input, was accurate. All missing data were updated on the excel spreadsheet. Students’ academic results were also entered into the excel spreadsheet. The data and questionnaires were analysed using the Predictive Analytic Software (PASW) Statistics version 18.0. The results were presented in the form of pie, column and bar graphs, cross tabulations and figures. The Cronbach Alpha coefficient was calculated, and Pearson Chi-Square tests and Paired Sample tests were conducted.

**4. Research Findings and Analysis**

**Overall Analysis of the 2007 Student Cohort:** Students, who graduated within the three-year period as required by the duration of the instructional programme, were categorised by gender into English first language (EFL) and English second language (ESL) students. The grades on the qualitative questions of students who graduated and the graduates’ qualification averages were also included to satisfy the objectives of the study.

**Students’ Graduation Rates According to Language:** Graduation rates were included to ascertain the academic performance of students at DUT who matriculated with English as either first or second language. The total number of students that graduated within the three-year academic period was 57 students from the 204 students that were enrolled in 2007. The overall graduation rate was 28%.

Figure 1 illustrates the percentages of students who graduated according to language. There were 20 EFL students qualifying for graduation within the required three-year period. According to gender representation, there were 21.05% female and 14.04% male students graduating. A total number of 37 ESL students graduated within the three-year period. There were 29.82% of ESL female and 35.09% of ESL male students that qualified for graduation. There was little difference between the genders and pass rate for the first and second language students.
According to Figure 2, the total percentages of EFL and ESL students graduated within the three-year period, irrespective of gender, were 27.03% and 28.91%, respectively. Overall, there was no significant correlation between the graduation rate of first and second language students.

**Mid-Year Main and Year-End Main Examination Papers:** A benchmark of 50% was used to categorise the students' academic performance of the qualitative questions that appeared in the 2009 examination. Students, who obtained 50% and over in the final mark for each question, were classified as high achievers, and students, who obtained below 50%, were classified as low achievers. The student performance was further classified according to gender, EFL and ESL students. A total of five questions were chosen from both the Mid-Year Main and Year-End Main Examinations. Academic performance on three of the five questions was very poor by both genders. Figure 3 illustrates the percentages of female students that achieved a 50% and over aggregate for Question 1 (3%), Question 2 (28%), Question 3 (76%), Question 4 (55%) and Question 5 (79%). The percentages of male students that achieved a 50% and over aggregate were as follows: Question 1 (0%); Question 2 (18%); Question 3 (75%); Question 4 (32%); and Question 5 (71%). The mean scores for both female and male students were 48% and 39%, respectively.
As illustrated in Figure 4, EFL students performed relatively well in Questions 1, 4 and 5 as compared to the ESL students who achieved better results in Questions 2 and 3 in the High Achievers’ category. The results achieved by the EFL students for Question 1 = 5%, Question 2 = 15%, Question 3 = 75%, Question 4 = 55% and Question 5 = 80%. The results for the ESL students were Question 1 = 0%, Question 2 = 27%, Question 3 = 78%, Question 4 = 38% and Question 5 = 73%. The mean scores for the five questions achieved by the EFL and ESL students were 46% and 43%, respectively. EFL students performed moderately better with an advantage of 3% difference in the mean score compared to the ESL students.

Qualification Average by Language: The graduates’ total qualification average was considered to ascertain the students’ overall performance in CMA. The qualification average and grade 12 English results were then classified according to EFL and ESL students and further classified according to gender.

Overall Qualification Average: Figure 5 displays the overall CMA qualification average of EFL and ESL students, irrespective of gender. The qualification average of EFL graduate students achieving a 75% & over = 5%, 70% & over = 15%, 60% & over = 55% and 50% & over = 25%. The grades for ESL students were 75% & over = 0%, 70% & over = 11%, 60% & over = 70% and 50% & over = 19%. The qualification grade point
averages of EFL and ESL students achieving a distinction or 75% & over were 5% and 0%, respectively. There were more EFL students achieving better qualification averages than ESL students.

**Figure 5: Graduates' Qualification Average by Language**

![Figure 5: Graduates' Qualification Average by Language](image)

**Table 1: Pearson Chi-Square Tests of Graduates**

<table>
<thead>
<tr>
<th>Qualification Grade Point Average</th>
<th>Pearson Chi-Square Tests</th>
<th>Student Graduation According to Urbanisation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Graduated</td>
<td>Urbanisation</td>
</tr>
<tr>
<td></td>
<td>Matric Symbol for English</td>
<td>Matric Symbol for English</td>
</tr>
<tr>
<td>Chi-square df Sig.</td>
<td>16.061 0.013*</td>
<td>12.974 0.113a,b</td>
</tr>
<tr>
<td>6 6</td>
<td></td>
<td>8</td>
</tr>
</tbody>
</table>

The better qualification averages of EFL students are further supported by the chi-square test results in Table 1, which shows that there is a significant relationship between the qualification grade point average and the first language matric symbol.

**Student Graduation According to Urbanisation:** According to Figure 6, the percentages of urban and rural students that graduated were 55% and 45%, respectively. The overall graduation rate of students who attended urban schools was greater. It seems that students that were attending urban schools were better prepared for tertiary education.

**Figure 6: Graduation Rate Based on Urbanisation**

![Figure 6: Graduation Rate Based on Urbanisation](image)
**Overall Analysis of the 2012 Student Cohort**

**EFL & ESL Students’ Perception of Communication Skills & Language:** Table 2 summaries the perception of respondents in terms of them being classified as first or second language users of English. Both the EFL and ESL respondents with a majority of 48% and 53%, respectively, acknowledged that the English language affected them in obtaining better grades in CMA. Both the EFL and ESL respondents, with a majority of 65% each, indicated that the lecturers in CMA were unaware of their poor understanding of the English language. A 61% majority of both groups also indicated that the poor understanding of English was not considered by their lecturers in preparation of lectures and examinations. Over 50% of the respondents believed that their grades were affected by their low knowledge levels in English. Table 3 indicates the perception on communication skills of the respondents being classified as first or second language users of English. Both EFL and ESL users acknowledged that communication skills were important. Second language users have a slightly higher agreement value than the first language users for the majority of the statements. The higher agreement value of the ESL users could be attributed to the difficulties experienced by them in an environment where the majority of the speakers are English and English is also a globally recognised language.

**Table 2: Analysis of Questions 13 to 19**

<table>
<thead>
<tr>
<th>English First Language</th>
<th>English Second Language</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disagree</td>
<td>Neutral</td>
</tr>
<tr>
<td>My knowledge of the English language affected me in obtaining better grades in the course Cost and Management Accounting</td>
<td>29.22</td>
</tr>
<tr>
<td>My understanding of the English language was considered by the lecturers from other departments</td>
<td>33.33</td>
</tr>
<tr>
<td>My lecturers change their lecturing material to enhance my understanding of the English language</td>
<td>37.82</td>
</tr>
<tr>
<td>My poor understanding of English was known by my lecturers from Cost and Management Accounting department</td>
<td>64.52</td>
</tr>
<tr>
<td>My poor understanding of English was considered by my lecturers in preparation of lectures and examinations</td>
<td>64.52</td>
</tr>
<tr>
<td>I was given guidance to communicate effectively by my lecturers</td>
<td>51.06</td>
</tr>
<tr>
<td>Lecturers gave me /my class feedback on my/our understanding of English</td>
<td>52.69</td>
</tr>
</tbody>
</table>

**Table 3 Analysis of Questions 1 to 12**

<table>
<thead>
<tr>
<th>EFL</th>
<th></th>
<th></th>
<th>ESL</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Disagree</td>
<td>Neutral</td>
<td>Agree</td>
<td>Disagree</td>
<td>Neutral</td>
<td>Agree</td>
<td></td>
</tr>
<tr>
<td>Is useful in improving one’s communication skills</td>
<td>21.79</td>
<td>20.51</td>
<td>57.69</td>
<td>15.79</td>
<td>23.68</td>
<td>60.53</td>
</tr>
<tr>
<td>Improves my oral communication</td>
<td>24.36</td>
<td>27.56</td>
<td>48.08</td>
<td>22.32</td>
<td>25.89</td>
<td>51.79</td>
</tr>
<tr>
<td>Improves my written communication</td>
<td>26.28</td>
<td>23.72</td>
<td>50.00</td>
<td>20.18</td>
<td>26.32</td>
<td>53.51</td>
</tr>
<tr>
<td>Improves my reading</td>
<td>27.27</td>
<td>28.57</td>
<td>44.16</td>
<td>22.12</td>
<td>26.55</td>
<td>51.33</td>
</tr>
<tr>
<td>Assists me in contributing to the social and economic development</td>
<td>29.03</td>
<td>27.74</td>
<td>43.23</td>
<td>27.19</td>
<td>41.23</td>
<td>31.58</td>
</tr>
<tr>
<td>Assists me in organizing and managing my actions responsibly and effectively</td>
<td>27.10</td>
<td>27.74</td>
<td>45.16</td>
<td>26.55</td>
<td>26.55</td>
<td>46.90</td>
</tr>
<tr>
<td>Assists me in displaying an understanding of the world as a set of related systems by recognising that problem solving contexts don’t exist in isolation</td>
<td>27.45</td>
<td>32.03</td>
<td>40.52</td>
<td>18.58</td>
<td>38.94</td>
<td>42.48</td>
</tr>
<tr>
<td>Assists me in working effectively with others as a team player</td>
<td>19.48</td>
<td>24.03</td>
<td>56.49</td>
<td>15.18</td>
<td>25.89</td>
<td>58.93</td>
</tr>
<tr>
<td>Assists me in identifying and solving problems which responses display that responsible decisions using critical and creative thinking</td>
<td>20.13</td>
<td>32.47</td>
<td>47.40</td>
<td>17.54</td>
<td>27.19</td>
<td>55.26</td>
</tr>
<tr>
<td>Assists me in collecting, analysing, organising and critically evaluating information</td>
<td>20.92</td>
<td>33.99</td>
<td>45.10</td>
<td>15.04</td>
<td>30.09</td>
<td>54.87</td>
</tr>
<tr>
<td>Assists me in communicating effectively using numerical skills</td>
<td>35.06</td>
<td>27.27</td>
<td>37.66</td>
<td>23.01</td>
<td>41.59</td>
<td>35.40</td>
</tr>
<tr>
<td>Assists me in communicating effectively using language skills</td>
<td>23.53</td>
<td>22.88</td>
<td>53.59</td>
<td>18.92</td>
<td>21.62</td>
<td>59.46</td>
</tr>
</tbody>
</table>
5. Conclusion

The research was conducted due to poor academic performance by students in the CMA programme at a South African university. It seems that an inadequate knowledge of the English Language is one of the contributing factors to the low success rate of students graduating for the course. This study established that communication skills were one of the important elements in the success of students in the CMA programme. The inquisition into the problem revealed that, irrespective of EFL or ESL differences, students with good communication skills or a good grade 12 English Language symbol enhanced their opportunities of being successful in the CMA programme. The study also provided sufficient evidence testifying that a greater proportion of enrolled students do not have the necessary communication skills to answer qualitative type questions that appeared in the 2009 examinations. Gender and the location of schools also played a role in the academic performance of students. The overall performance of female students was slightly better than their male counterparts. EFL female students demonstrated much better academic performance than the EFL male students did. The globalisation of commerce and industry has made reaction time by decision makers more important than ever before. This study postulates the essence of communication skills to assist students of management accounting to become sound decision makers.

Recommendations: Based on the research findings, the following suggestions are made to enhance students’ academic performance.

Implementation of a Universal Screening Method: The Department of management accounting is currently offering two programmes, one for the mainstream students and the other is a four-year Extended Curriculum Programme for students who do not meet the criteria for the mainstream programme. It is advisable for the department to apply a universal screening method in combination with the grade 12 or matric results. Standardized Assessment Tests for Access and Placement (SATAP), or any other recognised test, should be employed as a universal screening method to assess the student’s competency in the English Language and/or any other subject that is deemed essential in the CMA curriculum, after admission, but before registration.

Ranking of Students: Students should be ranked after applying the universal screening method according to the outcome of the test results. The placement of the student on either the mainstream or the four-year extended programmes will depend on the ranking and, thereafter, registration can take place.

Duration of the Communication Skills Programme: It is further suggested that the extended programme should make provision to include an additional semester to the duration of the subject Communication Skills to meet the needs of the students who are lacking the necessary skills to equip these students with the appropriate levels of the English language. Communication skills are also an integral part of CMA and, therefore, one semester is not sufficient to meet the students’ needs.

Course Specific Structure: The subject Communication Skills should not be just a universal generic course that is offered by all degrees and diplomas. Cost and management accountants prepare numerous reports. Some reports will focus on the efficiency of managers and how the business units have performed by comparing actual results to benchmarks. There are other reports that entail timely, frequent updates on key indicators. Analytical reports are needed to investigate specific problems such as a decline in the profitability of a product line and sales. Financial accounting, in contrast to CMA, is focused on producing a limited set of specific prescribed annual and quarterly financial statements in accordance with Generally Accepted Accounting Principles. As illustrated, the CMA profession requires a lot more report writing in contrast to financial accounting. Therefore, the prerequisites of Communication Skills of each qualification will differ and entail different skills from students that are enrolled for the different degrees and diplomas. Communication Skills should, therefore, be one that is tailored and applied to suit the needs of each degree or diploma structure.
References


