

**The Impact of Communication Skills as a Subject in the Programme Cost and  
Management Accounting at the Durban University of Technology**

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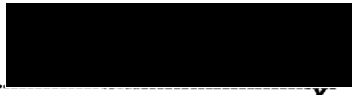
**I declare that this dissertation is my own work and all sources used have been  
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## **DEDICATION**

This dissertation is dedicated to my late father, Kristnasamy Naidoo, who has given me the opportunity of an education from the best institutions and support throughout my career. He taught me that hard work and perseverance does not go unrewarded and it was through his inspiration that I undertook the current study.

I wish to thank my mum for her unconditional love, support and motivation.

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## **ABSTRACT**

The aim of this research is to evaluate the communication proficiency of students studying Cost and Management Accounting (CMA) and to assess whether the subject communication, as a course, is having any positive influence on students who are lacking critical thinking and literacy skills. It is necessary to analyse the factors affecting communication because of the diversity of the Durban University of Technology (DUT) students coming from different cultural, ethnic and geographic backgrounds before evaluating the communication proficiency of students. The field of accounting is broadly quantitative in nature, but Management Accounting, although a branch of this broad knowledge is more qualitative in nature. Data analysis, report writing and decision making are fundamental to Management Accounting.

The target population for the study was CMA students. This population entails students enrolled for the first time in 2007 and current second and third year students. It was necessary to follow the progress of the 2007 cohort of students to establish whether students were achieving their qualification within the specified three year period as required by the CMA course and whether communication skills were an issue if they were unsuccessful. The objective to include second and third year students registered in the Department of Management Accounting at DUT in 2012 was to acquire current and pertinent information with regard to student perception on the subject relating to communication skills.

An analytical type of research approach was used to conduct the study and quantitative data was collected using questionnaires and computer reports to gain an insight into the impact of communication skills as a subject in the CMA programme. The study confirmed that gender and the location of schools played a role in the academic performance of students. The overall performance between the genders revealed that female students performing slightly better than their male counterparts. English First Language (EFL) female students demonstrated much better academic performance than the EFL male students. Irrespective of language differences, if a student had an

aptitude and performed well in the English Language at grade 12 or matric, the student has a better chance of being more successful with the CMA programme.

The number of EFL and English Second Language (ESL) students acknowledging that the English language affected them in obtaining better grades in CMA was fifty one per cent. Since the second and third year CMA students perceive that their lecturers were unaware of their poor understanding of the English language after completing the subject Communication Skills in the first year of study indicates that the subject is not having the desired affect. Both EFL and ESL students also acknowledged the vital role that Communication Skills play in education, social and economic development.

This study, inter alia, recommends a screening of new students for English proficiency and providing academic support for students who have problem with literacy skills. It also recommends increasing the subject content of Communication Skills and extending the duration from one semester to two semesters.

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## LIST OF ACRONYMS

DUT	Durban University of Technology
CCFOs	Critical Cross Field Outcomes
CMA	Cost and Management Accounting
CPUT	Cape Peninsula University of Technology
ECP	Extended Curriculum Programme
EFL	English First Language
ESL	English Second Language
FET	Further Education & Training Phase
GET	The General Education & Training Phase
HESA	Higher Education South Africa
ITS	Integrated Tertiary Software System
MUT	Mangosuthu University of Technology
ND	National Diploma
NQF	National Qualification Framework
NSC	National Senior Certificate
SAQA	South African Qualification Authority
SATAPS	Standardised Assessment Tests for Access and Placement
SC	Senior Certificate
SGB	Standards Generating Body

UMALUSI Council for Quality Assurance in General and Further Education and  
Training

# **CHAPTER 1**

## **INTRODUCTION**

### **1.1 INTRODUCTION**

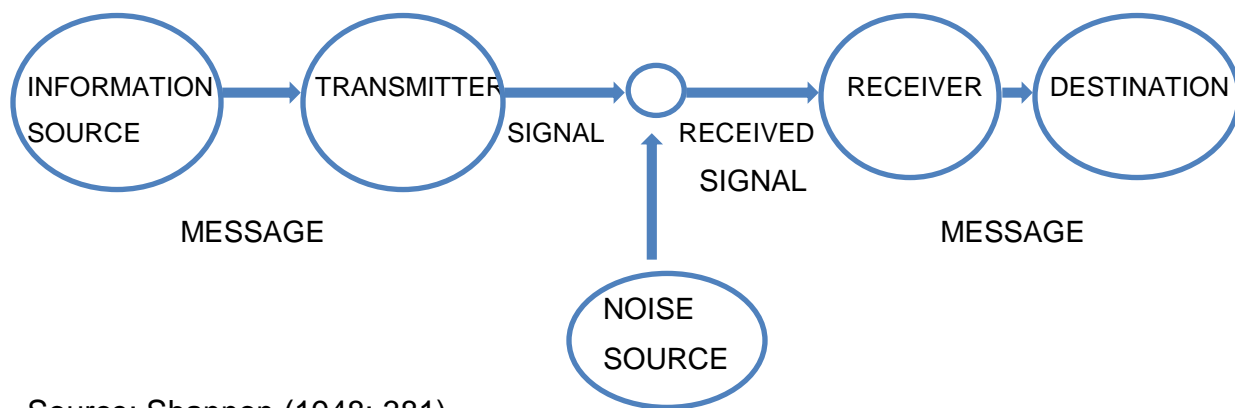
The chapter begins by discussing the term 'communication', the process that it involves and the importance of good communication skills that is required to study the CMA course. The background of the study describes South Africa's population by language, indicating that English is a minority language, which has led to the aim of the study. The chapter also reflects on the problem of CMA students', the objectives and significance of the study. The methodology employed and outline of the study is also included.

### **1.2 COMMUNICATION AND THE IMPORTANCE OF MANAGEMENT ACCOUNTING**

As illustrated in Figure 1.1, communication is a process where information has been put together and directed by the sender to the receiver by any method and the message is then decoded by the receiver and feedback is returned to the sender (Shannon, 1948: 381). Shannon and Weaver's model of communication is still widely accepted and presently used. The essential aspect of communication is feedback and effective communication can only take place once feedback has been fulfilled. Problems arise when there is a lack of feedback which is detrimental to the student and can determine whether he/she is successful in his/her studies.

If the medium of instruction is English within an institution, then it becomes imperative for the student to be proficient and knowledgeable about the language (Blacquiere, 1989: 78). Failure to communicate can result in misunderstandings but, more importantly, lead to poor academic performance and low student morale.

**Figure1.1 Communication model**



Source: Shannon (1948: 381)

Management accounting includes financial reporting to non-management groups such as creditors, shareholders and tax authorities. It requires a high volume of problem solving, decision making and CMA students must be competent in the English Language and have good communication skills. The subject content requires critical thinking by students. Critical thinking involves clarifying goals, examining statements, evaluating evidence and assessing conclusions. The skills needed 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 many students may not suffice or be regarded as the most appropriate approach for studying the CMA course. There is a fundamental difference between a deep and a surface approach to learning. The former is where students are aiming towards understanding and the latter relates to where they are aiming to reproduce material in a test or exam rather than actually understanding it (Pickworth, 2001: 140). The subject requires knowledge that was gained in the first and second year to be applied in third and fourth year levels. Success and good results in CMA can be achieved through deep approach to learning.

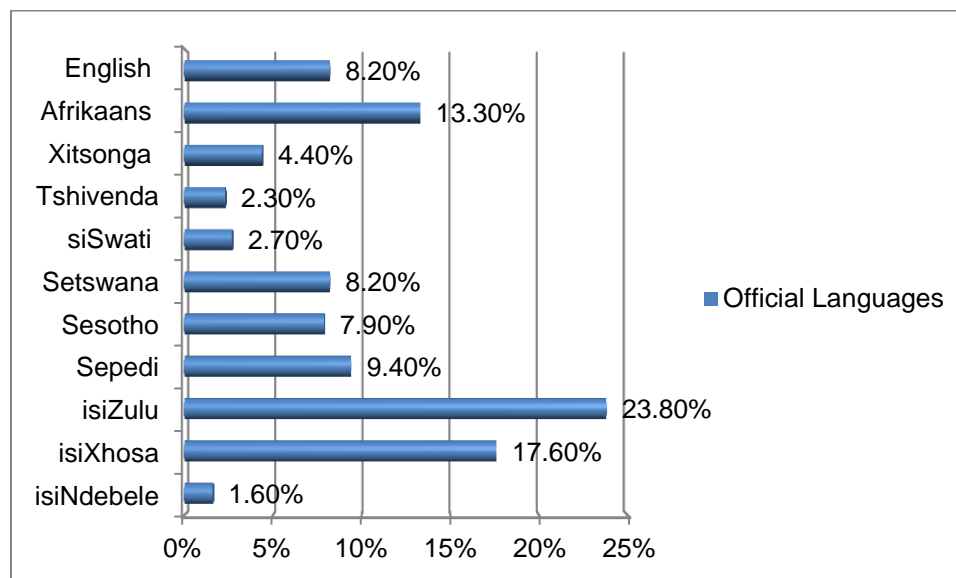
Statistical data provided below reveals that English is not the majority language of South Africa's population, although English is an internationally recognised language which plays a dominant role in everyday life and is encountered in the media, internet

and in the business world. English is a common language that is used at schools and at tertiary institutions for examination purposes and also bridges the gap between existing language barriers among people of different races, cultures and nationalities. The future continuance of the English language is guaranteed, but this language can merely be spoken, read and written fluently by the minority of South Africans.

### 1.3 BACKGROUND OF STUDY

Figure 1.2 indicates South Africa's population by language and it reflects that isiZulu is the most commonly spoken home language representing 23.8% of the total population, followed by isiXhosa (17.6%), Afrikaans (13.3%), Sepedi (9.4%), Setswana (8.2%) and English (8.2%). IsiXhosa is spoken by more than 80% of South Africans in the Eastern Cape and almost 80% of people in KwaZulu-Natal speak isiZulu. IsiZulu is also the most frequently spoken home language in Gauteng. In Cape Town and its surrounding areas, Afrikaans is most the commonly spoken language (SA's population by province, 2010)

**Figure 1.2 Graphical Representation of South Africa's Population by Language**



Source: SA's population by province (2010)

With the statistical data provided above, it reflects that only 8.20% of South Africa's population could be English first language speakers. Provided with these statistical figures, there is no reason not to doubt the real impact that the English language has on ESL speakers. The lack of the English Language should be a concern for all tertiary institutions since the majority of the examinations at tertiary levels and international universities are tested in English.

The lack of English language proficiency by black students in South Africa affects their academic performance. The lack of academic writing proficiency means that black students often experience difficulties with their studies at tertiary levels (Banda, 2003:118). These difficulties may include taking longer to read, interpret and properly express their thoughts in English during examination conditions which will result in loss of valuable time. ESL students that are having problems with oral communication will have difficulties communicating their thoughts in writing and will write as they speak during examination situations and it could lead to interpretation problems with examiners. It also presents the students with the social challenges and psychological issues with regard to second language acquisition (Tshotsho, 2006: 3)

The location of schools is also a factor that seems to be playing a role in student academic achievement. Urban schools are considered better equipped than rural schools. An article on rural communities facing immense difficulties in learning English as a second language was published in the 'Perspectives on KwaZulu-Natal'. The article noted that there were no libraries in schools or in the community where textbooks could be borrowed and, in many cases, only the teacher had a textbook and much time was spent on students copying written passages from the chalkboard (Goodenough, 2002). Banda (2003: 109) and Tshotsho (2006: 219) indicate that, schools cannot adequately provide students to be competent in the English language due to the lack of resources and staffing problems in rural areas and black townships. If the community is more rurally isolated, the availability of facilities or resources becomes scarce (Blacquiere, 1989: 79). Wallace & Adams (1989) believes that due to traditional authority, there is a lack of dialogue between pupils and teachers and this problem is

further exacerbated by poorly trained teachers relying on very little study material. This lack of dialogue may have been prevalent then, but would have since changed.

Black parents prefer their children attending English medium schools and usage of English as a language of education (de Klerk, 2000), although most of these parents have limited knowledge of the English language themselves. Tshothsho (2006: 2) believes that black parents prefer English as a medium of instruction because of its lure as the main language of Science and Technology and its efficiency in providing communication across cultural barriers, both locally and internationally. This was further supported by Ngidi's (2007: 87) findings, which reveals that black parents in South Africa have a positive attitude towards the use of English, given that it is a globally recognised language and that it has a positive influence for better employment prospects. Despite teachers having a limited level of competence in English, most black parents still prefer English medium schools for their children (Rammala, 2002: 200).

Another factor of particular importance is the role of gender and the degree in which it affects the student performance. Some researchers believe that females are better at language courses and could place them at an additional advantage and be more successful, especially in subjects that require communication skills. Auyeung and Sands (1994: 259), Doran, Benillon, and Smith (1991: 74), Koh and Koh (1999: 14), Mutchler, Turner and Williams (1987: 103), Tyson (1989: 153) found gender to be of significant predictors of academic performance. According to Tyson (1989: 159), it seems that the superior performance by females can be best explained by having considerably higher work needs. Mutchler *et al.* (1987: 109) noted that, although fewer females enrol in the advance accounting courses, those who do achieve better grades may have to do with them having a high aptitude for accounting.

#### **1.4 PROBLEM STATEMENT**

Communication skills as a subject are included due to the significance and need of the CMA curriculum. The Communication Skills curriculum at DUT is a generic course and

not designed or equipped to prepare learners to study or undertake specific courses such as CMA. All courses require students to have basic knowledge of communication but due to the nature of the CMA programme students should possess better communication skills.

## **1.5 AIM OF THE STUDY**

The aim of this research is to evaluate the communication proficiency of students studying Cost and Management Accounting and to assess whether the subject communication skills, as a course, are having any positive influence on students who are lacking such skills.

## **1.6 OBJECTIVES**

In order to achieve the aim of the study, the following objectives will be addressed:-

- To ascertain the academic performance of students at DUT who matriculated with English as a first or second language;
- To determine the relationship between grade 12 English results and academic performance at university;
- To ascertain the impact of the subject Communication Skills on CMA students;
- To identify the perception of learners towards the subject Communication Skills; and
- To establish interventions that may enhance the performance of learners.

## **1.7 SIGNIFICANCE OF STUDY**

The field of accounting is broadly quantitative in nature, but management accounting, although a branch of this broad knowledge, is more qualitative in nature. Data analysis report writing and decision making is fundamental to management accounting. Communication skills are fundamental to studying CMA and achieving good results. It is



of vital importance in ascertaining the contribution of the subject communication skills on the CMA students since it is part of the curriculum.

The failure of CMA students has wider implications as it affects a number of issues. The cost of failure by these students has a negative impact on both the public and private sector. There is a personal financial burden as it affects the students and parents directly since they are liable to cover part or all of their tuition costs. Most of South African universities receive funding from the government as well as the private sector in the form of donations and bursary from companies and individuals. The government funding provided to universities is based on student numbers and pass rates, thereby making students the main assets of tertiary institutions. It is, therefore, imperative to increase student numbers and pass rates for the sustainability of the institution so that the institution can compete with other universities and promote a high quality of education. Student attrition and retention play a pivotal role in assessing the survivability of higher education institutions (Muller, Prinsloo and du Plessis, 2007: 19). There are also psychological issues if unsuitable students are selected at tertiary level and this could lead to demoralising effects of failure following unsuitable career choices and the appropriate channelling of human resources (Badenhorst, Foster & Lea, 1990: 39).

It is deep approach to learning as indicated by Pickworth (2001: 140) that plays a crucial role in producing the best quality graduates who will become great leaders of tomorrow and provide manpower to enhance the country's economic and social development. The performance of students at tertiary institutions should be a concern not only to the administrators and educators but also to companies in the labour market. Academic achievement is one of the factors considered by the employer in recruiting workers, especially the fresh graduates. The other factor is work experience and students have to place the greatest effort in their study to obtain good results in order to fulfil the employer's demand.

Achieving good results starts with quality learning and quality learning should start at schooling level, but this is not the case, especially in townships and rural schools. Hall

(2001: 12 & 15) indicated that quality of schooling is a crucial determinant of access and success in higher education. Students' academic achievement is measured by the final examinations they write at term end. These examination results show the students' academic performance for all semesters during their tenure at the tertiary institution. Many factors could act as barriers and catalysts that affect the students' overall academic performance. Therefore, it is imperative to research the role of communication skills on the CMA students.

## **1.8 METHODOLOGY**

This study was conducted within a quantitative paradigm. The target population selected for investigation included all CMA students enrolled at Durban University of Technology in 2007, second and third year 2012 students. It was essential to get the perception of both the former and present students' perception on the subject communication to note any correlation between the two groups of students.

A self-administered questionnaire was structured and distributed to all students. The questionnaire was designed in a manner that made it easy to read and understand. The data and questionnaires were analysed using the Predictive Analytic Software (PASW) Statistics version 18.0.

## **1.9 OUTLINE OF THE STUDY**

It is necessary to analyse the factors affecting communication skills as many of DUT students come from different cultural, ethnic and geographic background and to understand the problem before measuring communication proficiency of students. The study will then try to ascertain the contribution of communication skills as a subject in enhancing the performance of CMA students in higher education. At present, all Durban University of Technology examination papers are set in English and are answered in English. Many South African students regard English as their second language and

these students are disadvantaged from obtaining good examination results because of their poor communication skills.

The study will try to suggest changes to the subject communication skills to enhance the communication proficiency of students. The CMA programme requires a high volume of problem solving, analysis and decision making and, therefore, students should have good communication skills. They should be able to read, interpret and analyse questions. The superficial approach presently engaged by many students for studying may not suffice in the CMA programme. Quality learning will ensure students to be more successful and achieve good results in CMA. It is through quality learning that deep approach to learning can be achieved and deep approach to learning is the most adaptive approach (Pickworth, 2001: 140).

## **1.10 OUTLINE OF CHAPTERS**

The study comprises of five chapters. A brief overview and understanding of each chapter are detailed as follows:-

### **1.10.1 Chapter 1: Introduction**

This chapter set the basis for the research and provides an overview of the research problem, the research objectives, the underlying principle behind the study and the research methodology.

### **1.10.2 Chapter 2: Communication Skills in the CMA Profession**

Chapter two presents the literature review and provides an overview of the importance of good communication skills. The chapter begins by outlining the CMA programme at DUT, indicating the entrance requirements and curriculum structure. A comparative study is performed with other universities of technology, stipulating the DUT policy on admission criteria and whether it measures up with other related institutions. The

national standards for communication and language are also discussed as they are pertinent to the study. They give an insight into the South African Qualification Authority, various phases of education and the critical cross field outcomes that must be achieved at each phase with regard to language and communication. They discuss how educational resources play an important role in developing and improving language skills.

The chapter also examines other studies to assess the relevance and necessity of good communication skills. If the medium of instruction in an institution is English, then it becomes imperative that the person is familiar with the language to succeed.

#### 1.10.3 Chapter 3: Research Methodology

This chapter examines the methodology adopted to achieve its aim. It indicates how the research has been collected and drawn. It also provides insight into the population and sampling selection process and the designing of the questionnaire. The study is limited to the DUT students.

#### 1.10.4 Chapter 4: Analysis and Discussion

The fourth chapter provides the statistical analyses of the data obtained through the questionnaires and computer reports. The data was structured in a chronological way to provide more meaningful results that will be easy to interpret and provide value.

#### 1.10.5 Chapter 5: Conclusions and Recommendations

The final chapter of the research contains the conclusions that are drawn from the findings of the preceding chapters. Recommendations and suggestions are offered pertaining to student learning and assessment criteria for enrolment.

## **1.11 CONCLUSION**

The current chapter introduces the study by providing an overview for the need of good communication skills and the demographics of South Africa's population, which ultimately affects the communication skills. The chapter also indicates the significance and reasons for undertaking the study. Provided with the necessary tools, good communication skills are not difficult to acquire, but applying them is the difficult part.

The following chapter discusses the communication skills in the CMA programme and establishes the theoretical framework of the study.

## **CHAPTER 2**

### **LITERATURE REVIEW: COMMUNICATION SKILLS IN THE CMA PROGRAMME**

#### **2.1 INTRODUCTION**

The previous chapter provided the basis for the current study as well as an indication of the proposed path for the current research. The literature review will establish the theoretical framework of the study. The chapter begins by discussing the admission criteria and curriculum structure of the CMA programme at the DUT and how it evaluates with other universities of technology. The study then examines the national standards and objectives for communication and language as set by the South African Qualifications Authority. Thereafter, the study explores other research and variables that may impact on the students' communication skills as a subject in the programme CMA.

#### **2.2 THE PROGRAMME COST AND MANAGEMENT ACCOUNTING**

The National Diploma in Cost and Management Accounting serves as preparation towards various stages of the professional qualification as a Chartered Management Accountant, registered with the Chartered Institute of Management Accountants, which is commonly known as CIMA. The DUT policy on the admission requirements into the CMA programme, programme structure and comparison with other universities of technology are detailed below.

##### **2.2.1 UMALUSI and Higher Education South Africa (HESA)**

The National Senior Certificate, known as 'NSC', replaced the Senior Certificate (SC), which was commonly known as 'Matric' in 2008. The examinations based on the National Curriculum Statement for Grades' 10 to 12 have led to the NSC. Higher Education South Africa, in 2008, approached UMALUSI as the Council for Quality

Assurance in General and Further Education and Training to assist it in an equivalence setting exercise for the National Senior Certificate. Higher Education needed to establish whether the overseas qualification could be recognised as a fully or partially equivalent to the NSC, and the minimum requirements for admission to the higher certificate, diploma and degree status in South Africa. These two qualifications, NSC and Matric, have resulted in two sets of minimum requirements for admission into the programme for the National Diploma in CMA. Table 2.1 illustrates the seven-point rating scale which is used to rate assessment as well as to record final performance on the NSC certificate.

**Table 2.1      UMALUSI Rate of Assessment for the NSC Grades 10-12**

<b>Rating code</b>	<b>Rating</b>	<b>Marks %</b>
7	Outstanding achievement	80-100
6	Meritorious achievement	70-79
5	Substantial achievement	60-69
4	Moderate achievement	50-59
3	Adequate achievement	40-49
2	Elementary achievement	30-39
1	Not achieved	0-29

Source: UMALUSI and HESA (2010: 14)

### **2.2.2 DUT Policy on Entrance Requirements**

The institution's policy on admission into the CMA programme is two-fold: firstly, students who qualify through the new dispensation known as the National Senior Certificate (Grade 12) and, secondly, by the old dispensation known as Senior Certificate (Matric) or equivalent qualification. There are alternate prerequisites within the admission policy which students could fulfil to get accepted in the programme. The

various admission policies and prerequisites according to the two dispensations are detailed below.

### **Admission Requirements into the CMA Programme According to NSC Results**

#### **NSC prerequisite 1**

School leavers must complete either English (home) or English (1<sup>st</sup> additional) and Maths with a minimum of NSC rating code of 3, 4 and 5 respectively, in grade 12 or matric. Table 2.2 relates to the subject admission requirements'. The learner must also obtain any other two 20 credit subjects, not including more than one language, with a NSC rate code of 3 each. If the NSC prerequisite 1 criteria cannot be achieved, then the learner has an option to satisfy or fulfil NSC prerequisite 2 criteria (Durban University of Technology, 2011: 4).

#### **NSC prerequisite 2**

According to the NSC prerequisite 2 criteria, school leavers must complete either English (home) or English (1<sup>st</sup> additional) with a minimum of NSC rating code of 3 and 4, respectively, in grade 12 or matric. The learner should have also completed Maths or Maths Literacy obtaining a minimum rating code of 3 and 5, respectively (Table 2.2). In addition, the learner will have to complete Accounting with a minimum rating code of 4 and any one 20 credit subject with a minimum rating code of 3 (Durban University of Technology, 2011: 4).

NSC prerequisites 1 and 2 represent the primary minimum admission requirements at the DUT and students enrolling for the CMA programme will also be ranked according to the points system. English (home) or English (1<sup>st</sup> additional), Maths or Maths Literacy are compulsory subjects and the next three subjects the learner completed in Grade 12 with the highest NSC rating codes will be selected for calculating or determining the points scored. Life Orientation, as a subject, is excluded when calculating points. The



admission requirements into the CMA programme according to the new dispensation has not changed since its inception. The Department of Management Accounting at the DUT has two CMA programmes. One programme is for the Mainstream students and the second is an Extended Curriculum Programme for students who do not satisfy the criteria fully (Durban University of Technology, 2011: 4).

**Table 2.2 Subject Admission Requirements**

<b>Compulsory subjects</b>	<b>NSC rating code</b>
English (home) or English (1 <sup>st</sup> additional)	3 4
Maths	5
And two 20 credit subjects (not more than one Language)	3
Or	
English (home) or English (1 <sup>st</sup> additional)	3 4
Maths or Maths Literacy	3 5
Accounting	4
And one 20 credit subject Excluding Life Orientation	3

Source: Durban University of Technology (2011: 4)

### **Admission Requirements into the CMA Programme According to Senior Certificate (Matric) Results**

Table 2.3 indicates the subjects and symbols required for admission into the CMA programme and Table 2.4 translates the symbol into points. All school leavers, having

obtained a SC or equivalent qualification, will have to fulfil the following criteria in order to obtain a place into the programme (Durban University of Technology, 2011: 2-4).

#### Prerequisite 1

Prerequisite 1 stipulates that the school leaver must achieve for Maths or Accounting at matric level a minimum symbol of E and D on the higher grade, respectively, or a minimum symbol of D and C on the standard grade for Maths or Accounting, respectively, as indicated in Table 2.3 (Durban University of Technology, 2011: 4).

#### Prerequisite 2

If school leavers do not fulfil the first criteria then prerequisite 2 stipulates that a pass in Maths or Accounting is necessary and the student must obtain a minimum of 30 points or more for the subjects completed at the final schooling year (Table 2.3) (Durban University of Technology, 2011: 4).

**Table 2.3     Senior Certificate or Equivalent**

<b>Subjects</b>	<b>Higher grade</b>	<b>Standard grade</b>
Mathematics	E	D
Or		
Accounting	D	C
Or		
A pass in Mathematics or Accounting and a minimum of 30 points		

Source: Durban University of Technology (2011: 4)

**Table 2.4 Admission rating system**

Symbol	Rating	
	Higher grade	Standard grade
A	8	6
B	7	5
C	6	4
D	5	3
E	4	2
F	3	1

Source: Durban University of Technology (2007: 2)

### 2.2.3 DUT Programme Structure

The CMA curriculum structure comprises of 30 modules. The diploma takes three years to complete. Each academic year is split into two semesters, totalling six semesters. All modules will have to be completed for a student to qualify for the National Diploma in CMA (Durban University of Technology, 2011: 6). The syllabus guide, credit values, codes and assessment method are noted in Table 2.5.

**Table 2.5 Course Structure**

Modules	Credit values	Subject codes	Method of Assessment
<b>Year 1 (Semester 1)</b>			
Financial Accounting 1 (M1)	0.1	FACC113	Exam
Cost Accounting 1	0.1	CTAC101	Exam
Economics 1 (M1)	0.1	ECMC112	Exam
Business Information Systems (M1)	0.1	BISY111	Exam
Communication 1	0.1	CMUN101	Exam

<b>Year 1 Semester 2</b>			
Financial Accounting 1 (M2)	0.1	FACC123	Exam
Business Calculation 1	0.1	BCAL101	Exam
Economics 1 (M2)	0.1	ECMC122	Exam
Entrepreneurial Skills 1	0.1	ENSK103	Exam
Commercial Law 1	0.1	CLAC101	Exam
<b>Year 2 (Semester 1)</b>			
Financial Accounting 2 (M1)	0.1	FACC213	Exam
Cost Accounting 2 (M1)	0.1	CTAC211	Exam
Commercial Law 2 (M1)	0.1	CLAC211	Exam
Auditing 2 (M1)	0.1	AUDT212	Exam
Taxation 1	0.1	TAXN102	Exam
<b>Year 2 (Semester 2)</b>			
Financial Accounting 2 (M2)	0.1	FACC223	Exam
Cost Accounting 2 (M2)	0.1	CTAC221	Exam
BIS (M2)	0.1	BISY121	Exam
Auditing 2 (M2)	0.1	AUDT222	Exam
Commercial Law 2 (M2)	0.1	CLAC221	Exam
<b>Year 3 (Semester 1)</b>			
Financial Accounting 3 (M1)	0.1	FACC313	Exam
Taxation 2 (M1)	0.1	TAXN211	Exam
Organisational Management 3 (M1)	0.1	ORMN311	Exam
Management Accounting 3 (M1)	0.1	MGTA312	Exam
Corporate Procedures 2	0.1	CRPP201	Exam
<b>Year 3 (Semester 2)</b>			
Financial Accounting 3 (M2)	0.1	FACC323	Exam
Taxation 2 (M2)	0.1	TAXN221	Exam
Management Accounting 3 (M2)	0.1	MGTA322	Exam
Organisational Management 3 (M2)	0.1	ORMN321	Exam
Business Statistics 2	0.1	BSTS201	Exam
<b>TOTAL CREDIT VALUES</b>	<b>3</b>		

Source: Durban University of Technology (2011: 6)

## 2.2.4 Policy Evaluation with other Universities of Technology

DUT's policy on admission criteria into the programme CMA in comparison with other Universities of Technology are detailed below.

### Mangosuthu University of Technology (MUT)

All applicants will have to firstly fulfil the minimum requirements of the university and those candidates who do meet the criteria are then subjected to a selection process.

**Table 2.6 Senior Certificate or Equivalent**

Subjects	Higher grade	Standard grade
Mathematics	E	D
Accounting	D	-
English	E	D
Minimum: 25 Points		

Source: Mangosuthu University of Technology (2009)

**Table 2.7 Admission Requirements According to NSC Results**

Subjects	NSC rating code
English A	3
English B	4
Maths	3
Maths Literacy	4
Accounting	4
And any other 3 subjects with rating code 3 excluding Life Orientation	

Source: Mangosuthu University of Technology (2009)

Applicants are then ranked and points scored are calculated according to Table 2.7 based on their academic results achieved at schooling level. Applicants are thereafter selected for enrolment according to the student ranking. Table 2.6 refers to the Senior Certificate or Equivalent qualification and Table 2.7 relates to students who qualified according to NSC for MUT policies with regard to admission requirements into the CMA programme.

### **Cape Peninsula University of Technology (CPUT)**

CPUT policy stipulates that students will have to firstly fulfil the primary admission criteria of the university followed by the criteria of the CMA programme (Cape Peninsula University of Technology, 2009: 11).

#### **Primary Admission Requirements**

CPUT policy with regard to student admission requires a NSC as certified by UMALUSI or equivalent with an achievement rating of 3, which is between 40% & 49% or better in four recognised NSC 20 credit subjects. It further requires that the school leaver must achieve a rating of 2 for Mathematics or Mathematical Literacy, an achievement rating of 3 in the required official language at Home Language level and an achievement rating of 2 in the other required on at least First Additional Language level. One of these languages has to be English or Afrikaans (Cape Peninsula University of Technology, 2009: 11).

#### **Admission Requirements into the CMA Programme**

Candidates must have completed English with an achievement rating of 4, Mathematics or Mathematics Literacy with an achievement rating of 3 and 5, respectively, and Accounting with an achievement rating of 5 (Cape Peninsula University of Technology, 2009: 15).

## **Summary**

The admission criteria between DUT and MUT on school leavers holding the SC differs on the requirement for English and on the total points necessary for enrolment. MUT has indicated a prerequisite on English with a minimum of E on the Higher Grade or D on the Standard Grade and a minimum of 25 points, whereas DUT policy does not require English as a compulsory subject but English and the next five best results are selected for calculating points. DUT requires a minimum of 30 points. CPUT admission criteria on school leavers holding SC was not available.

The admission criteria between DUT and MUT on school leavers holding the NSC only differed on Mathematics Literacy, DUT requiring a minimum achievement rating of 5 whereas MUT stipulates a minimum achievement rating of 4. The admission criteria between DUT and CPUT only differed on Accounting, with DUT requiring a minimum achievement rating of 4 and CPUT requesting a minimum achievement rating of 5. The course structure of both DUT and MUT is the same with some minor differences.

### **2.3 NATIONAL STANDARDS FOR COMMUNICATION AND LANGUAGE**

The English language is important globally and is used in the majority of the countries as a main or second language. Therefore, the South African Qualifications Authority has set national standards for communication and language that need to be achieved in schools and at universities. Discussion on the role of the South African Qualifications Authority, National Qualification Framework and the critical cross field outcomes for communication and language follows.

#### **South African Qualifications Authority**

The South African Qualification Authority is commonly known as SAQA. SAQA's Board consists of 12 members and is appointed by the minister of education after the consultation with the minister of labour.

The role of SAQA is to:-

- Advance the objectives of the National Qualifications Framework;
- Oversee the further development of the National Qualifications Framework; and
- Co-ordinate the sub-frameworks.

**Table 2.8 NQF Level**

NQF Level	Band	Qualification Type	
8	HIGHER EDUCATION AND TRAINING	<div>➤ Post-doctoral research degrees</div> <div>➤ Doctorates</div> <div>➤ Masters degrees</div>	
7		<div>➤ Professional Qualifications</div> <div>➤ Honours degrees</div>	
6		<div>➤ National first degrees</div> <div>➤ Higher diplomas</div>	
5		<div>➤ National diplomas</div> <div>➤ National certificates</div>	
Further Education and Training Certificate			
4	FURTHER EDUCATION AND TRAINING	<div>➤ National certificates</div>	
3			
2			
General Education and Training Certificate			
1	GENERAL EDUCATION AND TRAINING	Grade 9	ABET Level 4
		National certificates	

Source: South African Qualification Authority (2012)



The National Qualifications Framework, known as NQF, is a system approved by the minister for the classification, registration, publication and formulation of national quality qualifications. NQF is a set of standards and guidelines by which records of the student achievement are registered to enable national recognition of skills and knowledge acquired. It is done with the purpose of encouraging and ensuring lifelong learning.

Table 2.8 indicates the rating of qualifications according to NQF levels. The objective of the NQF is designed for personal development of each student or learner and also for social and economic development. The aims of NQF are as follows:-

- The creation of an integrated national framework for learning achievements;
- The facilitation of access, advancement within education, training and career directions;
- The enhancement of quality education and training; and
- The acceleration of past unfair discrimination in education, training and employment opportunities (South African Qualification Authority, 2012).

### **The General Education and Training Phase (GET)**

GET level of schooling consists of Grades R to 9. Grade R is also known as the Early Childhood Development phase. Although Grade R is a pre-school year, it is referred to as the first real year of formal education (Table 2.10).

### **The Further Education and Training Phase (FET)**

FET level of schooling consists of Grades 10 to 12. Grade 12 is the last year of formal schooling education. The FET syllabus provides access to higher education and enables the transition from schools to the workplace (Table 2.10).

## **Critical Cross Field Outcomes (CCFOs)**

The CCFOs define qualities that should be achieved in all qualifications. The unit standards that were approved relate to NQF Level 2 to NQF Level 4. Using Table 2.10 as a basis for conversion, NQF Level 2 to NQF Level 4 translates to Grade 10 to Grade 12. Some of the CCFOs for communication and language are detailed as follows:-

- Maintain and adapt oral or signed communication;
- Respond to literary and selected texts;
- Write or present for a defined context;
- Accommodate audience and context needs in oral or signed communication;
- Evaluate and respond to a variety of literary texts;
- Access and utilise information from texts;
- Interpret a range of literary texts and use information from texts;
- Write, present and sign texts for a variety of communicative contexts;
- Engage in sustained oral, signed communication and evaluate spoken, signed texts;
- Make and motivate judgements on selected literary texts;
- Evaluate literary texts;
- Use language and communication in professional learning programmes; and
- Write, present and sign for a wide variety of situations.

Annexure A displays a detailed unit standard title and objectives of the unit standard (South African Qualification Authority, 2011)

It was necessary to set unit standards and guidelines at each level of education to ensure that all learners attain the required communication skills on a national level.

Learners, who are accredited with the unit standard, should be qualified enough to accomplish or perform these objectives without difficulties. It was imperative that these standards be set because a large number of students were ill prepared for tertiary education with regards to communication skills. Students, who are lacking the

necessary communication skills and who choose CMA because they perceive CMA to be a non-communication qualification, find difficulties in completing the course.

## **2.4 THE SIGNIFICANCE OF LANGUAGE**

All Durban University of Technology examination papers are set in English and are answered in English, although many South African students in higher education regard English as their second language and these students are disadvantaged from obtaining good examination results. It is therefore necessary for the student to have a better command of the English language and the significance of language is important in obtaining better grades as supported by the research below.

As Fakeye and Yemi (2009: 490) revealed 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 that English plays when included 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 tertiary level. A study by Seelen (2002: 213 & 229) points that, although an overall school aggregate is a better predictor of academic performance, it is still very crucial for a student to be proficient in English.

### **2.4.1 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) investigate the issues between 'Achievers' and 'At Risk' students in an accounting class and presents 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 in an institution or university is English, then the proficiency in English becomes more essential. Wong and Chia (1996: 183) provide empirical evidence that a higher level of performance in financial accounting course at a Hong Kong University was achieved by students who were more competent in the English language. Vinke and Jochems (1993: 284) indicate that, if the level of English proficiency is low, then it becomes more important in defining academic achievements and further suggested that a better command of the English language increases the chance of being academically successful. Gul and Fong's (1993: 38) study at a Chinese University, which enrolled first year accounting students from both English and Chinese secondary schools, found evidence to suggest that students who attend English secondary schools were outperforming those who attend Chinese secondary schools although the course were taught in both languages and the text and other course materials were in English.

Jackling and Anderson's (1998: 72) study of second year management accounting students at an Australian University maintains that irrespective of language differences the performance of students did not significantly affect academic results. Du Plessis, Müller and Prinsloo (2005: 696) had similar findings involving first-year students registered for an Accounting course at a South African distance education university. They argue that although there is an indication to suggest that candidates whose first language other than English perform worse in Accounting.

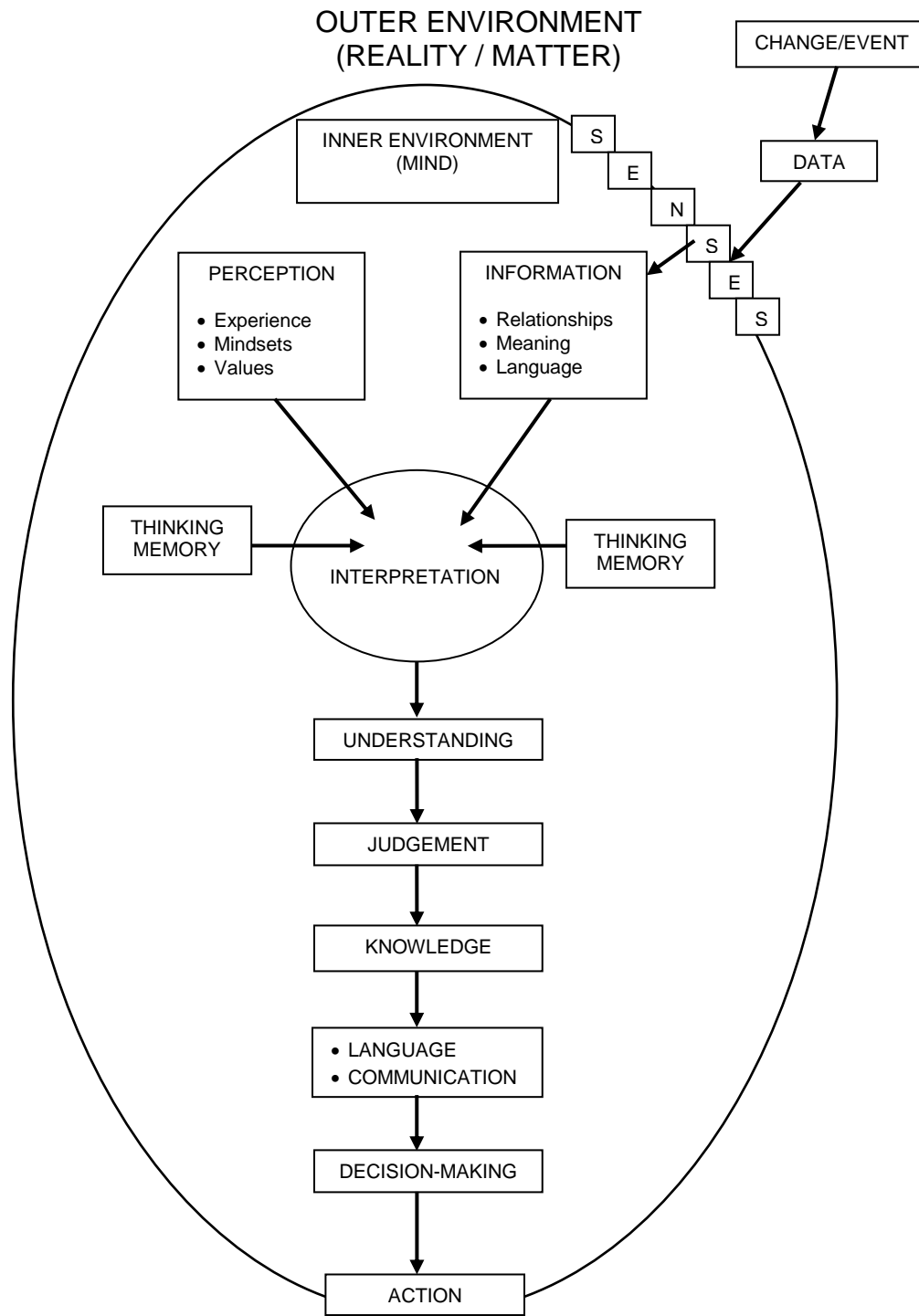
The above literature suggests that the language proficiency of students plays a crucial role in obtaining better grades.

#### **2.4.2 Decision Making and Problem Solving Abilities**

The process of decision making, which is best explained by the Knowledge Creation Model below and problem solving abilities are essential skills for studying CMA due to the structure of the programme curriculum. Problem solving often involves decision making and decision making is especially vital for the success in CMA. Problem solving

and decision making are closely linked and each requires vision in identifying and developing options.

**Figure 2.1 Knowledge Creation Model**



Source: Slabbert and Gouws (2006: 342)

A student studying CMA has an ultimate goal of becoming a Management Accountant and a member of the Chartered Institute of Management Accountants and the job requires extensive decision making and problem solving abilities. The process and techniques that involves decision making are illustrated in Figure 2.1 by the Knowledge Creation Model and the quality of decision is discussed below.

Figure 2.1 illustrates 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 gained 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, which influences knowledge. It is finally through language and communication that decision making can be achieved and action taken.

### **2.4.3 English Second Language Students**

English Second Language (ESL) students can be expected to experience additional difficulties at tertiary levels. They may not understand the tutorial or the lecturer may speak too fast for them to digest or comprehend the information which could lead to a lack of knowledge that can act as a barrier to solving problems and being successful in examinations. Miller, Bradbury and Pedley (1998: 5) believe that students with poor English proficiency are more likely to be second language speakers, and can expect additional difficulties within their study at university level. They observed that 60% of English First Language (EFL) students from the low competence categories for language pass, as compared to 45% of ESL students.

Miller, Bradbury and Acutt (2001: 152) found that 38% of the students' sample, who were classified low for language and under-prepared, were given academic intervention, showed improvement as compared to 62% of students who were un-prepared to derive the benefits from the studies. Parkinson's (2001: 279) study, focusing on language abilities of university students, believes that, "subconsciously or otherwise", academic

staffs that are predominantly English speaking may mark ESL students down for grammatical errors, thus affecting their grades. Academic Literacy development is, therefore, an area that needs urgent attention in order to prevent language from acting as a barrier to success in higher education (Foley, 2004: 63).

## **2.5 LITERACY SKILLS**

Literacy is commonly associated with reading, writing and spelling, listening and speaking. The absence of these skills can affect the students' cognitive development as well as their formal learning abilities, which ultimately affect their tertiary level of study. Rural students face additional challenges since there is a lack of resources to assist in their learning, reading and writing skills. Students lacking literacy skills will have problems with their working career and finding employment.

### **2.5.1 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 individuals within an organization who direct and control its operation. Reports have to be written to those within the organization for planning, directing and motivating, controlling and performance evaluation. A large emphasis is placed on decisions affecting the future and timeliness of information is essential. Management Accounting, therefore, provides the essential data with which the organization actually operates.

Ramos (2010: 31) found positive correlation between reading techniques and writing proficiency. The results reveal that reading techniques are valuable predictors of writing proficiency. Tshothsho (2006: 1) reports that South African black students at tertiary levels face additional difficulties when writing in English, especially when the language is foreign to them and that these students have not yet reached adequate proficiency levels that would enable them to cope with written English as used in

academic dialogue. Banda (2003: 118) was also concerned about the standards of academic writing among students at tertiary level due to the level of competence in the English Language.

### **2.5.2 Reading Abilities**

Reading and writing are inter-dependent. These reading and writing abilities cannot be performed or undertaken without each other. As indicated that academic writing is important to the CIMA profession, then it becomes equally imperative that reading is also a necessity. The role of reading is often underestimated or overlooked in constructing and understanding of complex concepts and problem solving in the science disciplines and that reading does not guarantee performance but poor reading ability functions as a barrier to effective performance (Bohlmann and Pretorius, 2002: 204). A study by Souter, Archer and Rochford (1992: 33) with English second language students into literal and inferential reading comprehension skills found evidence to suggest that inference is crucial to reading. They also believe that inferential reading skills can be improved by way of cognitive reading comprehension and that it can benefit both high and low status English Second Language students. Inference is making decisions by interpreting the language, comparing and contrasting information and making judgment of the quality of the text (Souter, Archer and Rochford, 1992: 31).

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 lack of academic literacy skills seems to be a problem that is experienced internationally. Many students enrolling at tertiary institutions in Australia lack adequate English language resources and this lack of academic literacy skills could place them at a further disadvantage (Holder, Jones, Robinson and Krass, 1999: 27). In the United States, the National Assessment of Educational Progress



survey done in 1981 revealed that ESL students showed considerably lower levels of literacy skills (about 15-20 percentage lower) and that the differences were greater for higher levels of literacy skills involving analytical and inferential processes than for literal comprehension (Cummins, 1984: 97).

The crucial impact of the English language proficiency cannot be underestimated because students have problems relating to reading and writing. Craig and Kernoff (1995: 27) indicate that, from the majority of students who come from rural background, only 2% of them could read at the independent level of 60% and above comprehension and 67% of the students scored at a frustration reading level with less than 40% comprehension. The remaining 31% of the students could cope to some extent but required assistance to fully understand. Blacquiere (1989: 78) maintains that most black students read at 174 words per minute with a 62% understanding compared with their white counterparts of 245 words per minute with a 70% understanding and that this will be a serious problem on campuses where the medium of instruction is in English. The researcher also explains that black students, especially those of African vernacular, need academic support because their primary and secondary education has been impoverished and that these students missed out on the academic experiences which are necessary to develop some concepts and schema which are needed at tertiary levels. Reading could be best explained by The Rauding Theory below.

### **2.5.3 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. There are different reading strategies a student can engage when studying and these can be best classified according to the Rauding Theory.

According to the Rauding Theory, reading can be categorised as follows:-

- 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 Rauding 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 is understanding the entire thoughts enclosed in the passage.

A student will have to aggressively read to answer key questions, especially in the science disciplines, and this can be done by the Rauding Theory, which is also most appropriate when studying CMA. The rapid and scanning methods commonly used by students may be more useful for reading newspaper articles (Carver, 1978: 117).

The CMA curriculum requires students to be proficient in reading and to be proficient it is essential to acquaint themselves with the necessary skills. As evidenced by the Rauding Theory, students should be able to perform the following:-

#### ❖ **Rauding**

The learner should be able to perform analytical, detailed and searching type reading style to comprehend key and crucial information from the text and is the combination of reading and listening.

#### ❖ **Researching**

The learner must be able to examine important statements and should be able to seek relevant information from case studies.

### ❖ **Planning**

After researching, the learner must be able to utilise the information by preparing, formulating and presenting the data in an organised way that gives meaning and sense.

## **2.6 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 on the basis of direct observation (Princeton word-net, 2010). A student can achieve or accomplish the aptitude of inference learning by applying his/her critically thinking skills.

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 not limited to the use of the following essential skills:-

### ❖ **Rationality**

Rational thinking involves thinking with reason, logic and consistency. It involves providing reasons or logic behind every thought or idea. It is an objective process of thinking, an analytical approach to problem solving and decision making.

### ❖ **Self-awareness**

This skill requires and involves the student to think consciously and attentively. It also entails that the student to be alert and mindful. Self-awareness is weighing the influences of motives and bias and recognising one's own assumptions or point of view.

### ❖ Discipline

Discipline ability involves employing self-control and restraint. It is a meticulous, precise and comprehensive way of thinking. It avoids impulsive judgement and provides resistance to manipulation.

### ❖ Judgment

In the judgement, ability the learner engages opinion, reasoning and assessment in thinking. It recognises the importance of alternative assumptions and perspectives (Kurland, 2000).

Tonge and Willett (2009: 209) reinforce inferential learning by developing an assignment for final year Management Accounting students to encourage the utilisation of critical thinking by analysis, evaluation and reflection. The other objective of the assignment was to enhance their written communication skills. Academic conversation or discourse becomes difficult if students do not understand the functions and the relationships between statements. These shortfalls have to be determined before they can be addressed by constructive education by meeting students at entry level through critical thinking skills necessary for any meaningful academic activity (Jordaan, 1995: 60). Slabbert and Gouws (2006: 346) confirm that the emphasis should be on the learner who learns by constructing meaning and not simply being taught the theory and then simply applying the prescribed procedures. Many students can communicate in English but lack the ability to express themselves or transfer their thoughts in written form. Students may read a book about four times but still lack the understanding what they have read (Jiya, 1993: 82). It takes about two years of exposure to English speaking peers for foreign students in a host country to develop a relatively high degree of English communicative skills and between five and seven years to approach grade norms in English verbal academic skills (Cummins, 1984:133).

## **2.7 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's, 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. Professional accounting bodies throughout the world have responded by developing competency frameworks and are requesting that their members should possess soft skills which include communication (Barac, 2009: 36).

Slabbert and Gouws (2006: 346) believe that accounting is a practical profession and not simply a system of rules and regulations. Lin, Grace, Krishnan and Gilsdorf (2010: 63) found that students who do not acknowledge the significance of oral and written communication in their curriculum and believes employers recruit based mainly on academic results, will not place a lot of emphasis on communication skills. Lin, Grace, Krishnan and Gilsdorf (2010: 63) also found significant perception gaps with regard to the importance of communication skills between professionals and accounting students. Their survey reveals that professional accountants place more emphasis on communication skills rather than the students. Management Accounting and Accounting, in general, are unlike other professions. There is a constant need to communicate very clearly and concisely both to internal and external stakeholders. Communication is the core activity of the accounting profession with accountants conveying pertinent information and an accountant lacking, such skills, will have far reaching implications on his/her employment.

Ameen, Bruns and Jackson's (2010: 65) survey required students to rank 24 professions according to communication requirements from the most to the least important and they found that the accountants were ranked at the bottom 25% by the students. This result is significant because students, who have a high degree of communication apprehension, will choose professions which they perceive or recognise

as low requirements for those skills and students confident about communication, will choose professions which they perceive as high requirement need. Joyce, Hassall, Montano and Anes (2006: 454) point that high levels of communication anxiety can restrict academic performance and achievement and students undertaking the accounting degree had significantly higher levels of writing and oral apprehension. Elias (1999: 40) confirms that Accounting students been more apprehensive about oral and writing communication.

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 employability.

## **2.8 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. De Villiers (2010: 17) highlights the need for accounting professionals and advisors to business to possess both technical and soft skills which include communication for these individuals to be successful, effective and for continued growth.

Newly appointed graduates with poor communication skills can lead to 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 per cent 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). Kerby and Romine (2009: 176) found that Accounting and Business professionals must possess strong oral communication skills and that members of the educational faculty agreed that these skills are important in the Accounting programme. Interpersonal skills, such as communication, are also vital requirements for South African trainee accountants (Barac, 2009: 38). Baker & McGregor (2000: 153), using conjoint analysis in assessing the important characteristics of accounting students, found that one of the most important factors employers expect from new graduates is communication skills.

## **2.9 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). The same teacher will be teaching different grade pupils simultaneously that share the same classroom. Rural schools are also easily targeted and damaged due to the violent protests that originate from poor service delivery. Teachers in rural schools promote mindless rote learning that confused rather than intellectually stimulated the students because they, themselves, were subjected to such learning. 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 et al, 2010: 47). The above are some of the issues that undermine the very purpose by which schools justify their existence as the research below will illustrate.

### **2.9.1 Urbanisation**

Research indicates that there is a correlation between the location of student schools and academic performance of students, especially when the medium of instruction of an institution is English. Table 2.9 reflects the most recent figures relating to South Africa's urbanisation levels. The table suggest that slightly more than 56% of the country's total population live in urban areas. Statistical data also suggest that blacks make up about 80% of the country's total population and the majority of them live in rural areas.

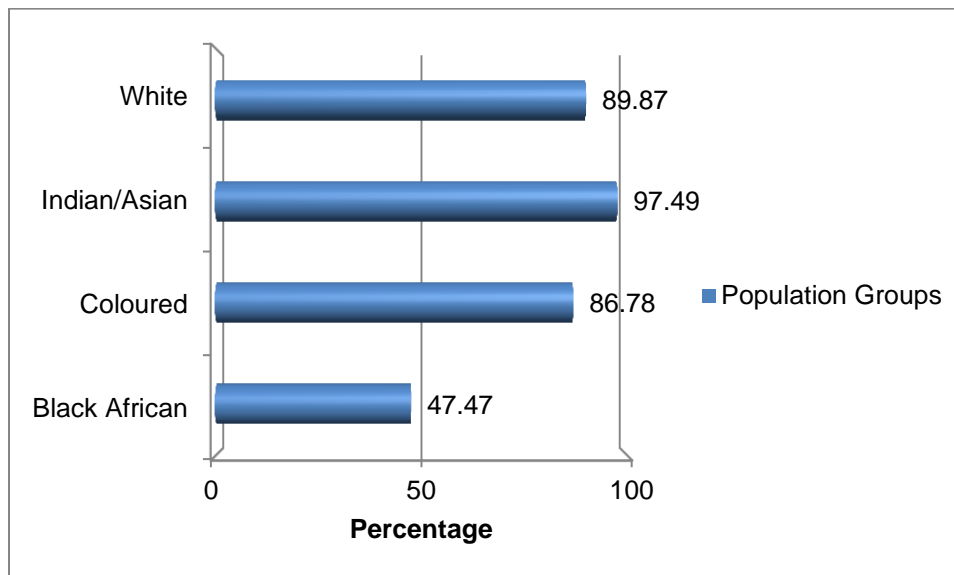
According to the most recent census, slightly more than 47% of the black population was urbanised in 2001 and this percentage is significantly lower when compared with the other population groups. The urbanisation levels of the other population groups range from 86% to 98%. Diagrammatical representation of South Africa's population according to each race group is presented in Figure 2.2.

**Table 2.9 Demographics of South Africa**

<b>Population group</b>	<b>Total population</b>	<b>Urban population</b>	<b>Rural population</b>	<b>Proportion urban</b>
<b>Black African</b>	35 433 492	16 820 234	18 613 258	47,47%
<b>Coloured</b>	3 987 419	3 460 376	527 043	86,78%
<b>Indian/Asian</b>	1 113 183 1	1 085 279	27 904	97,49%
<b>White</b>	4 285 683	3 851 681	434 002	89,87%
<b>Total</b>	44 819 777	25 217 571	19 602 206	56,26%

Source: SA's population by province (2010)

**Figure 2.2 South Africa's Urban Population**



Source: SA's population by province (2010)



Pantages and Creedon (1978: 60) indicate that high dropout rates from 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. Dawes, Yeld and Smith (1999: 97) maintain that there is strong correlation between place of examination indicator and subsequent student academic performance.

### **2.9.2 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). Wallace & Adams (1989: 84) confirm that rural teachers are faced with large class sizes and different aptitude of pupils in which most of these educators attempt to resolve by rigid teaching styles which are aimed at inducing rote learning.

### **2.9.3 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 background and the teachers are not properly trained to teach English (Tshothsho, 2006: 1 & 219). Most of these rural teachers only have a three year teacher certificate with no postgraduate qualifications (Phurutse, 2003: 6). Nyamapfene and Letseka (1995: 161) believe that a large number of black teachers in rural areas are untrained and unqualified in English teaching, which results in poorly structured curriculum. The types of training most African teachers have received are transferred onto the students by encouraging rote learning. Wallace and

Adams (1989: 84) confirm that many rural teachers only have a basic command of the English language and an equivalent understanding of the subject matter. Attempts to encourage students to speak only English in rural schools during school hours are often hampered by teachers who would prefer to teach and communicate in their home language and that the English teachers in Zulu speaking areas are seldom highly regarded (Goodenough, 2002).

The type of teaching black students at schooling levels has encouraged a highly dependent learning style and this type of learning interspersed with rote learning results in verbatim recall (Blacquiere, 1989: 79). These learning and memorising strategies may have been sufficient at schooling level but not at all suitable at tertiary level. Pickworth (2001: 140) study on MBChB students at the University of Pretoria reports that rote learning is a superficial approach which lacks understanding or insight and what is needed is a deep approach which requires understanding.

#### **2.9.4 Social Influences**

Children that go hungry to school are not going to concentrate on what the teacher is communicating and explaining. Rural school children have to travel long distances to get to school and, when they arrive, these children are too tired to concentrate on the teacher. They will have to travel an equal distance to 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 black 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 ultimately have an impact on student performance.

Mitchell et al. (2010: 47), from the University of KwaZulu-Natal, confirms this in a project called "Rural teacher education" where pre-service teachers were given an opportunity to work at rural schools to experience challenges such as child-headed households,

high levels of poverty, HIV and Aids. Under-resourced and under-staffed schools in black townships and rural areas still cannot provide their pupils with the necessary skills to be competent with the English Language (Banda, 2003: 109). High socio-economic groups, who can afford attending urban schools due to it being well resourced, out-perform low-income rural students (Miller, 1989: 157).

### **2.9.5 Rural Students Skills**

Urban students start reading and writing at an earlier age as compared to rural students and that 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 and when they reach tertiary level education, they may perceive that the lecturer is communicating too fast for them to digest the information, yet this may not be an issue for English First Language or urban students. Jiya (1993: 82) indicates that some lecturers talk extremely fast which is a problem for rural students, as these students may take a longer time to understand what is been expressed. Souter, Archer and Rochford (1992: 33) carried out a study at a rural institution in 1987 and 1988 on 52 first-year English second language students, believe since inference is crucial to reading, an inadequate performance in inference of most students is a cause for concern.

## **2.10 ROLE OF GENDER**

Cognitive learning styles affect various learners differently. The different genders have their own unique cognitive learning styles and, 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). There could also be psychological and biological influences which could account for the differences in academic performance between the genders. Male students have a tendency to take more risk during examination conditions and female students tend to play it safe. 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. A study by Huh, Jin, Lee and Yoo (2010: 84) into the differential effects of student performance in the accounting discipline found that gender played a significant role on the grade point average and that males were performing better than female students. Du Plessis, Moller and Prinsloo (2005: 696) presented evidence to suggest that males were performing substantially better and were more successful in accounting. Koh and Koh (1999: 13) learnt that gender played a significant role in academic performance and found that male students were performing better in the accountancy degree programme. Doran, Benillon and Smith (1991: 74-83) had similar findings with regard to males performing significantly better in examination scores than females in the introductory Accounting course but did not maintain the difference in the next level of the Accounting course. The common belief that students who have an instructor of their gender may perform better than other students but this did not present itself in their study. The performance of males is best explained by school Accounting and the general academic ability of female performance is greater than that of specific cognate subjects like school Mathematics and Accounting (Auyeung and Sands, 1994: 259).

There is also literature to suggest and support that female students perform better academically than their male counterparts. Cudia (2009: 56) indicates that gender plays a vital role in determining final grades of students enrolled in Managerial Accounting and believes that if the student is female, then the probability increases in obtaining a higher final grade. Kaighobadi and Allen (2008: 433) presented evidence to suggest that female academic performance was more superior to male students in Financial Management. The Financial Management course is similar to that of Management

Accounting. Tyson (1989: 159) also found that female students were outperforming male students in all courses, including introductory Accounting courses. An 18-year longitudinal study by Mutchler, Turner and Williams (1987: 103) reveals that female students were constantly performing better than males. A second study that was undertaken by the same researchers during the period 1984 and 1985 in an accounting course confirm their earlier findings of females outperforming males. The academic performance of female students in Accounting has been growing over the years. Since 1985 onwards, there has been a steady increase in the percentage of women receiving doctorate qualifications in Accounting at higher education (Lanier and Tanner, 1999: 79).

There were researchers who also believe that gender plays very little or have no impact on students' academic performance. Tumen, Shulruf and Hattie (2008: 233), from the University of Auckland in New Zealand, believe that gender plays a minor role in the academic performance of students. Guney (2009: 65) did not find any evidence to suggest that there was any relationship between gender and academic performance in a study into factors influencing students' performance in undergraduate Accounting modules. Lipe (1989: 144) also found no gender effect on academic performance or any indication that students, who have an instructor of their gender, perform any better or worse than other students.

Gender is widely studied but research findings are often inconsistent and, hence, inconclusive in nature. There could be other factors contributing to the inconsistencies in gender research findings with regard to whether female or male students being more successful in the Accounting discipline. Ethnicity or cultural differences of students could be some of the factors that are contributing to the inconsistencies of these research findings. Ethnicity and cultural differences are worth considering for further research into the academic performance of gender.

## 2.11 QUALITY LEARNING VERSUS SUPERFICIAL LEARNING

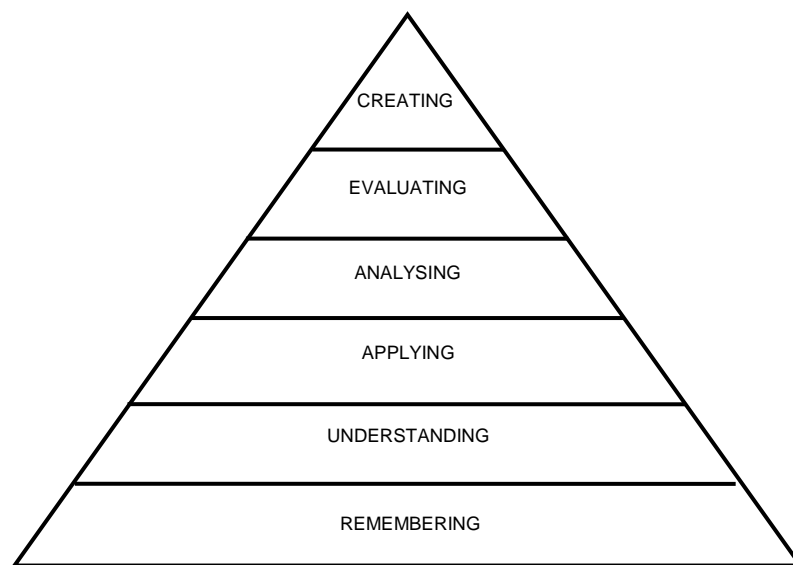
Accounting, in general, is basically quantitative in nature, but Management Accounting, although a division of this broad knowledge is more qualitative in nature. The qualitative aspect of Management Accounting is further amplified by the Chartered Institute of Management Accountants (CIMA) where they define 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). Data analysis reporting and decision making is fundamental to Management Accounting. The CMA programme requires a high volume of problem solving, analysis and decision making and, therefore, students should have good communication skills. Learners should be able to read, interpret and analyse questions. The superficial approach presently engaged by many students for studying may not suffice in studying CMA. Students can be successful and achieve good results in CMA through quality learning. 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.

The essential skills that are required for quality learning can be best illustrated by the taxonomies in Figure 2.3 and Figure 2.4. Bloom's Taxonomy can be classified according to six categories, as illustrated in Figure 2.3. Discussion and the abilities needed by students on the categories of quality learning follow.

- ❖ **Remember** - The student must have the ability to recollect information when needed, such as ideas, definitions, formulas, concepts, principles etc.
- ❖ **Understand** - The student must be able to understand the meaning of the information and express it in their own words.

- ❖ **Apply** - It is important for the student to use the information and knowledge gained to solve problems and answer questions.
- ❖ **Analyze** - The student should be able to study, examine, investigate and break down knowledge or information.
- ❖ **Evaluate** - It is imperative for the student to be able assess the significance of the information and procedure for a given purpose.
- ❖ **Create** - Finally, the student must be able to build or improve on the knowledge according to the circumstances and formulate new ideas depending on the situation.

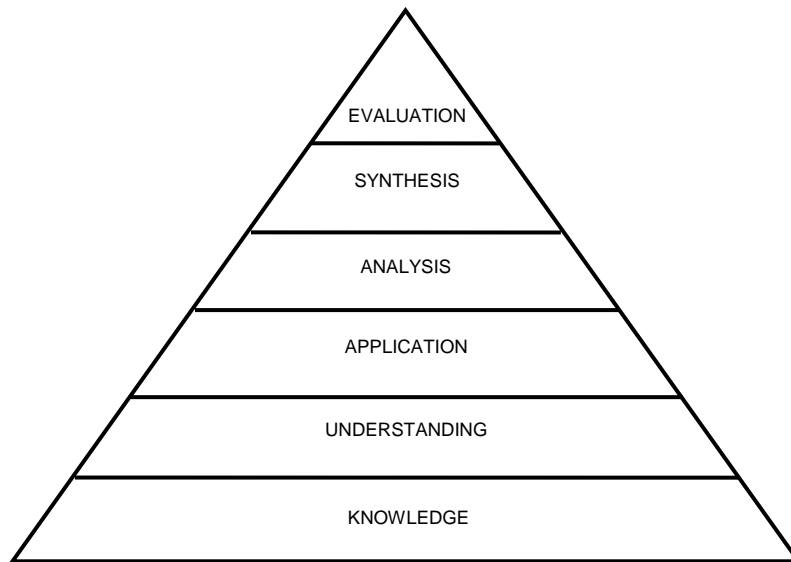
**Figure 2.3 Revised Taxonomy (2001)**



Source: Bloom's Taxonomy (2011)

Bloom's Taxonomy (1956) model has been included because it is still common and practice today. Anderson and Krathwohl (2001) have made some minor but pertinent amendments, as illustrated in Figure 2.3 in the revised taxonomy. Both these taxonomies indicate vital qualities necessary for students to possess and develop to be successfully in the CMA curriculum.

**Figure 2.4 Original Taxonomy (1956)**



Source: Bloom's Taxonomy (2011)

## **2.12 TECHNOLOGICAL ADVANCEMENT**

The utilisation of technology to support and develop learning is growing rapidly across all areas of education from schools to tertiary institutions. E-learning is easily accessible and available in urban rather than rural areas in South Africa due to the high internet cost and infra-structure. E-learning can be used as substitute when studying CMA but cannot replace the traditional face-to-face lectures due to the course content and study material. If students decide to undertake online courses, then it will become even more essential for students to be competent in the English language and have strong communication skills.

Online classes comprise a range of procedures and applications and engage learners in developing and expanding their learning skills. There are different learning approaches with regard to traditional versus online classes. Traditional education allows learners to be able to listen to lectures, presentations and information from the lecturer which enable them to gain important information on significant issues. E-learning involves written rather than spoken words and, therefore, an e-learning student will have to read



a lot from a wide range of resources. All information will have to be interpreted and analysed by the student. It is, therefore, imperative that the student be competent with communication skills and the English language. The student will have to employ the different reading strategies, academic writing and critical thinking skills to survive in this advance technology changing world. There are many advantages available to learners with regard to online and computer-based learning (Clarke, 2011). Some of the benefits derived from online learning are:-

- Lectures and tutorials can be scheduled around personal and professional work.
- There are savings in travel expenses and time on road.
- Learners have the option of selecting study materials that meets their interests and demands.
- Learners can study wherever there is availability of internet access.
- The option of flexibility of learning to the student to work at their own pace and time.
- Learners have the option of flexibility to join discussions at any hour and visit classmates and instructors in chat rooms.
- Facilitation of learning occurs through various activities and different learning styles.
- The transferability of other facets of learners' lives by the enhancement of computer and internet skills.
- Successful completion of computer-based courses builds knowledge, self-esteem and self-confidence, which encourages students to take accountability for their learning (About E-Learning, 2011).

Wagner, Garippo and Lovaas (2011: 68) found no significant difference between online versus traditional instruction in a longitudinal study between the two modes of course delivery. Lapsley, Kulik, Moody and Arbaugh (2008: 14) report that, if grade point average is controlled, there are no differences between traditional undergraduate classrooms and online education. A study by Donovan, Mader and Shinisky (2006: 283)

into online versus traditional course evaluations reveals no substantial evidence to suggest any difference between the two evaluation formats.

Although researchers have not found much difference between the performances of students who are engaging in online and traditional course formats, the impact of advancement in technology and learning cannot be overlooked. The future of e-learning is guaranteed but the extent of the role it plays will depend on the institution concerned. Students will have to be well prepared and equipped in terms of communication skills to handle the inclusion of online classes. If e-learning does not take place on its entirety, then there will certainly be a combination of both the online and traditional formats. Online classes cannot replace physical classrooms but they can add further value and provide additional opportunities. Students also perceive that there are some benefits from online learning (O'Malley, 1999: 1).

## **2.13 CONCLUSION**

The chapter has discussed the effects of communication skills on acquiring an education. The literature review shows that students with a high apprehension to communication choose Accounting, disciplines because they perceive there is no real need for communication skills. Therefore, newly graduated students are lacking such skills. It also shows that students with reading and writing disabilities may lack the ability to properly communicate their thoughts or express themselves under examination conditions which can prevent them from being successful. Researchers and Accounting professionals have acknowledged the need for good communication skills within the Accounting arena and if one needs to move up the corporate ladder, it becomes even more important to be a good communicator.

The literature review further indicates that South African rural schools lack the resources and expertise to enable students who are attending such schools to properly equip themselves with the necessary communication skills that would assist them at tertiary levels. There are suggestions that if the medium of instruction in an institution is

English, then it becomes imperative that the student is well proficient with the language. There are also further suggestions that CMA is not just a number crunching subject but a science course which entails critical thinking and quality learning.

Communication and language are essential skills to possess in making sense of the world and an effective and skilled communicator is successful in both the work and study environment. Individuals with a good command of the written and verbal language are normally more self-confident, self-motivated and knowledgeable. Better communicators can easily be employed than individuals who lack such skills.

## **CHAPTER 3**

### **METHODOLOGY**

#### **3.1 INTRODUCTION**

This chapter discusses and focuses on the research methodology engaged in the current study and the method of collecting the primary data. It outlines the procedure undertaken by the researcher to obtain data as accurately as possible to authenticate the study. The chapter begins with the research design specifying the rationale for the research paradigm and followed by the sampling method, data collection and data analysis. It also provides an understanding and reasoning as to the structure of the questionnaire.

#### **3.2 RESEARCH DESIGN**

Leedy and Ormrod (2010: 135-189) describe qualitative and quantitative research as follows:-

- ❖ Qualitative research explores the attitudes, behaviour and experiences through methods such as interviews and focus groups. It attempts to get a broad opinion and comprehensive understanding of the phenomenon from the views of participants. There are many different methodologies engaged with regard to qualitative research and fewer individuals take part in the research as it includes the attitudes, actions and experiences of people.
- ❖ Quantitative research consists of analyzing the theory by specifying narrow hypotheses and collecting data to support or refute the hypotheses. It is descriptive in nature and generates statistics through the use of large-scale survey research, using methods such as questionnaires or structured interviews. Descriptive research examines the situation as it is.

An analytical type of research approach was used to conduct the study and quantitative data were collected to gain an understanding on the impact of communication skills in the CMA programme. The study can, therefore, be classified primarily as quantitative in nature. Quantitative analyses are seen as providing a pivotal role in establishing relationships and adding value to any conclusions emanating from the research effort.

The study also examined specific intellectual questions that were presented in the 2009 mid-year main and year-end main examinations which were considered to be qualitative in nature. The questions required students to use their critical thinking, problem solving and decision making skills to analysis and resolve.

### **3.3 THE TARGET POPULATION**

The target population selected were CMA students. It was prudent to consider a cohort of students who registered in 2007 and to follow their progress to determine whether these students were graduating within the required three year period. It was firstly imperative to establish whether students were achieving their qualification within the specified three year period as required by the CMA course and whether communication skill was an issue if they were unsuccessful. It was also necessary to include all second and third year students registered in the Department of Management Accounting at DUT in 2012 as part of the population to acquire current and pertinent information regarding to student perception on the subject relating to communication skills. Acquiring recent data is of utmost importance to authenticate the research project.

### **3.4 THE SAMPLE FRAME**

There were 204 students that were enrolled in 2007 and there is a total intake of 352 students in 2012 at the Durban campus for second and third year levels in the CMA programme. The target population was the combination of both 2007 and 2012 years, comprising an overall total of 556 students. Since the population was considered to be

relatively small, taking a sample size would have been meaningless and, therefore, it was ignored in the study

### **3.5 THE SAMPLE DESIGN**

A census survey measures or collects information about every person of the population and a sample survey involves data collection from a small number of individuals who fit a particular category of people. A census is a 100 per cent as compared to a sample survey (Daponte, 2008: 141).

A survey is an efficient method for gathering information from individuals for the purposes of constructing quantitative descriptors of the characteristics of the larger population of which the individuals are members. Survey methodology strive to identify principles about the design, collection, processing and analysis of the surveys that are associated to the cost and quality of the survey estimates, which means that the field focuses on improving quality within the cost constraints (Groves et al., 2009: 30).

Since a census survey involves collecting quantitative information about members in a population and it often results in enough respondents to have a high degree of statistical confidence. The census survey was, therefore, considered to be more appropriate and pertinent to the study and it was employed.

### **3.6 RESEARCH ETHICS**

Ethics in research consist of moral rules and professional codes of conduct in the collection, analysis, reporting and publication of information about research topics. The individual's right to privacy, confidentiality and informed consent are essential elements of ethics. Sociologists and social scientists, in general, until recently have often shown arrogance in their treatment of research subjects by justifying their actions in search of the truth but the trend is now being rectified, especially in industrial societies, with the

adoption of formal codes of conduct, and greater emphasis on ethical research procedures (Marshall, 1998).

In the current study, respondents were informed that their participation on the project was completely voluntary and that they could withdraw from taking part in the questionnaire. The respondents were also notified that the information they provide will be kept strictly confidential and there will be anonymity with regard to their identity. The pre-notification letter (annexure B) included the ethics of the research to the participants. The research did not target any ethnic or community group and met with all the university's ethics policy and guidelines.

### **3.7 THE PRE-NOTIFICATION LETTER**

The significance of the pre-notification letter (annexure B) was to inform the respondents about the nature and purpose of the research. The aim of the pre-notification letter was also to reduce the possibility that the potential respondents might disregard the questionnaire when they receive it and to establish the validity of the survey.

### **3.8 QUESTIONNAIRE**

The designing and structure of the questionnaire, pilot testing and outcome of the pilot testing of the questionnaire are detailed below.

#### **3.8.1 Questionnaire Design**

The researcher felt that the questionnaire should be specifically designed to obtain the necessary information regarding the impact of communication skills as a subject in the CMA curriculum. The questionnaire was aimed to be brief and to the point so that the questions were easy to understand to avoid errors. All respondents were guaranteed of their anonymity. The respondents were also well informed about the aim of the study

and it was made sure that they understood the questionnaire and the researcher was available to explain any further questions if needed.

The questionnaire (Annexure C) was formulated by using closed-ended or structured questions and was designed on the literature review in chapter two. Secondary information was also gathered from journals, books and the Internet articles before the questionnaire was formulated and also to determine the type of questions that needed to be presented. 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.

The respondents were asked to select from possible choices of responses and, where necessary, rating scales were also used where respondents were given a range of responses. The approach used to elicit a response is primarily the 5-point Likert scale (1= Very poor, 5= Excellent). The Likert scale entails using a series of typically five statements that convey various levels of agreement with an item stem (Litwin, 1995: 49). The reason for using the Likert scale was due to the questions being easy to code and analyse. It also saves time and creates an atmosphere where the respondents will want to complete the questionnaire. Simple and clear words were used to structure the questions in an attempt to make them easy to interpret and answer.

### **3.8.2 Pilot Testing**

It was essential to carry out a pilot testing of the questionnaire prior to its finalisation before using it for substantive research. The interviewers were meticulously informed about what was required of them, and the research topic was explained to them in order to ensure that they could answer all questions. The pre-test respondents were asked to complete the questionnaire in its entirety and to indicate any ambiguity, incompleteness or other problems encountered in answering the questions. The pre-test was also conducted to establish if the respondents would understand the questions being asked,



and if they experienced any difficulties in reading the instructions given. Students were explained the purpose, contents and importance of answering the questionnaire honestly. For the purposes of this study, ten respondents participating in this study were randomly selected to test the questionnaire so that the necessary revisions could be made before the survey was mass produced and used on a larger scope to gather the data.

### **3.8.3 Results of Pilot Test**

There was no significant issue that was raised during the pilot test to report, since the questionnaire underwent various stages of scrutiny with professionals during its formulation. The language used was simple to understand and interpret for both EFL and ESL students.

## **3.9 QUALITATIVE QUESTIONS**

The following questions with mark allocations were presented in the mid-year main and year-end main examinations of 2009. It was necessary to include these questions 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. It was done to reinforce whether there is need for communication skills and to assess the performance of students on the qualitative type of questions.

### **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, and the increase in cost for the whole project. (3)
- ❖ **Question 5:** State with reasons what decision Silvestre should make. (2,5)

### **3.10 DATA COLLECTION**

Primary data was collected through a self-administered questionnaire, which was distributed to all CMA students at the institution. Data was also collected through computer reports from the University Integrated Tertiary Software System (ITS) in terms of a list of students registered in 2007, Grade 12 examination results and list of 2007 students graduating within 3 years, gender and race. The student statement of symbols and matric certificate were printed from Alchemy. Alchemy is a computer programme that stores electronic copies of all documents submitted when the student register for any qualification at DUT. The performance of students relating to questions written in the 2009 examination was retrieved from students' records in the examinations department.

### **3.11 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, that were retrieved from ITS were input into an excel spread sheet. 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 as accurate as possible. All missing data were updated on the excel spread sheet. Students' academic results retrieved from the examination department were also entered into the excel spread sheet. Data and questionnaires were analysed using a statistician so that the study could be authentic.

### **3.12 VALIDITY**

Face validity is a valuation instrument based on a multitude of the observations and it is a compilation of cultural judgements from individuals directly impacted by an assessed research conclusion (Gaber, Gaber, 2010: 144). The main purpose of face validity is to determine whether the survey objects or questions appear to measure what they were intended to measure just by looking at the content of the items. Face validation was done by evaluating the questionnaire in a pilot test using experts from the Department of Management Accounting and a statistician. The questionnaire appeared to measure to the desired conceptual domains after evaluation.

Content validity emphasizes whether the survey comprises items that are appropriate to the domain of the measurement of interest (Etchegaray and Fischer, 2010: 134). Content validity provides a good basis on which to build a methodologically rigorous assessment of the survey instrument's validity and when examining the content validity, for example, medical scales, when it is important to use actual patients in the evaluation process (Litwin, 1995: 35). It was imperative to include actual students in the pilot study to assess whether the questionnaire measured all the relevant and important elements of the complex conceptual domains. A survey was employed so that the sample would be large enough to obtain a good representative of content validity being measured.

### **3.13 RELIABILITY**

Hernon and Schwartz (2009: 73) mention that for a quantitative research, reliability seeks to define the extent to which the data or measurement is consistent and

consistency refers to the degree in which the same results are produced from various samples of the same population or the extent an instrument measures the same way every time it is used under similar conditions with the same subjects.

To lower the chance of error and to increase the reliability of the findings, a census survey that included both former and current students was conducted. The total population and sample was fairly large with five hundred and fifty six respondents. The Likert scale was utilised to increase the respondent's abilities to complete the questionnaire in its entirety and the researcher's contact details were indicated on the pre-notification letter and was easily accessible to explain problems areas that did arise.

The questionnaires were standardised and the questions were consistent and in chronological order for each respondent to ensure overall consistency. All the questionnaires were also pre-coded to avoid inconsistency when decoding and analysing.

### **3.14 CONCLUSION**

The rationale of the study was to examine the impact of communication skills as a subject in the CMA curriculum. Questionnaires together with letters from the researcher were forwarded by post to the former students. An on-campus questionnaire with the current students was also undertaken and completed by the respondents. In the current chapter, the methodology employed and aspects of reliability and validity of the data were outlined. All necessary precaution was taken to minimise errors and a survey was decided because it was the most appropriate to utilise so that the findings of the research could be justified.

The data collected through computer reports and questionnaires provided an analysis and discussion of results. The research findings and analysis are outlined in the subsequent chapter.

## **CHAPTER 4**

### **RESEARCH FINDINGS AND ANALYSIS**

#### **4.1 INTRODUCTION**

This chapter presents the results and discusses the findings obtained from the questionnaires in this study. The data collected from the responses was analysed with the Predictive Analytic Software (PASW) Statistics version 18.0. The results were presented in the form of graphs, cross tabulations and other figures.

#### **4.2 RELIABILITY**

In statistical terms, reliability is the ability of an instrument to measure something consistently and repeatedly. It is easiest to picture reliability when thinking about physical measures such as weight. When measuring weight, given that all other variables are the same (e.g., the amount of food consumed), if a scale weighs a person at 120 pounds today, that same scale should weigh that person at 120 pounds the next day. However, understanding reliability in behavioural measures normally used by neuroscience nurses is a little more confusing (Munro, 2005: 20 & 28).

The reliability of a behavioural measure really is the stability of that measure to produce the same results when measuring a construct (idea). The most common types of reliability are test-retest reliability, split-half reliability, and internal consistency reliability. Test-retest reliability means that each time a test is administered, the results will be the same. When measuring both brain impairment behaviours and disability, for example, if the scale used to measure each concept is administered to a group of people today, their answers should look similar two weeks from now, given that all other variables are the same (Munro, 2005: 20 & 28).

The statistical comparison measure used for test-retest reliability is the Pearson's  $r$  correlation coefficient; it can range from +1.00 to -1.00. A Pearson's  $r$  correlation coefficient of +1.00 indicates a perfect positive relationship, 0.00 indicates no relationship, and -1.00 indicates a perfect negative relationship (George and Mallery, 2007: 248).

The analysis of the reliability of the questionnaire is presented below.

**Table 4.1 Case Processing Summary (Q 1 – Q 15)**

		N	%
Cases	Valid	251	92.3
	Excluded	21	7.7
	Total	272	100.0

**Table 4.2 Reliability Statistics (Q 1 – Q 15)**

Cronbach's Alpha	N of Items
.930	15

**Table 4.3 Case Processing Summary (Q 16 – Q 19)**

		N	%
Cases	Valid	168	61.8
	Excluded	104	38.2
	Total	272	100.0

**Table 4.4 Reliability Statistics (Q 16 – Q 19)**

Cronbach's Alpha	N of Items
.841	4

### **Overall Reliability Analysis**

**Table 4.5 Case Processing Summary (Q 1 – Q 19)**

		N	%
Cases	Valid	153	56.3
	Excluded	119	43.8
	Total	272	100.0

**Table 4.6 Reliability Statistics (Q 16 – Q 19)**

Cronbach's Alpha	N of Items
.927	19

The overall reliability score for the components of the ordinal section is high (0.927). This score indicates a high degree of acceptable, consistent scoring for the different statements for the ordinal data for this research. The ordinal category has (high) acceptable reliability values. It is noted that the positive statements were used to determine the reliability scores in this section.

### **4.3 DESCRIPTIVE STATISTICS OF THE 2007 STUDENT COHORT**

This section presents the descriptive statistics, which is a generic term for statistics that can be used to describe variables, based on the demographic information of the study (Saunders et al., 2009: 591).

The 2007 cohort of students has been classified according to race, gender and language. The location of schools that the students have attended in grade 12 has been classified according to the metropolitan area as either urban or rural.

#### **4.3.1 Student Enrolment According to Population**

A total of 204 students were enrolled, comprising of 116 females and 88 males. Students were classified according to race to identify and confirm the majority population group of the CMA students. The statistical data revealed that black students were the majority and it was comparative with South Africa's latest census. The enrolment of other race groups was too small to make any significant comparison and alter the findings in anyway with regard to student performance. Table 4.7 reflects the number of students enrolled in the CMA programme and classified according to gender and race for the academic year 2007.

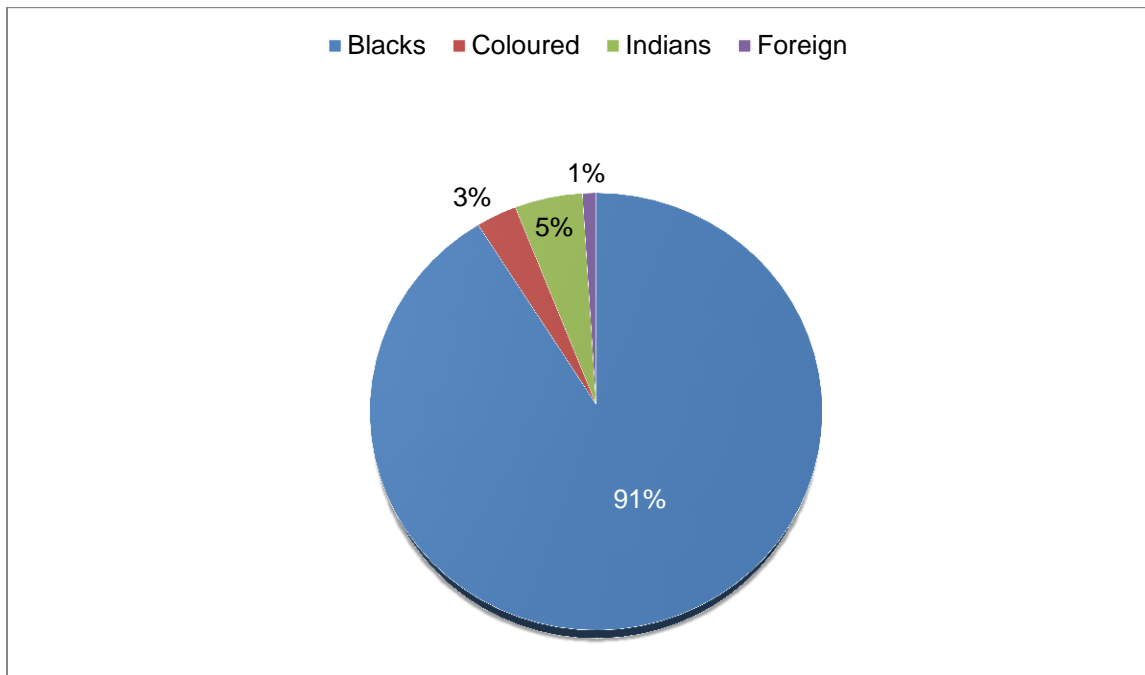
**Table 4.7 CMA Student Population**

<b>Gender</b>	<b>Blacks</b>	<b>Coloured</b>	<b>Indians</b>	<b>Foreign</b>	<b>Total</b>
<b>Females</b>	105	4	6	1	116
<b>Males</b>	81	1	5	1	88
<b>Total</b>	<b>186</b>	<b>5</b>	<b>11</b>	<b>2</b>	<b>204</b>

The composition of the CMA student population for the academic year 2007 consists of 91% Blacks, 3% Coloureds, 5% Indians and 1% foreign students. Since Blacks comprised the majority of the student population and the total of the minority race groups, including foreign students of 9%, will not significantly influence the outcome of the research findings. Figure 4.1 illustrates students that were enrolled into the CMA programme according to percentages and classified according to race.



**Figure 4.1 2007 Total Population Enrolment**



#### **4.3.2 Student Population According to Gender**

**Figure 4.2 2007 Gender Enrolment**

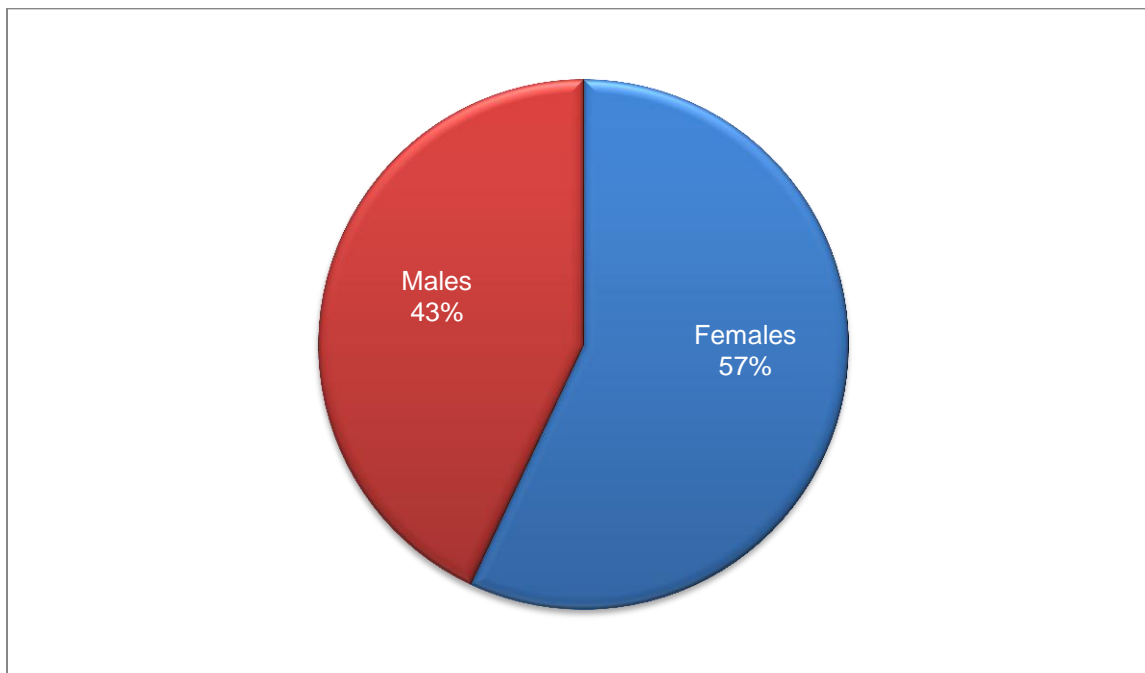


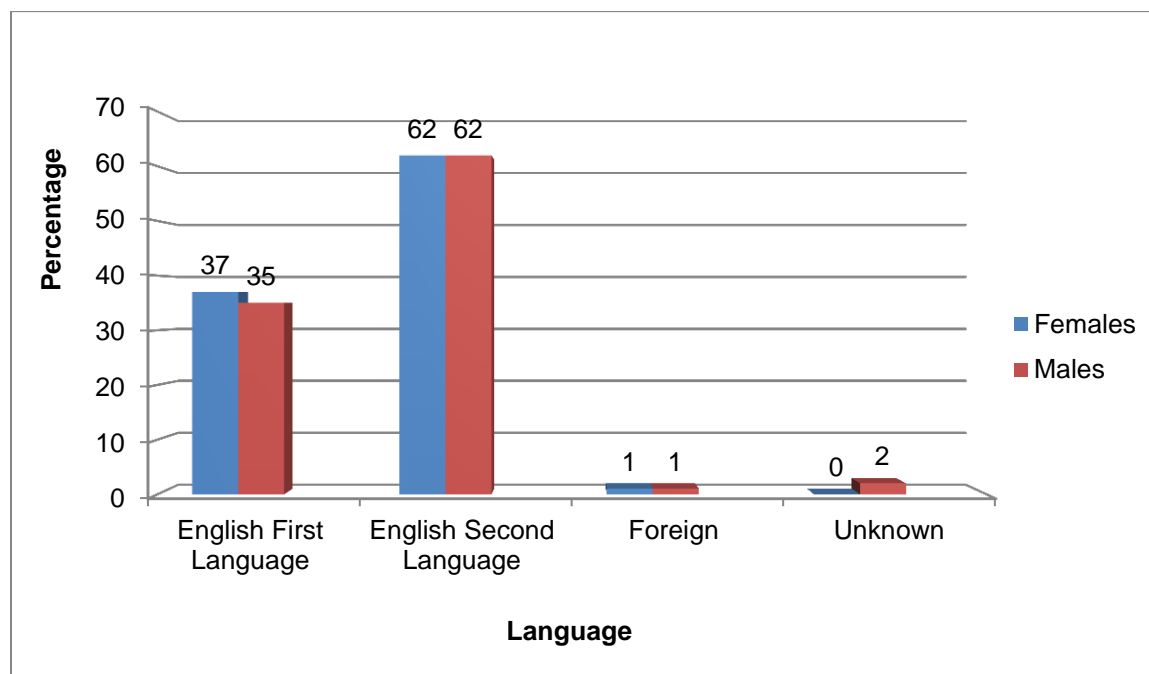
Figure 4.2 illustrates the percentages of students enrolled into the CMA programme and classified according to gender for the academic year 2007. Females comprised the majority of the CMA student population with 57% and 43% of males.

#### 4.3.3 Student Population According to Language

Refer Figure 4.3 for student's population according to language.

EFL students comprised 37% females and 35% males. ESL students comprised 62% females and 62% males. The total foreign students consisted of 1% of the CMA student population. The languages of students that could not be identified consisted of 2%. The majority of the 2007 CMA students at DUT were ESL students and this was relative to the statistical data with South Africa's population.

**Figure 4.3 2007 Gender Enrolment Based on Language**

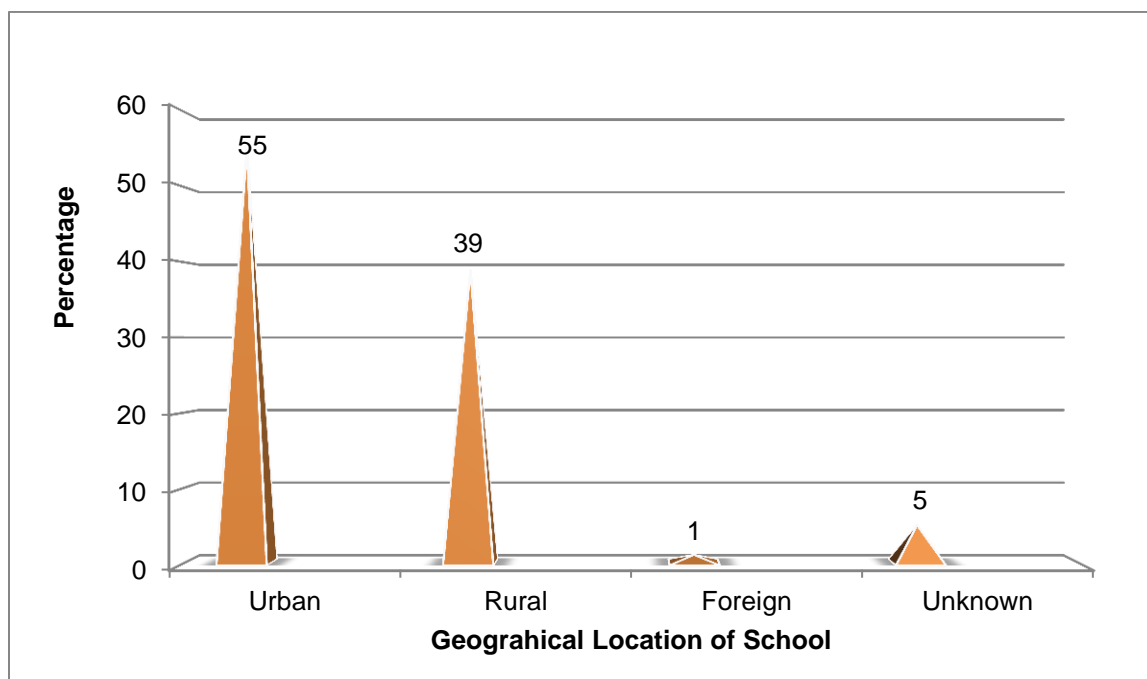


#### 4.3.4 Location of Schools

Figure 4.4 illustrates the comparative analysis of student urbanisation with regard to location of schools.

Fifty five per cent of the total number of students that were enrolled attended urban schools and 39% attended rural schools. Five per cent of the schools could not be classified as urban or rural because the names of these schools were not available and the remaining 1% refers to foreign students. The location of these schools was omitted as it was considered small to significantly affect the outcome of results. Although the majority of the 2007 cohort of students attended and completed their grade 12 at urban schools, there were still a large percentage of students attending rural schools.

**Figure 4.4 2007 Location of Student Schools**



## 4.4 DESCRIPTIVE STATISTICS OF THE 2012 STUDENT COHORT

The respondents comprised the second and third year students enrolled for the CMA qualification. The respondents have been classified according to race, gender and language. The location of schools that the respondents have attended in grade 12 has been classified according to the metropolitan area as either urban or rural.

### 4.4.1 Composition of the Respondents

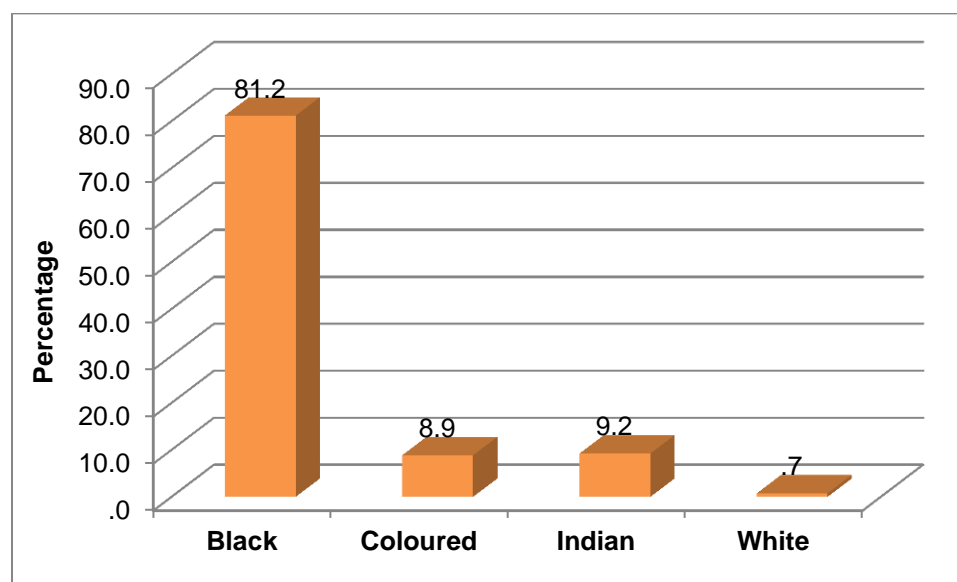
Table 4.8 indicates the number of respondents by gender and race. A little more than a third of the respondents (37.3%) were male. Of these, 31% were Black, whilst Coloureds and Indians constituted about 6.3%. The percentage of female respondents was 62.7%, comprising of Blacks (50.2%), Coloured (6.3%), Indian (5.5%) and Whites (0.7%). Figure 4.5 represents the racial composition of the sample.

**Table 4.8 Race and Gender Cross Tabulation**

			Gender		Total
			Male	Female	
Race	Black	Count	84	136	220
		% of Total	31.0%	50.2%	81.2%
	Coloured	Count	7	17	24
		% of Total	2.6%	6.3%	8.9%
	Indian	Count	10	15	25
		% of Total	3.7%	5.5%	9.2%
	White	Count	0	2	2
		% of Total	.0%	.7%	.7%
	Total	Count	101	170	271
		% of Total	37.3%	62.7%	100.0%

Figure 4.5 shows that the majority of the respondents were Blacks and comprised 81.2% of the total population. The balance of the remaining respondents constituted of Indians (9.2%), Coloured (8.9%) and Whites (0.7%). Figure 4.6 indicates home district in which the respondents reside.

**Figure 4.5 Racial Composition of the Sample**



#### 4.4.2 Urbanisation

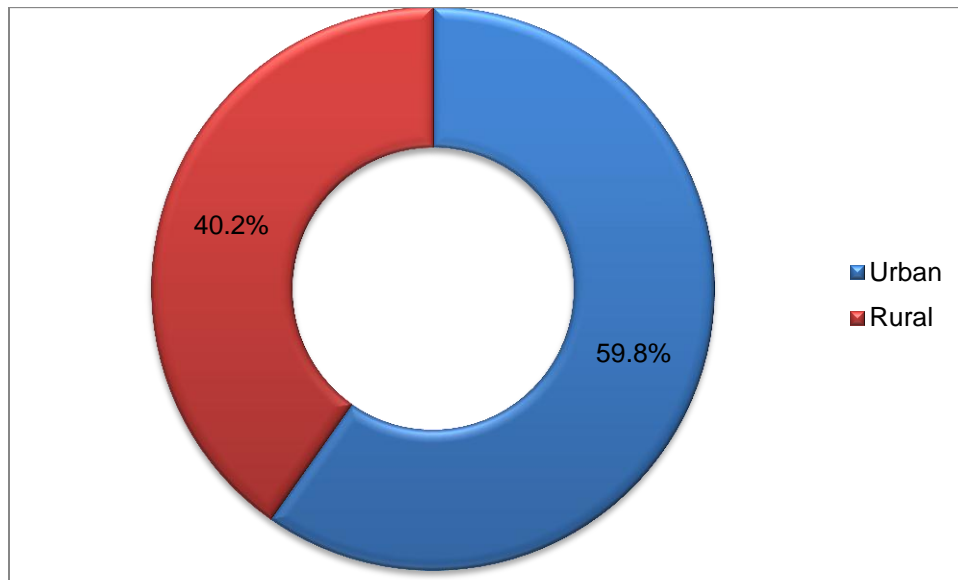
It was noted that there were more respondents attending urban schools than the number that was classified as their home area as being urban. The statistical data reveal that nearly eight percent of rural respondents decided to school in urban areas. The school area type attended by respondents is illustrated in Table 4.9.

**Table 4.9 School Area Type Attended By Respondents**

		Frequency	Percentage
Valid	Urban	173	67.6
	Rural	83	32.4
	Total	256	100.0

There was nearly a 20% difference in the composition of the sample in terms of the district from which the respondents came, with more respondents coming from the urban areas.

**Figure 4.6 Home District of Respondents**



#### **4.4.3 Factor Analysis**

Factor analysis is a statistical technique used to analyze the correlations between a number of variables in order to reduce them to a smaller number of underlying dimensions, which are referred to as factors, and to determine the correlation of each of the original variables with each factor (Colman and Pulford, 2008: 146).

There are three stages in factor analysis:-

1. First, a correlation matrix is generated for all the variables;
2. Second, few factors are extracted from the correlation matrix based on the correlation coefficients of the variables; and

3. Third, the factors are rotated in order to maximize the correlation of each variable with one of the factors (Colman and Pulford, 2008: 146).

**Table 4.10 Component Matrix: Q16 – Q19**

	Component
	1
My poor understanding of English was known by my lecturers from Cost and Management Accounting department	.759
My poor understanding of English was considered by my lecturers in preparation of lectures and examinations	.854
I was given guidance to communicate effectively by my lecturers	.839
Lecturers gave me /my class feedback on my/our understanding of English	.840

Table 4.10 indicates that for Q16 – Q19, the variables that constituted the components loaded perfectly along one factor. This finding that the questions (variables) that constituted these components perfectly measured the component. That is, the component measured what it was that was meant to be measure.

The statements that comprise Q1 – Q15 can be split along two sub-themes. These sub-themes are:

- Communication skills assisting students in their personal development; and
- Communication skills assisting students in the academic development.

Component one, as indicated in Table 4.11, is Communication Skills that are interrelated and interdependent of each other for social and economic development. Component two, as indicated in the same table are Communication Skills that are needed to assist students with the CMA course.

**Table 4.11 Rotated Component Matrix: Q1 – Q15**

	Component	
	1	2
Is useful in improving one's communication skills	.866	
Improves my oral communication	.844	
Improves my written communication	.813	
Improves my reading	.773	
Assists me in contributing to the social and economic development	.629	
Assists me in organizing and managing my actions responsibly and effectively	.610	
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	.560	
Assists me in working effectively with others as a team player		.539
Assists me in identifying and solving problems in which responses display that responsible decisions using critical and creative thinking	.573	
Assists me in collecting, analysing, organising and critically evaluating information		.594
Assists me in communicating effectively using numerical skills		.553
Assists me in communicating effectively using language skills	.574	
My knowledge of the English language affected me in obtaining better grades in the course Cost and Management Accounting		.450
My understanding of the English language was considered by the lecturers from other departments		.758
My lecturers change their lecturing material to enhance my understanding of the English language		.780



With reference to the Tables 10 & 11:-

- The principle component analysis was used as the extraction method, and the rotation method was Varimax with Kaiser Normalization. This is an orthogonal rotation method that reduces the number of variables that have high loadings on each factor. It simplifies the interpretation of the factors.
- Factor analysis or loading show inter-correlations between variables.
- Items of questions that loaded similarly imply measurement along a parallel factor. An analysis of the content of items loading at or above 0.5 (and using the higher or highest loading in instances where items cross-loaded at greater than this value) effectively measured along the different components.

#### **4.5 OVERALL ANALYSIS OF THE 2007 STUDENT COHORT**

This section presents a comprehensive analysis of the research results that provide an understanding into the findings of the study. It attempts to answer the aim of the study, which is to identify the communication proficiency of students studying Cost and Management Accounting and to assess whether the subject communication skills is having any positive influence on students who are lacking such skills. In order to accomplish the findings, it was necessary to test the corresponding research hypothesis with the empirical data collected.

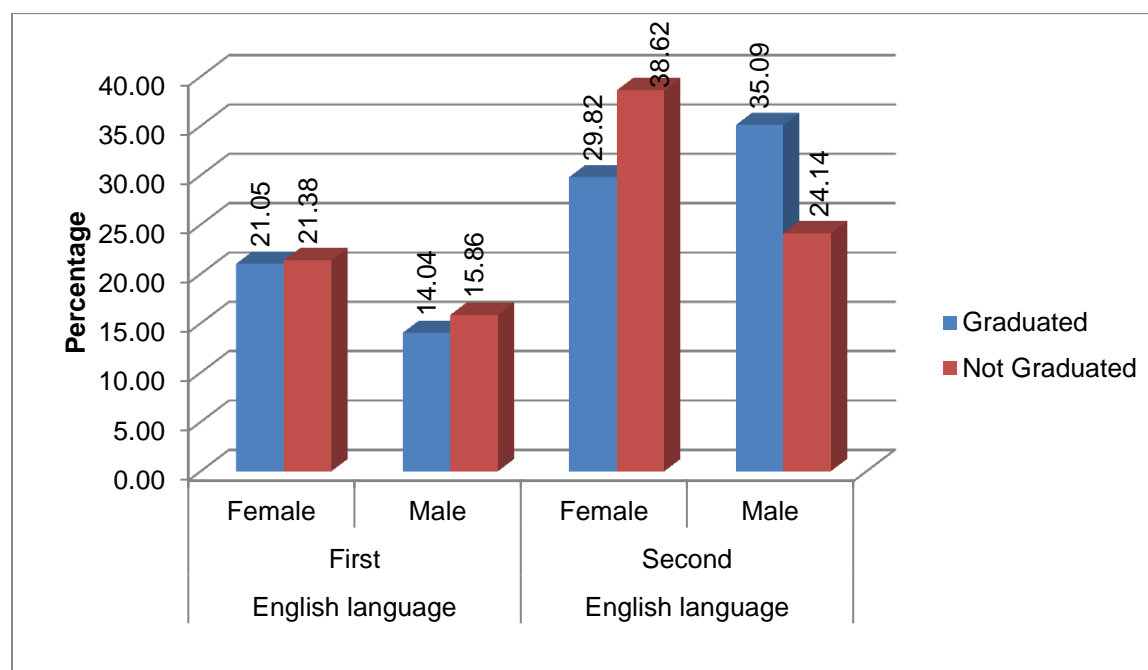
Students, who graduated within the three year period as required by the duration of the instructional programme, have been categorised by gender into EFL and ESL students. The grades on the qualitative questions of students who graduated and the graduates' qualification averages have also been included below. This was done with the aim of finding answers to the objectives of the study.

### 4.5.1 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, as required by the duration of the instructional programme, was 57 students from the 204 students that were enrolled in 2007. The overall graduation rate based on the above figures was 28%.

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. Figure 4.7 illustrates the percentages of EFL students graduated.

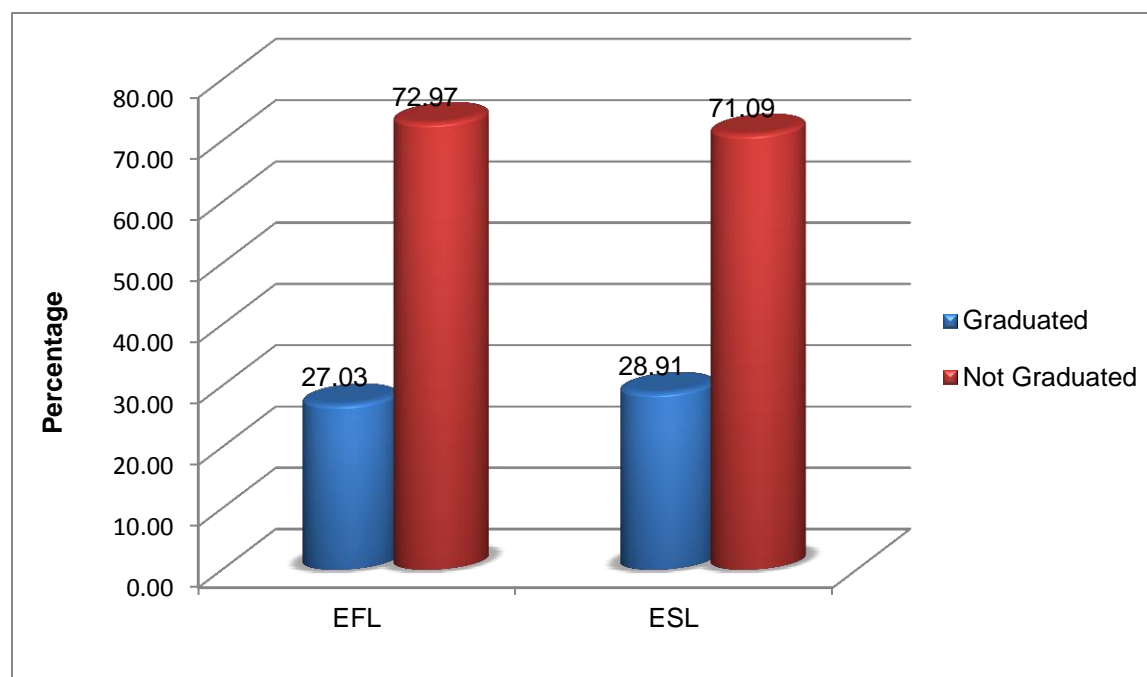
**Figure 4.7 Student Graduation Rate**



A total number of 37 ESL students graduated within the three year period as required by the duration of the instructional programme. There were 29.82% of ESL female and

35.09% of ESL male students that qualified for graduation. There was no significant different between the genders and pass rate for the first and second language students.

**Figure 4.8 Total Student Graduation Rate**



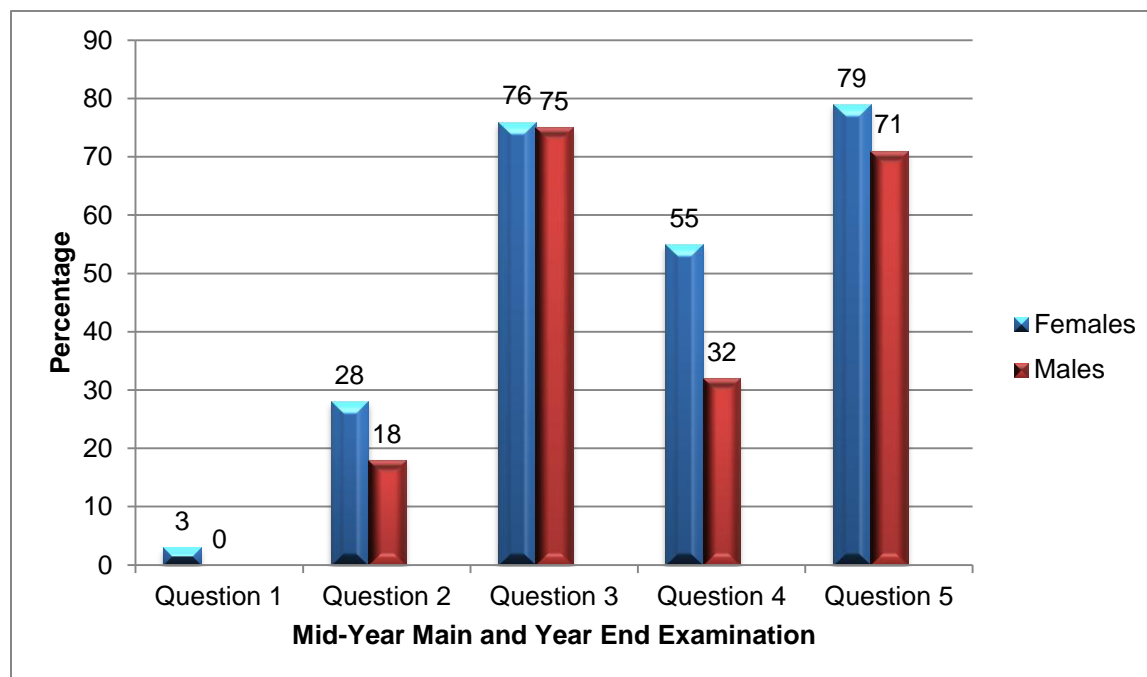
According to Figure 4.8, the total percentage of EFL and ESL students graduated within the three year period, irrespective of gender, was 27.03% and 28.91%, respectively. Overall, there was no significant correlation between the graduation rate of first and second language students.

#### **4.5.2 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. This was done to assess gender, EFL and ESL students' performance. 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.

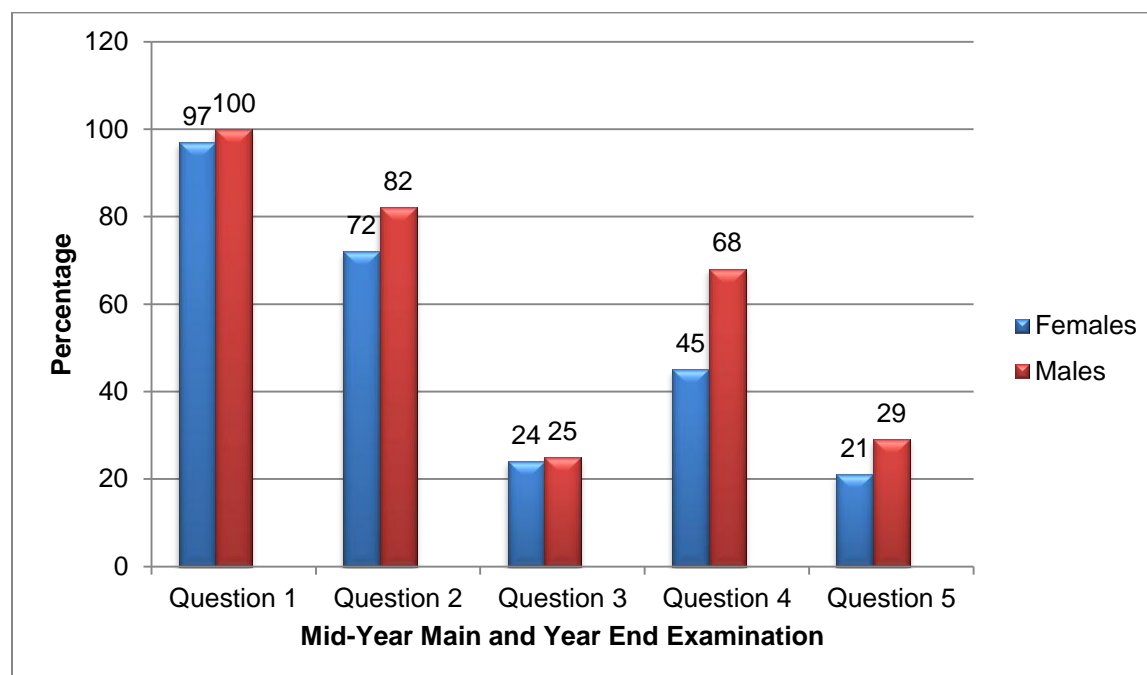
**Figure 4.9 High Achievers Based on Gender**



The results of female students achieving a 50% and over aggregate were Question 1 = 3%, Question 2 = 28%, Question 3 = 76%, Question 4 = 55% and Question 5 = 79%. The academic performance of male students were 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. Refer Figure 4.9.

Figure 4.10 illustrates graduates' performance on the final examination for the selected questions based on gender of students obtaining 50% and below. The mean scores for female and male students achieving 50% and below were 52% and 61%, respectively. While the student performance was mediocre for both female and male students, female students displayed relatively better performance on all five questions. Figure 4.9 (for high achievers) and Figure 4.10 (for low achievers) provide a detailed analysis of student performance for the qualitative questions.

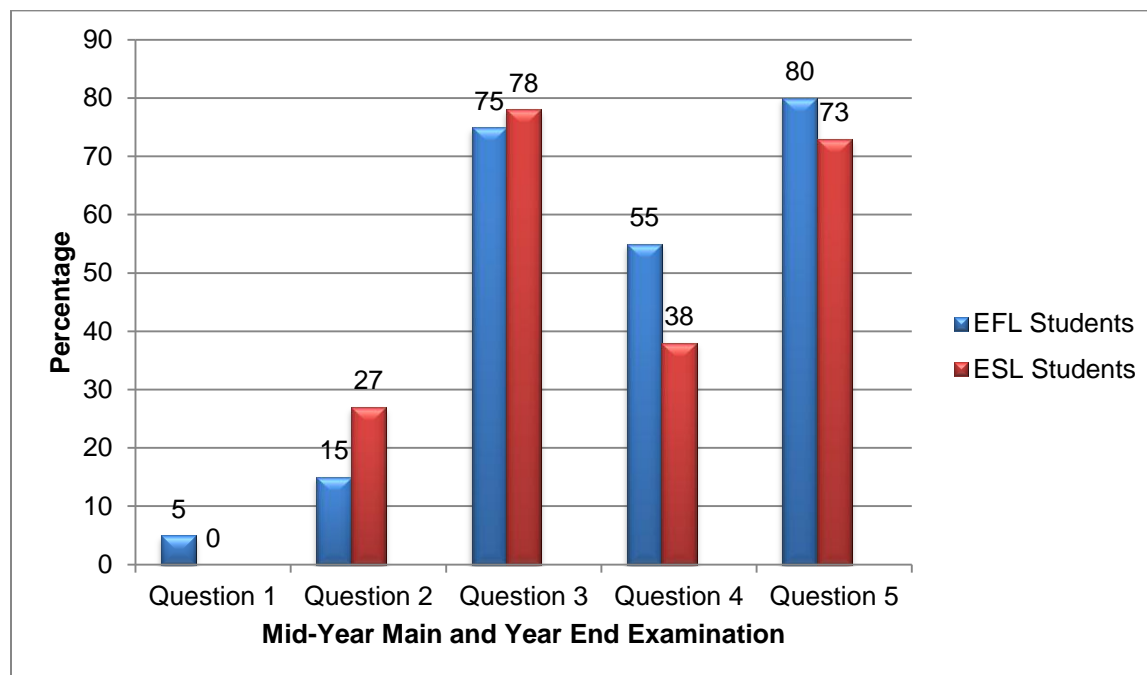
**Figure 4.10 Low Achievers Based on Gender**



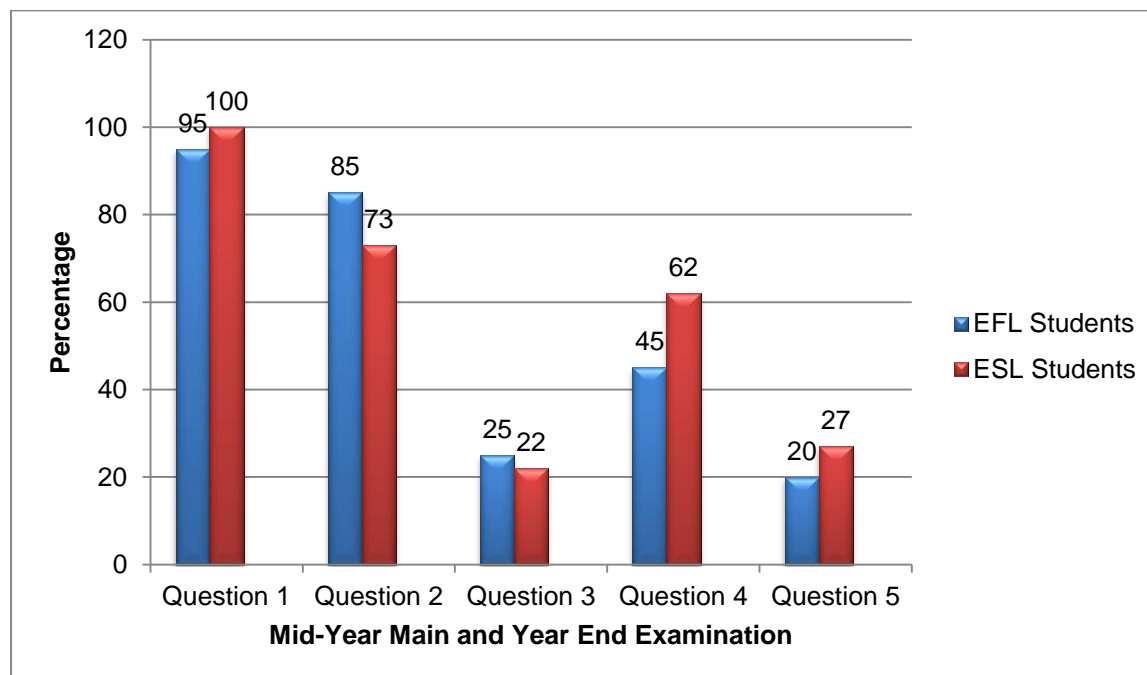
As illustrated in Figure 4.11, EFL students performed relatively well in Questions 1, 4 and 5 as compared to the ESL students who achieved better results in Questions 2 and 3 in the High Achievers category. The results achieved by the EFL students for Question 1 = 5%, Question 2 = 15%, Question 3 = 75%, 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.

Figure 4.12 depicts EFL and ESL students achieving grades below 50% and below. As illustrated in the figure, ESL students performed worse off on three of the five questions that were presented in the final 2009 examination. The mean scores for EFL and ESL students achieving 50% and below were 54% and 57%, respectively.

**Figure 4 11 High Achievers Based on Language**



**Figure 4 12 Low Achievers Based on Language**



EFL students performed moderately better with an advantage of 3% difference in the mean score than the ESL students. While the difference is considered relatively small, on a larger scale, this percentage variance would be significant. EFL students performed better overall on three of the five questions that were presented in the examination.

### 4.5.3 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. It was pertinent in first determining the students' overall performance so that comparisons can be made between the graduate's CMA qualification average and his/her English symbol obtained at grade 12 in order to determine if any relationship existed between grade 12 English results and the academic achievements of students at university level.

**Figure 4.13 EFL Students' Grade 12 English Results**

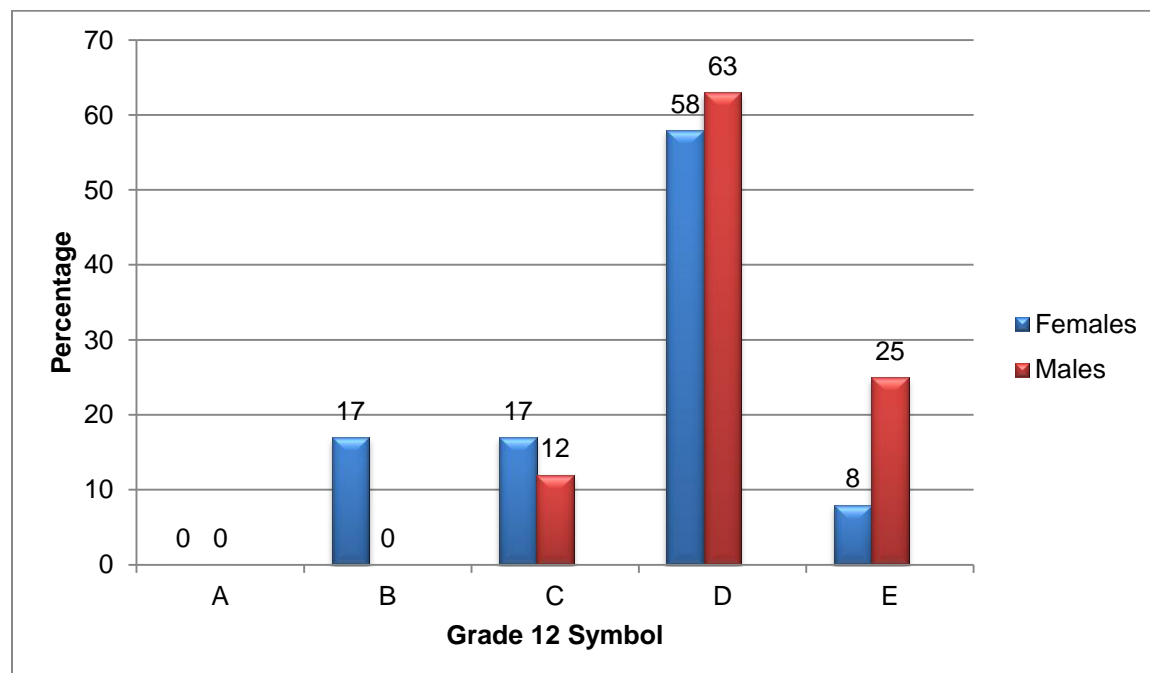
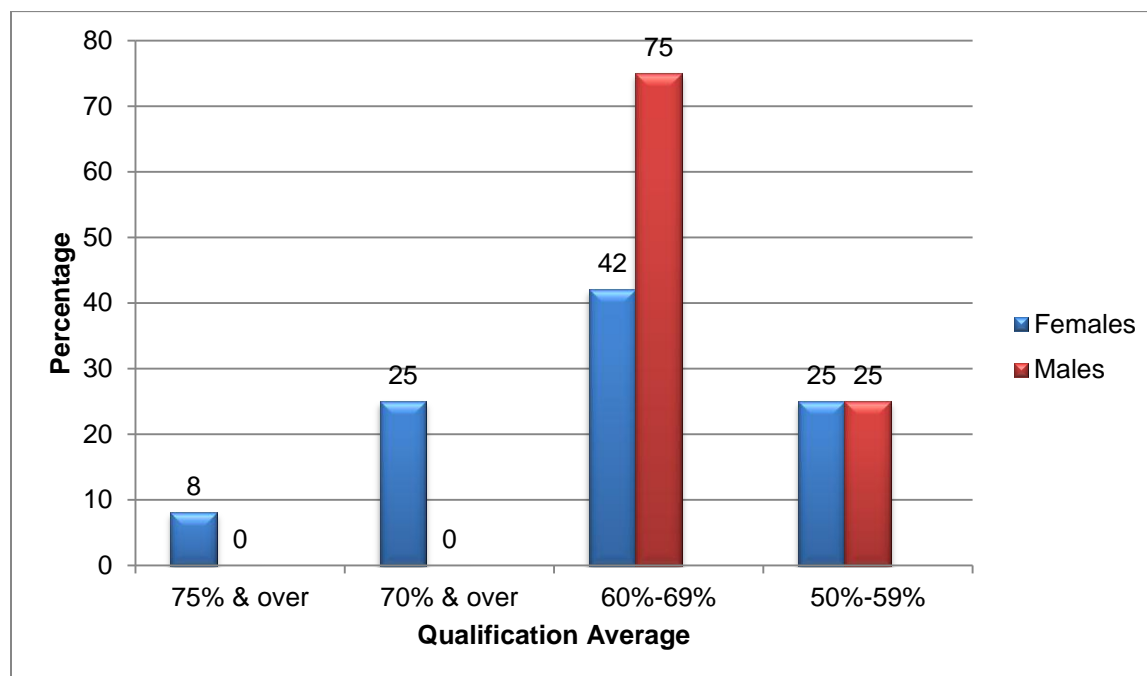


Figure 4.13 refers to grade 12 English results of EFL students. There were a total of 20 EFL graduate students. Twelve of these students were females and the remaining eight were males. None of these students achieved an A symbol for English. The percentage of female students achieving a Symbol B was 17% as compared to none of the male students obtaining the same grade. Results for the remaining of the female students were Symbol C = 17%, Symbol D = 58% and Symbol E = 8%. Results for the remaining male students were Symbol C = 12%, Symbol D = 63% and Grade E = 25%.

The mean scores for male and female students achieving between Symbol A and Symbol D were 23% and 19%, for males respectively. Regarding the performance on grade 12 English results of EFL students based on gender; female students demonstrated relatively better performances with an advantage of 4% difference in the mean score between Symbol A and Symbol D.

**Figure 4.14 EFL Students' Qualification Average**



Overall, there are 30 modules to complete in the curriculum for the CMA qualification. The qualification average was calculated on these 30 modules. Figure 4.14 displays the



qualification averages of EFL students. The percentage of female students achieving a 75% and over and 70% and over aggregate was 8% and 25%, respectively, as compared to none of the male students achieving the same aggregate. Results for the remaining females students were 60% and over = 42% and 50% and over = 25%. Results for the remaining male students were 60% and over = 75% and 50% and over = 25%. Female EFL students based on gender displayed relatively good performance in the CMA qualification average due to more female students obtaining better qualification averages.

The grade 12 results of EFL students correlate with the CMA qualification average and the percentage of students obtaining good symbols for English in grade 12 conforms to the percentage of students obtaining good qualification averages.

**Figure 4.15 ESL Students' Grade 12 English Results**

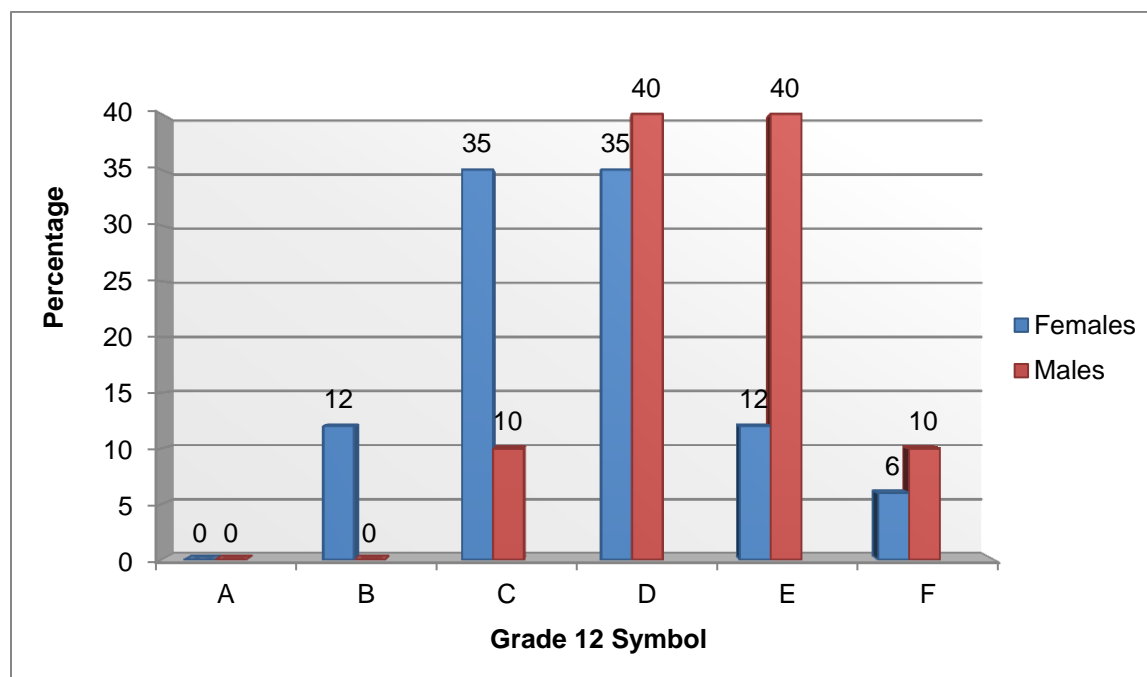


Figure 4.15 reflects the grade 12 English results of ESL students. There was a total of 37 ESL graduate students, comprising 17 females and 20 males. None of the ESL students achieved a Symbol A for English. Twelve per cent of female students achieved

a Symbol B as compared to none of the male students obtaining the same grade. Results for the remaining female students were Symbol C = 35%, Symbol D = 35%, Symbol E = 12% and Symbol F = 6%. Results for the remaining male students were Symbol C = 10%, Symbol D = 40%, Symbol E = 40% and Symbol F = 10%.

The mean scores for female and male students achieving between Symbol A and Symbol D for females were 21% and 13%, respectively. Regarding the performance on grade 12 English of ESL students based on gender, female students demonstrated relatively more superior performance with an 8% advantage point in the mean score for symbols between A and D.

**Figure 4.16 ESL Students' Qualification Average**

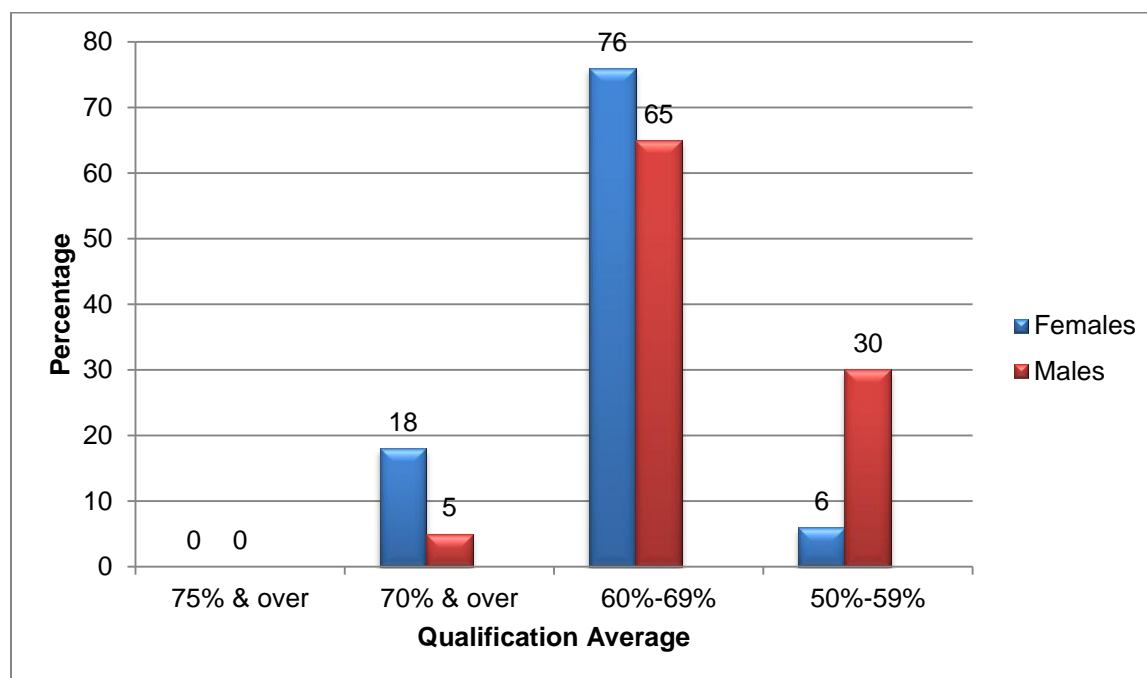


Figure 4.16 relates to qualification averages of ESL students. None of the ESL students achieved a 75% and over aggregate. Results for the remaining female students were 70% and over = 18%, 60% and over = 76% and 50% and over = 6%. The results for the remaining male students were 70% and over = 5%, 60% and over = 65% and 50% and over = 30%. The female ESL students based on gender performed comparatively better

in the CMA qualification average than their male counterparts, as indicated in Figure 4.16.

The grade 12 results of ESL students also correlated with the CMA qualification average and the percentage of students obtaining a good symbol for English in grade 12 has a positive relationship with the percentage of students obtaining a good qualification average.

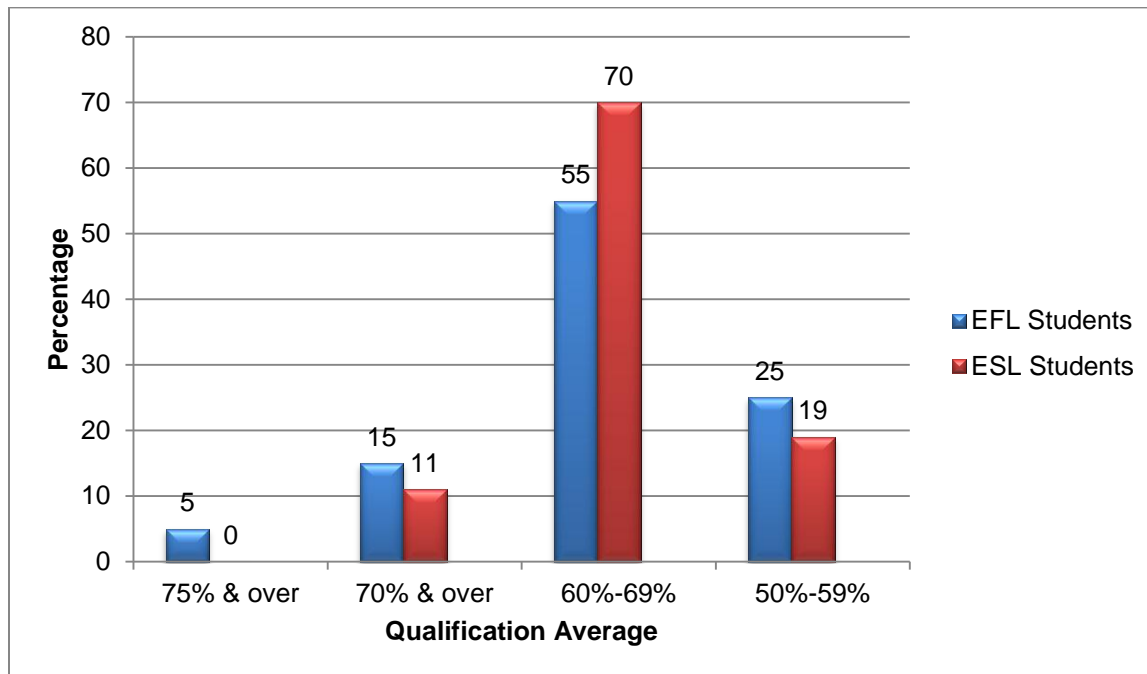
#### **4.5.4 Overall Qualification Average**

The overall CMA qualification average includes EFL and ESL students irrespective of gender. It was essential in first determining the students' overall performance irrespective of gender so that assessment can be made between the graduate's CMA qualification average and his/her English symbol obtained at grade 12 in order to determine if any relationship existed between grade 12 English results and the academic achievements of students at university level. The undergraduate students' qualification average was also included to assess whether grade 12 English results had any significant role on the academic performance of these students.

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 average of EFL and ESL students achieving a distinction or 75% & over was 5% and 0%, respectively. There were more EFL students achieving better qualification averages than ESL students, as indicated in Figure 4.17.

**Figure 4.17 Graduates' Qualification Average by Language**



**Table 4.12 Pearson Chi-Square Tests of Graduates**

		Pearson Chi-Square Tests	
		Graduated	
		First	Second
		Matric Symbol for English	Matric Symbol for English
Qualification	Chi-square	16.061	12.974
Grade Point	df	6	8
Average	Sig.	.013*	.113a,b

The better qualification averages of EFL students are further supported by the chi-square test results refer in Table 4.12, which shows that there is a significant relationship between the qualification grade point average and the first language matric symbol.

**Figure 4.18 Under-Graduates' Qualification Average by Language**

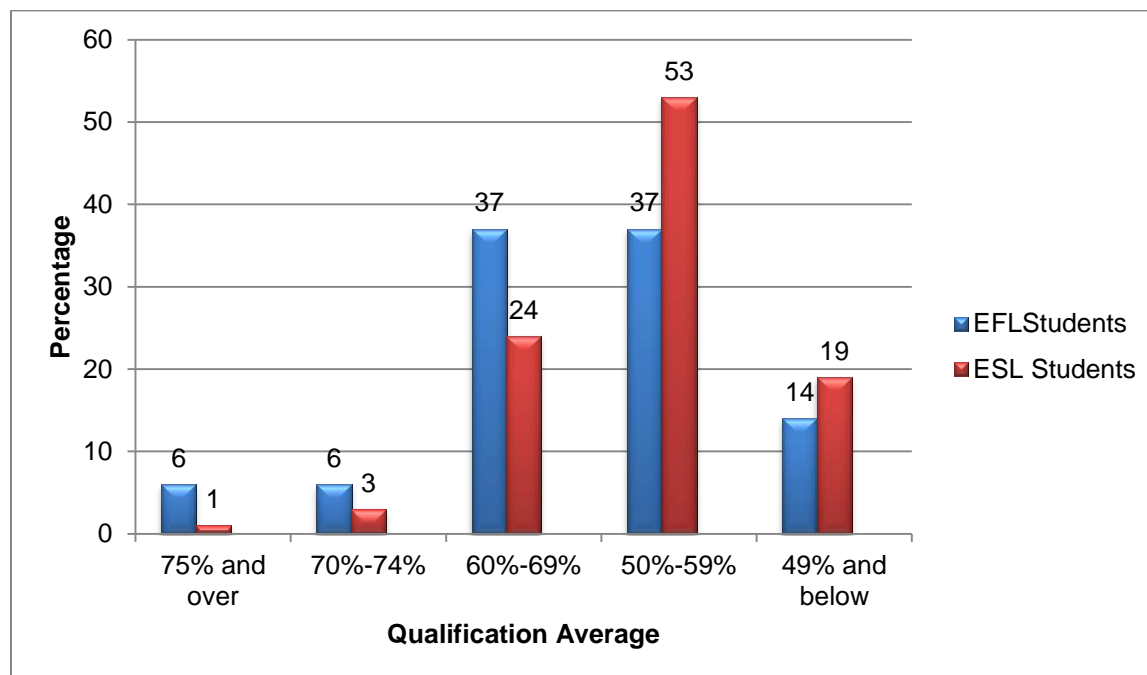


Figure 4.18 shows the undergraduate qualification average on subjects enrolled by EFL students who obtained a 75% & over = 6%, 70% & over = 6%, 60% & over = 37%, 50 & over = 37% and 49% & below = 14%. The qualification average of ESL students was 75% & over = 1%, 70% & over = 3%, 60% & over = 24%, 50 & over = 53% and 49% % below = 19%.

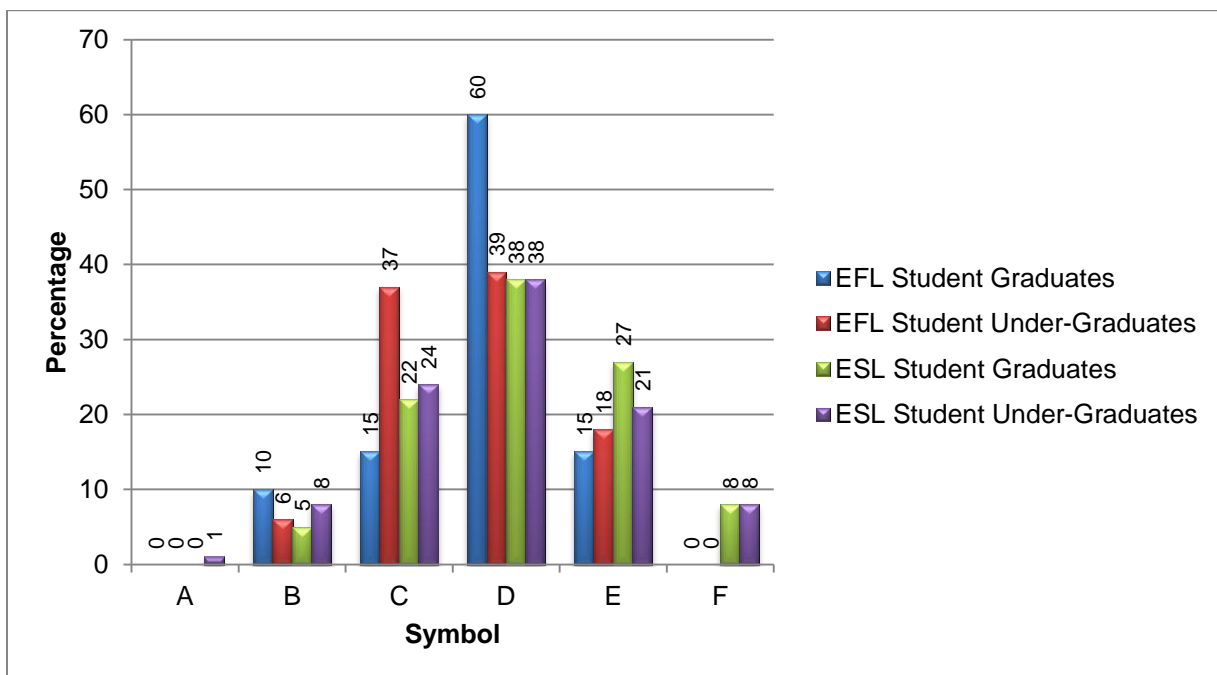
There were four students whose qualification average was not considered because the language of two students could not be determined and the remaining two were foreign students. The two foreign students have since left the country and could not be contacted to determine whether English was their first or second language. The four students that were excluded due to insufficient information would not have significantly changed the outcome of results in any way. The qualification grade point average of EFL and ESL students achieving a distinction or 75% & over was 6% and 1%, respectively. As illustrated by Figure 4.18, there was greater number of EFL undergraduate students achieving better qualification averages than the ESL undergraduate students on the subjects enrolled. This finding is also further supported by the paired

sample tests of EFL undergraduates which showed that there is a significant relationship between the qualification grade point average and the first language matrix symbol.

**Table 4.13 Paired Sample Tests of Undergraduates**

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
English language - Qualification Grade Point Avg	-3.60417	1.07884	.08990	-3.78188	-3.42646	-40.089	143	.000

**Figure 4.19 Composite Grade 12 English Results**

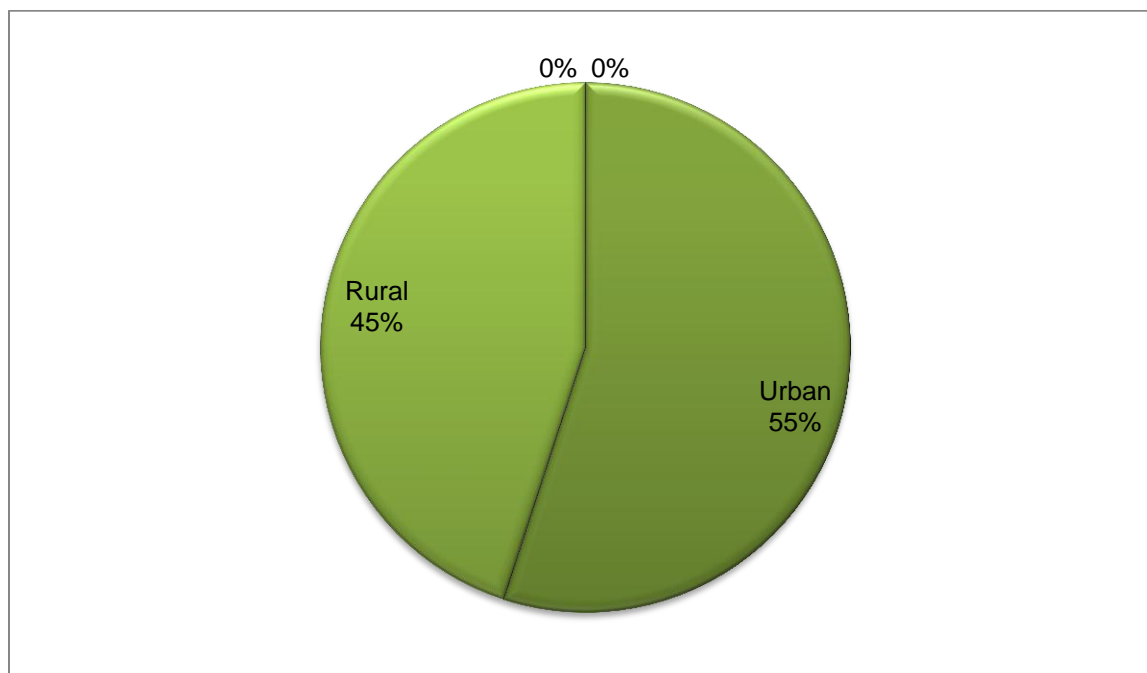


According to Figure 4.19, the mean scores for grade 12 English results of both EFL graduate students and EFL undergraduate students were 21% each and the mean scores for ESL graduate students and ESL undergraduate students were 16% and 18%, respectively. The percentage of EFL graduate and EFL under-graduate students achieving a distinction in the qualification average grade point on the subjects enrolled were 5% and 6%, respectively. The percentage of ESL graduate and ESL undergraduate students achieving a distinction in the qualification average grade point on subjects enrolled were 0% and 1%, respectively. EFL graduate and EFL undergraduate students overall achieved a better qualification average grade point on subjects enrolled than ESL students.

#### 4.5.5 Student Graduation According to Urbanisation

According to Figure 4.20, 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 based on the figures provided above.

**Figure 4.20 Graduation Rate Based on Urbanisation**



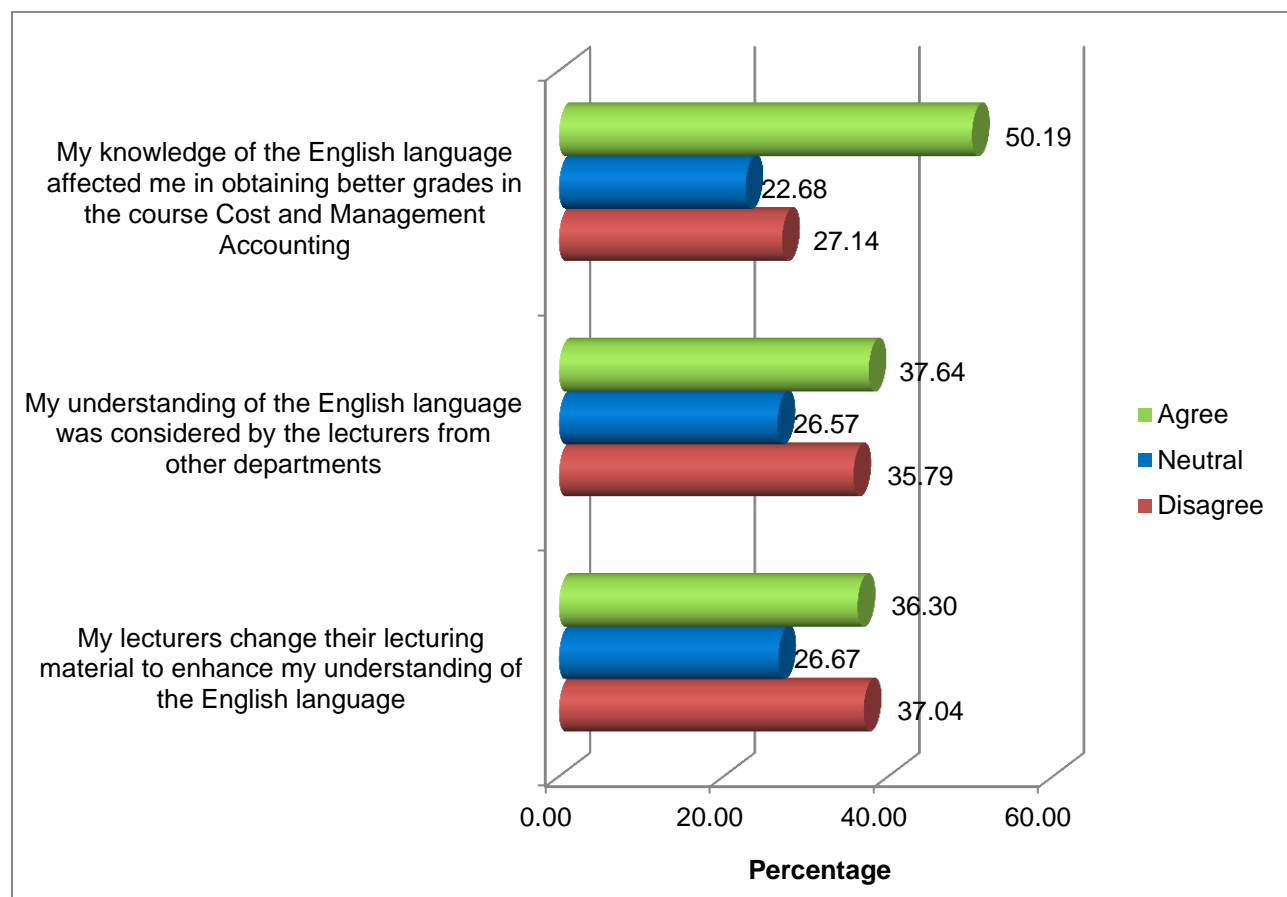
## 4.6 OVERALL ANALYSIS OF THE 2012 STUDENT COHORT

This section discusses the results of the questionnaire with special emphasis on the Communication Skills aspect. Thereafter, the perception of learners towards the subject Communication Skills follows.

### 4.6.1 Student Perception

Figure 4.21 analyses the contributions made by the lecturers and the resulting grades. The majority of the respondents with just over 50% believed that their grades were affected by their knowledge levels in English. For the latter two statements, it is noted that there were almost as many respondents who agreed with the statements as there were those who did not.

**Figure 4.21 Lecturer Contributions and Grades**





**Figure 4.22 Communication Skills**

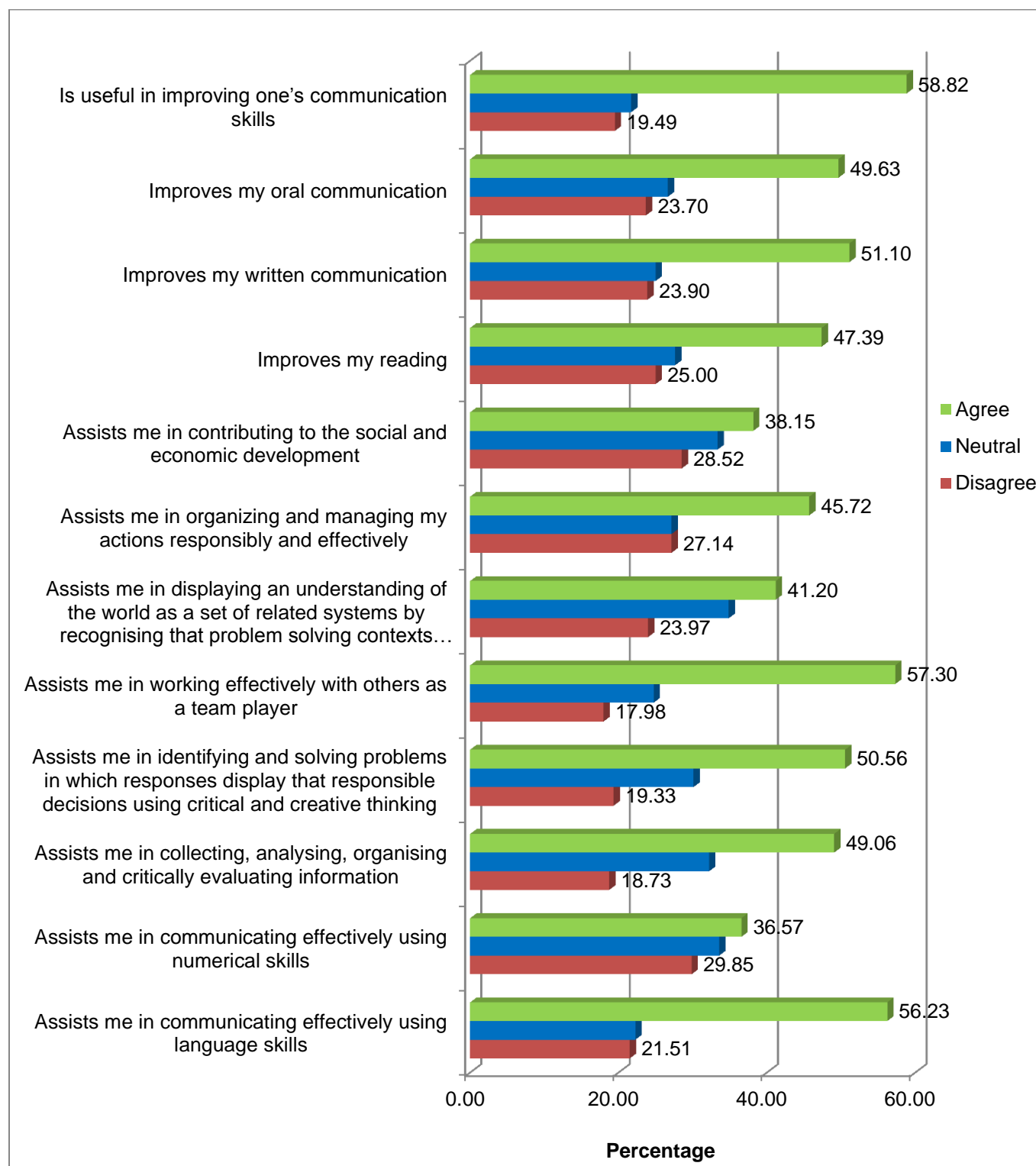


Figure 4.22 is a summary of the results of the effect that Communication Skills (Communication 1) has with respect to various factors. The general pattern of the effect of Communication 1 is one of agreement with the various statements against which it was measured. The most agreed responses were in the region between 40% and 60%. Many of the statements have similar frequencies for disagreement or being neutral. The majority of the respondents did acknowledge the importance of Communication Skills.

**Figure 4.23 Proficiency of the English Language**

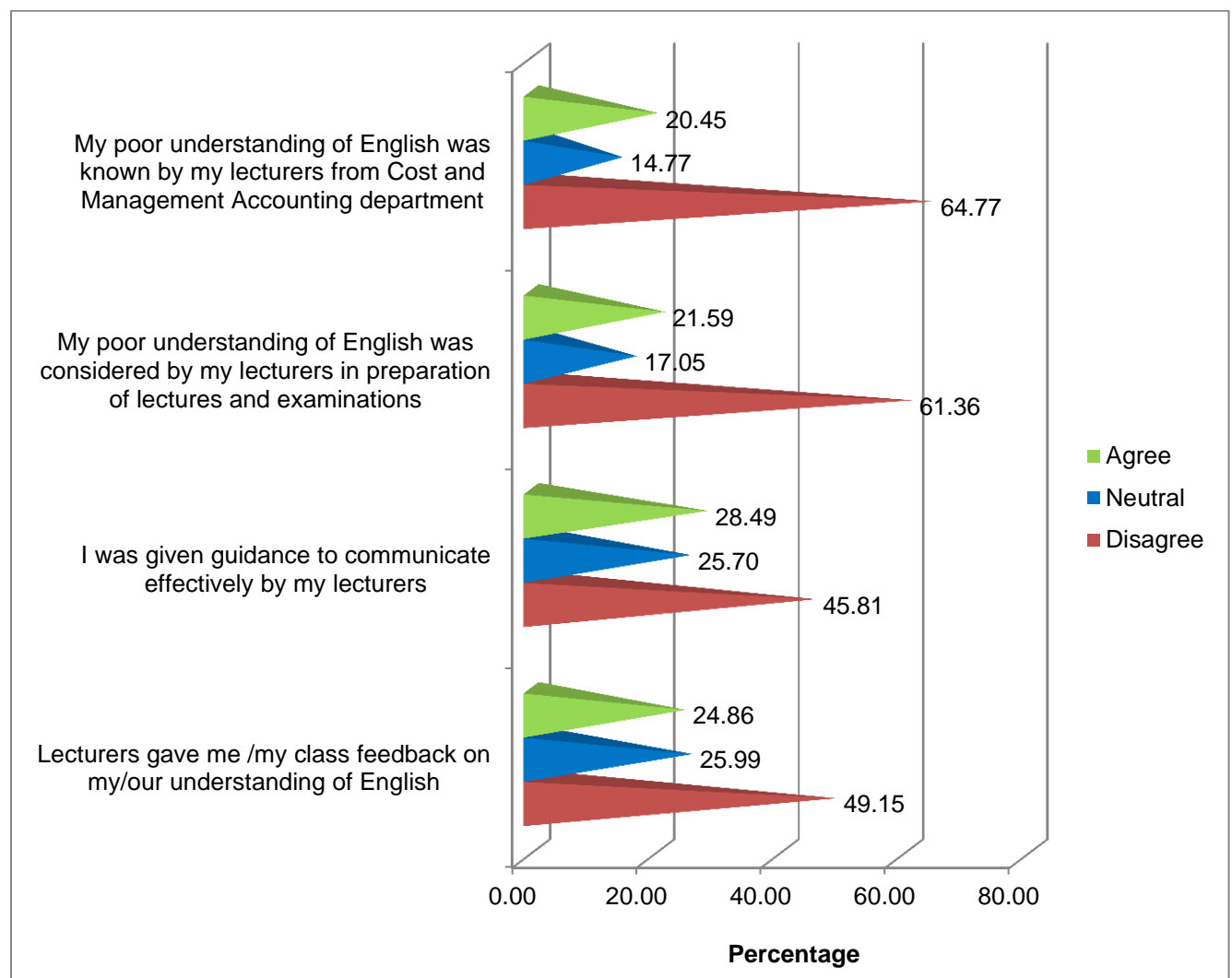


Figure 4.23 indicates the responses to various statements that affected respondents for whom English was a problem.

The overall pattern is one of disagreement with the statements. The percentage of respondents who indicated that the department was unaware of the difficulties experienced with the English language was 65%. Probably, as a result, little help was forthcoming from the department or the lecturers regarding assistance that would have helped to improve grades in Communication.

#### **4.6.2 EFL & ESL Students' Perception of Communication Skills & Language**

This section analyses EFL and ESL students' perception of Communication Skills and the English language. It was important to get a better understanding of the perception on Communication Skills and the English Language of both EFL and ESL students and note any correlation between the both groups.

Table 4.14 indicates the perceptions on Communication Skills of the respondents in terms of them 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 4.15 summarises the perceptions 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. The majority of both groups also indicated that there was no guidance provided to communicate effectively by the lecturers, no feedback to the respondents on their understanding of English and that the poor understanding of English was not considered by their lecturers in preparation of lectures and examinations.

**Table 4.14 Analysis of Questions 1 to 12**

	EFL			ESL		
	Disagree	Neutral	Agree	Disagree	Neutral	Agree
Is useful in improving one's communication skills	21.79	20.51	57.69	15.79	23.68	60.53
Improves my oral communication	24.36	27.56	48.08	22.32	25.89	51.79
Improves my written communication	26.28	23.72	50.00	20.18	26.32	53.51
Improves my reading	27.27	28.57	44.16	22.12	26.55	51.33
Assists me in contributing to the social and economic development	29.03	27.74	43.23	27.19	41.23	31.58
Assists me in organizing and managing my actions responsibly and effectively	27.10	27.74	45.16	26.55	26.55	46.90
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	27.45	32.03	40.52	18.58	38.94	42.48
Assists me in working effectively with others as a team player	19.48	24.03	56.49	15.18	25.89	58.93
Assists me in identifying and solving problems in which responses display that responsible decisions using critical and creative thinking	20.13	32.47	47.40	17.54	27.19	55.26
Assists me in collecting, analysing, organising and critically evaluating information	20.92	33.99	45.10	15.04	30.09	54.87
Assists me in communicating effectively using numerical skills	35.06	27.27	37.66	23.01	41.59	35.40
Assists me in communicating effectively using language skills	23.53	22.88	53.59	18.92	21.62	59.46

**Table 4.15 Analysis of Questions 13 to19**

	English First Language			English Second Language		
	Disagree	Neutral	Agree	Disagree	Neutral	Agree
My knowledge of the English language affected me in obtaining better grades in the course Cost and Management Accounting	29.22	22.73	48.05	24.56	22.81	52.63
My understanding of the English language was considered by the lecturers from other departments	33.33	23.72	42.95	38.60	30.70	30.70
My lecturers change their lecturing material to enhance my understanding of the English language	37.82	26.28	35.90	36.28	26.55	37.17
My poor understanding of English was known by my lecturers from Cost and Management Accounting department	64.52	16.13	19.35	64.63	13.41	21.95
My poor understanding of English was considered by my lecturers in preparation of lectures and examinations	64.52	15.05	20.43	57.32	19.51	23.17
I was given guidance to communicate effectively by my lecturers	51.06	28.72	20.21	39.29	22.62	38.10
Lecturers gave me /my class feedback on my/our understanding of English	52.69	27.96	19.35	44.58	24.10	31.33

There is general overall trend of second language users scoring slightly higher agreement values than first language users, as indicated in Table 4.14 and Table 4.15. This finding suggests that ESL students require more assistance academically with their studies. It is noted that there are only 3 significant differences between the English groupings (first language and second language) for the 19 statements, as indicated in the chi square test in Table 4.16.

### **4.6.3 Hypothesis Testing**

The p-value is the probability of obtaining a sample value as extreme as, or more extreme than, the value observed, given that the null hypothesis is true. Hypotheses tests: p-values and statistical significance. The traditional approach to reporting a result requires a statement of statistical significance. A p-value is generated from a test statistic. A significant result is indicated with " $p < 0.05$ ". These values are highlighted with an \* (Lind, Marchal and Wathen, 2005: 328 & 329).

For example: The p-value between "gender" and "Communication 1 Is useful in improving one's communication skills" is 0.042. Since this is less than the level of significance of 0.05, it implies that there is a significant relationship between the two variables. That is, gender does play a role in terms of how respondents scored this statement. The argument is extended to the rest of Table 4.16.

The chi square test was performed to determine whether there was a statistically significant relationship between the variables (rows vs. columns). The null hypothesis states that there is no difference between the two. The alternate hypothesis indicates that there is a difference (Lind, Marchal and Wathen, 2005: 534-537).

Table 4.16 summarises the results of the chi square tests of the questionnaire statements. The highlighted scores with an \* indicate that there are differences between the statements.

**Table 4.16 Chi Square Test of the Questionnaire Statements**

	Gender	Race	Type of home district	School area type	Group (EFL & ESL)
Is useful in improving one's communication skills	.042*	0.12	0.12	0.245	0.721
Improves my oral communication	0.697	.007*	0.056	0.856	0.871
Improves my written communication	0.453	.002*	0.565	0.363	0.522
Improves my reading	0.476	.029*	0.318	0.192	0.178
Assists me in contributing to the social and economic development	0.226	0.083	0.56	0.289	0.119
Assists me in organizing and managing my actions responsibly and effectively	0.909	0.104	0.087	0.234	0.29
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	0.649	.002*	.046*	0.057	0.083
Assists me in working effectively with others as a team player	.030*	0.116	0.432	0.091	0.789
Assists me in identifying and solving problems in which responses display that responsible decisions using critical and creative thinking	0.913	.013*	.030*	.017*	0.307
Assists me in collecting, analysing, organising and critically evaluating information	0.362	.009*	.007*	.036*	0.225
Assists me in communicating effectively using numerical skills	0.984	.020*	.034*	.017*	.020*
Assists me in communicating effectively using language skills	0.92	.005*	0.403	0.518	0.21
My knowledge of the English language affected me in obtaining better grades in the course Cost and Management Accounting	0.874	.002*	0.138	0.42	.026*
My understanding of the English language was considered by the lecturers from other departments	0.098	.024*	0.754	0.937	0.179
My lecturers change their lecturing material to enhance my understanding of the English language	0.344	0.079	0.44	0.607	0.107
My poor understanding of English was known by my lecturers from Cost and Management Accounting department	0.138	0.752	0.117	0.702	0.921
My poor understanding of English was considered by my lecturers in preparation of lectures and examinations	0.453	0.58	0.305	0.283	0.409
I was given guidance to communicate effectively by my lecturers	0.202	0.125	.044*	0.43	.041*
Lecturers gave me /my class feedback on my/our understanding of English	0.655	0.145	.002*	0.542	0.141

#### **4.6.4 Correlations**

Bivariate Spearman's correlation was also performed on the (ordinal) data. The results indicate the following patterns. Positive values indicate a directly proportional relationship between the variables and a negative value indicates an inverse relationship. The correlation values are independent of any of the biographical data (Lind, Marchal and Wathen, 2005: 570-572).

For example, the correlation value between "Is useful in improving one's communication skills" and "Improves my oral communication" is 0.685. This is a directly related proportionality. Respondents agree that Communication 1 skills improve oral communication. The arguments are extended to the rest of the table. An inspection of the correlation table shows that most of the inter-correlations are significant.

### **4.7 LEARNER GUIDE FOR ENGLISH AND COMMUNICATION**

The course syllabus for the communication Skills programme was obtained from the Department of Media, Language and Communication at the Durban University of Technology. Figure 4.17 indicates the course syllabus and weeks allocated for each topic that are covered by the programme.

The subject Communication Skills is a semester course that comprises of approximately 14 weeks and excludes the university's vacation leave. During the semester, a week is allocated for test purposes. Therefore lectures end in the 14<sup>th</sup> week of the semester. Since the semester lectures concludes at the end of the 14<sup>th</sup> week and test period are taken into account, then the effective duration of the subject is 13 weeks. The 13 week course will not sufficiently prepare a student to be holistically competent in the English language and achieve the relevant skills in Communication.



**Table 4.17 Learner guide for English and Communication**

<b>WEEK</b>	<b>LECTURE</b>	<b>APPLICATION</b>
1 Lectures commence	Introduction to course, Learner Guides and Course Notes	Introduction to Portfolio
2	Communication Process, Transactional Model, Barriers to Communication	Comprehension and discussion of Communication Theory
3	Intercultural Communication	Exercises on Non-Verbal Communication
4	Report Writing Structure	Report Writing Assignment
5	Small Group Communication and Leadership	Report Writing Assignment
6	Problem Solving and Conflict Management	Report Writing Assignment
7	Oral Presentations	Summary Writing Exercise
8 End of 1 <sup>st</sup> term	Business Correspondence	Submission of Report Assignment
	University Vacation	
9 Beg. of 2 <sup>nd</sup> term	Business Correspondence	Business Correspondence Exercises
10	Meeting Procedure and Terminology	Meeting Exercises
11	Test 1	Meetings Continued
12	Meetings Continued	Meetings Continued
13	Portfolio Completion	Portfolio Submission
14	End of Semester Lectures	
15	Commencement of First Semester Exams	

The Department of Media, Language and Communication has also indicated the critical cross-field outcomes, which are covered in the academic work throughout the whole diploma course. The seven critical outcomes, as indicated by the Department, are as follows:-

- Identify and resolve problems in which responses show that the decisions are responsible by utilising critical and creative thinking;
- Work efficiently with other team members, organisation, community or group;
- Manage and organise themselves and their activities reasonably and effectively;
- Collect, analyse, organise and critically evaluate evidence or information;
- Communicate efficiently by using visual, mathematical and/or language skills in the modes of oral and/or written presentation;
- Use science and technology efficiently and critically, showing accountability towards the environment and health of others; and
- Demonstrate an understanding of the world as a set of related systems by recognising that problem-solving contexts do not exist in isolation (Pretorius 1998:29 as cited by the Department of Media, Language and Communication).

The above outcomes are covered in the academic curriculum throughout the whole course. The 13 week course that is offered to the CMA students may not be sufficient to accomplish all the critical cross-field outcomes.

#### **4.8 CONCLUSION**

This chapter focussed on the analysis and interpretation of results. The findings were described and presented graphically according to the two target populations, which included the 2007 and 2012 cohort of students. The descriptive statistics provided the demographic information of the target population.

From the data analysis and interpretation of results, urbanisation is still one of the contributing factors in academic performance. Female students did perform relatively better than their male counterparts in both the graduation rate and qualification grade point average. There was no significant correlation between the graduation rate and first and second language students. The proficiency of the English language for those students who qualified for graduation played a significant role in the overall academic performance with regard to the CMA programme and the poor grade 12 English results seem to correlate with the students' perception about their poor aptitudes of the English language.

The next chapter will provide conclusions and recommendations for the entire research based on the main objectives of the research.

## **CHAPTER 5**

### **CONCLUSIONS AND RECOMMENDATIONS**

#### **5.1 INTRODUCTION**

This chapter presents how the aim and objectives of the study were accomplished. It also highlights the summary, conclusions on the research findings, recommendations for the findings and the limitations of the study. Students who feel that there is no correlation between been proficient in communication skills and Accounting and that one is independent of the other, then, students who are lacking such communication skills will ultimately choose CMA as an alternate qualification. Further, this debatable view of the relationship between CMA and communication skills is becoming more evident as the old belief that there was no place for communication skills in Accounting are now changing and Accounting professionals throughout the world are acknowledging the need for communication skills in the accounting profession. Therefore, the intention of this study was to examine the communication proficiency of students and assess whether the subject communication skills is assisting students who are requiring these skills.

#### **5.2 SUMMARY OF THE STUDY**

The purpose of the research was to ascertain the communication proficiency of students studying CMA and to assess whether the subject communication skills as a course are having any positive influence on students who are lacking such skills. In order to achieve the aim, it was important to address the objectives of the study. The first objective of the study was to ascertain the academic performance of students at DUT who matriculated with English as first and second language. The second objective was to determine the relationship between grade 12 English results and academic performance at university. The third objective was to ascertain the impact of the subject communication skills on CMA students. The fourth objective was to identify the

perception of learners towards the subject communication skills. The fifth objective was to establish interventions that may enhance the performance of learners.

The literature review provided a broad overview of the admission criteria and curriculum structure of CMA at DUT and how it equates with other universities of technology. The literature review also indicates the national standards and objectives as set by the South African Qualification Authority for communication and language. Thereafter, the study explores other research and variables that may impact on students' communication skills as a subject in the CMA programme. The chapter was based on text books, articles from recognised journals and articles from the internet.

The methodology presented a summary of the research strategy used towards the accomplishment of the objectives of the study. Chapter three also discusses the design of the research. The method of data collection, analysis of data and design of the questionnaire were also included in the chapter. The questionnaire was formulated by using closed-ended or structured questions to make it easy to understand and interpret. The sample structure was two-fold, consisting of former and current students. This was necessary due to the objectives and the degree of return of the completed questionnaire from former students. It was believed that not all former students would receive the questionnaire due to the change of addresses and most students do not have fixed residences, resulting in a poor response rate. The other reasoning and justification of the sample structure was to get an up-to-date student perception and impact of the subject communication skills. Chapter four provided an analysis of the results. The final part of the study was concluded from the preceding four chapters and recommendations were drawn from the analysis of results.

### **5.3 CONCLUSIONS ABOUT THE FINDINGS**

This section focuses on the findings in chapter four and formulates conclusions of the study based on the objectives that was detailed in chapter one.

- **To ascertain the academic performance of students at DUT who matriculated with English as first and second language**

It was imperative that the 2007 CMA student population be classified according to race, language, gender and urbanisation and measure each classification with the graduation rate to accomplish the objectives. It was revealed that the majority were Blacks representing 91% of the student population and the balance of 9% comprising Coloureds, Indians and foreign students. Females comprised the majority of the student population with 57% and 43% were males. Gender was further categorised into EFL and ESL students. There was a 2% difference between female and male student populations with the majority of the EFL students being females. The percentage of ESL female and male students consisted of 62% each of the student population. Students who attended urban and rural schools were 55% and 39%, respectively.

The graduation rate according to the genders for EFL female and male students was 21% and 14% respectively, and the graduation rate of ESL students was 30% and 35% for females and males respectively. There was a 2% overall difference between the genders in the combined graduation rate of EFL and ESL students and although this is a relatively small percentage difference, female students performed better than their male counterparts. There was a slightly higher percentage difference between EFL female and EFL male students of 7% and this larger percentage difference suggests that female EFL students were performing better than their male counterparts. The total percentages of EFL and ESL students that graduated within the three year period, as required by the duration of the programme irrespective of gender, were 27% and 29%, respectively. There were no significant correlation between the graduation rate and first and second language students.

Regarding the graduation rate according to location of schools, there were 10% more urban students graduating than rural students. The location of schools is still one of the contributing factors in the academic performance of students. Although there was not much difference between urban and rural students with regard to Grade 12 English

results, rural students still seem to be placed at a disadvantage. The success of urban students could be contributed to the schools they attend, been better equipped and having all the necessary resources to provide a better education.

- **To determine the relationship between grade 12 English results and academic performance at university**

The parameter that was set out to achieve the aim was the qualification grade point average. The outcomes were classified according to gender and language. The main aim was to assess whether any relationship existed between grade 12 English results and academic performance at university level between the genders and language.

There was a 4% difference in the mean score between the genders of EFL students in academic performance. Female EFL students obtained better CMA qualification averages than male counterparts and displayed relatively better performance. There was an 8% difference in the mean score between the genders of ESL students in academic performance and female students again demonstrated better performance.

Overall, EFL graduate students achieved 5% more on the number of distinctions or 75% & over qualification average than the ESL students and overall the EFL undergraduates students also achieved 5% more in the number of distinctions or 75% & over qualification average than the ESL students. It was noted that the proficiency of the English language for those students who qualified for graduation played a significant role in the overall academic performance with regard to the CMA programme.

- **To ascertain the impact of the subject communication skills on CMA students**

The factor that was set out to achieve the above aim was the academic performance of students on the five quality questions that were presented in the 2009 mid-year main and year-end main examinations that required the use of the students' critical thinking

skills. Students had to interpret and analyse the questions and make judgements and take decisions. The student performance on the questions was classified according to two groups, firstly, students achieving grades of 50% and over and, secondly, students achieving grades of 50% and below.

The mean score on students achieving a 50 % and over aggregate was 48% for females and 39% for males. Although the mean score for both genders were considered low, female students displayed relatively better performance than their male counterparts. Student performance in correlation to language on the examination questions was 46% EFL students and 43% for ESL students. There was a three percentage difference between the mean scores of EFL and ESL students. However, EFL students performed more satisfactorily. It seems the subject Communication Skills did play role to influence the students' learning abilities and performance.

- **To identify the perception of learners towards the subject communication skills**

The percentage of the 2012 EFL and ESL students acknowledging that the English language affected them in obtaining better grades in CMA were 48% and 53%, respectively. These percentages represented the majority of the students and the chi square test also revealed significant correlation between the CMA marks and the English language. The chi square test of the 2012 EFL and ESL students acknowledging that the English Language affected them in obtaining better grades in CMA also revealed significant correlation between the CMA marks and the English language.

Both EFL and ESL students, with a majority of between 40% and 60% have acknowledged the importance that that the subject Communication Skills or Communication 1 plays on education, social and economic development. This result was significant because the study earlier indicated the pivotal role that the English



Language and Communication Skills are to the CMA curriculum and, more especially, when the medium of instruction of the institution is English.

The total percentages of the 2007 and 2012 students that pointed out that the lecturers in the CMA department were unaware of their poor understanding of the English language were 63% and 65%, respectively. These percentages represented graduates, second and third year students enrolled for the CMA programme. The percentages also correlate with the poor performance in grade 12 English results of the 2007 student cohort. The percentages of EFL and ESL of the 2007 student cohort obtaining between Symbol D and Symbol F for grade 12 or matric were 62% and 69%, respectively. The remaining 38% and 31% represent Symbol A to Symbol C of EFL and ESL students, respectively. The grade 12 English results seem to correlate with the students' perception about their poor aptitudes of the English Language.

The majority of the EFL and ESL students perceived that there was no guidance provided to communicate effectively by the lecturers, no feedback to the respondents on their understanding of English and that the poor aptitude of the English language was not considered by their lecturers in preparation of lectures and examinations. The concerns raised by students could have been addressed. However as the students mentioned that the lecturers were unaware of their poor aptitude of English, little help was forthcoming from the department or the lecturers regarding assistance that would have helped to improve grades in communication.

The majority of EFL and ESL students admitted that the English language affected them in obtaining better grades in the CMA curriculum. The mainstream second and third year CMA students perceived that their lecturers were unaware of their poor aptitude of the English language after completing the subject Communication Skills in the first year of study. Consequently, students indicated that the subject Communication Skills or Communication 1 did not assist them.

- **To establish interventions that may enhance the performance of learners**

It is imperative that when intervention strategies are designed and implemented, they should focus on the needs of the student. The following are some suggested intervention strategies and plan of action to enhance students' performance.

#### ❖ **Universal Screening**

It is essential to screen students for academic difficulties and based on the students' performance on these screening measures, lecturers can select instructional programmes and provide the necessary intervention. Universal screening can be done via the Standardised Assessment Tests for Access and Placement better known as SATAPS. The Standardised Assessment Testing for Access and Placement can be conducted for English, Mathematics and Mathematical Literacy. SATAPS can take place after admission but before registration and could be used in combination with grade 12 results to ascertain whether the student has an aptitude. The main aim of the test could be for placement and diagnostic purposes. SATAPS can be used to determine whether the student should enrol for the mainstream or the extended programme that is offered by the Department of Management Accounting. The outcome of the test can also be used to identify any skills the students may be lacking so that the curriculum could be adapted to meet specific needs.

#### ❖ **Student Support Programme**

The programme should provide sufficient individual support to be successful and improve academic performance. Student support should include but not be limited to mentorship, coaching, counselling and tutoring. Students could be given academic support by providing additional instructional time, remedial courses, extended learning programmes and any other skills the students may be lacking. These support programmes can be expedited by qualified and dedicated individuals or tutors.

Academic Literacy, Information Literacy and Numeracy are offered as academic support courses for students that are enrolled for the Extended Curriculum Programme, better known as ECP. These support courses should be offered to all students that have underperformed in SATAPS and who have been identified as being 'at risk' that are enrolled in the CMA programme. Academic Literacy can, therefore, be used as an intervention that addresses the students' language skills and exposes these students to higher levels of English proficiency. Academic Literacy is important to students who are lacking the necessary language skills. Otherwise, they will be subjected to rote learning, which will be meaningless in the work environment.

### ❖ **Life Skills Programme**

Life skills or mega skills assist students to interact meaningfully and positively with others. These skills involve problem-solving behaviours that are used appropriately and responsibly in the management of personal affairs. Life skills can be integrated within the overall academic programme or offered as a support course for all CMA students who may be considered 'at risk' and can assist them with the everyday academic life. The Life Skills programme should include study skills, problem solving, decision making, time management, presentation skills, communication skills, interpersonal skills and any other skills that are considered relevant to the success of the student. Life skills enrich students in development, growth and empower them for everyday life.

## **5.4 LIMITATIONS**

The study was confined to the CMA students of the Durban University of Technology. The results, therefore, cannot be generalised to all universities of technology.

## **5.5 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 don't meet the criteria for the mainstream programme. The department utilises the grade 12 results for selection and placement of students on either the extended or mainstream programmes. It is advisable for the department to apply a universal screening method in combination with the grade 12 or matric results. SATAPS, or any other recognised test, could 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 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 makes 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 properly 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 the each degree or diploma structure.

## **5.6 FUTURE RESEARCH**

This study only looked at the DUT. Future research can be undertaken among the universities of technologies and traditional universities in South Africa.

## **5.7 CONCLUSION**

The research was conducted in the context of poor academic performance in the CMA programme. It seems that English Language is one of the contributing factors to the low success rate of students graduating for the course. This study established that the hypothesis was prevalent and 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 students enrolled do not have the necessary communication skills to answer qualitative type questions that appeared in the 2009 examinations.

The study revealed that 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.

The globalisation of commerce and industry as 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.

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## ANNEXURE A

### OBJECTIVES OF THE UNIT STANDARDS

Unit Standard Title	NQF Level	Objective
Access and use information from texts	➤ 2	<ul style="list-style-type: none"><li>➤ Use a range of reading and/or viewing strategies to make meaning of texts.</li><li>➤ Identify the main ideas in different text types.</li><li>➤ Read/view and respond to texts for a variety of purposes.</li><li>➤ Identify and discuss how language structures and features may influence a reader/audience.</li></ul>
Maintain and adapt oral/signed communication	➤ 2	<ul style="list-style-type: none"><li>➤ Use a variety of strategies to maintain communication.</li><li>➤ Adapt language to accommodate socio-cultural sensitivities without losing own meaning.</li><li>➤ Use knowledge of language structures and conventions to shape or decode meaning of unfamiliar vocabulary or constructions.</li><li>➤ Organise and present information in a focused and coherent manner.</li><li>➤ Identify and explain how</li></ul>

		speakers/signers influence audiences.
Respond to literary texts	➤ 2	<ul style="list-style-type: none"> <li>➤ Identify main ideas in literary texts</li> <li>➤ Identify and explain how readers/viewers/listeners/audiences are influenced in texts.</li> <li>➤ Interpret literary texts.</li> </ul>
Respond to selected literary texts	➤ 2	<ul style="list-style-type: none"> <li>➤ Use a range of strategies to understand selected literary texts.</li> <li>➤ Explore the way listeners/readers/viewers are influenced.</li> <li>➤ Demonstrate understanding of literary texts by responding orally/in sign and/or in writing.</li> </ul>
Use language and communication in occupational learning programmes	➤ 2	<ul style="list-style-type: none"> <li>➤ Find and use suitable learning resources.</li> <li>➤ Use learning strategies.</li> <li>➤ Manage occupational learning programme materials.</li> <li>➤ Plan and gather relevant information for use in a given context.</li> <li>➤ Function in a team.</li> <li>➤ Reflect on how characteristics of the workplace and occupational context affect learning.</li> </ul>

Write/present for a defined context	➤ 2	<ul style="list-style-type: none"> <li>➤ Write/sign for a specific purpose, audience and context.</li> <li>➤ Use grammatical structures and writing/signing conventions to produce coherent and cohesive texts for specific contexts.</li> <li>➤ Adapt language to suit context.</li> <li>➤ Draft and edit own writing/signing.</li> </ul>
Accommodate audience and context needs in oral/signed communication	➤ 3	<ul style="list-style-type: none"> <li>➤ Interact successfully in oral/signed communication.</li> <li>➤ Use strategies that capture and retain the interest of an audience.</li> <li>➤ Identify and respond to manipulative use of language.</li> </ul>
Analyse and respond to a variety of literary texts	➤ 3	<ul style="list-style-type: none"> <li>➤ Analyse and discuss the main ideas in texts.</li> <li>➤ Identify and explain the values, attitudes and assumptions in texts that influence response.</li> <li>➤ Discuss the effects of content, language and style on readers'/viewers' responses in specific texts.</li> <li>➤ Respond creatively to literary texts.</li> </ul>
Interpret a variety of literary texts	➤ 3	<ul style="list-style-type: none"> <li>➤ Extract meaning from a variety of literary texts.</li> </ul>

		<ul style="list-style-type: none"> <li>➤ Identify and explain features that influence response to texts.</li> <li>➤ Produce own texts in response to literary texts.</li> </ul>
Interpret and use information from texts	<ul style="list-style-type: none"> <li>➤ 3</li> </ul>	<ul style="list-style-type: none"> <li>➤ Use a range of reading and viewing strategies to understand the literal meaning of specific texts.</li> <li>➤ Use strategies for extracting implicit messages in texts.</li> <li>➤ Respond to selected texts in a manner appropriate to the context.</li> <li>➤ Explore and explain how language structures and features may influence a reader/viewer.</li> </ul>
Use language and communication in occupational learning programmes	<ul style="list-style-type: none"> <li>➤ 3</li> </ul>	<ul style="list-style-type: none"> <li>➤ Access and use suitable learning resources.</li> <li>➤ Use learning strategies.</li> <li>➤ Manage occupational learning programme materials.</li> <li>➤ Conduct basic research, analyse and present findings.</li> <li>➤ Function in a team.</li> <li>➤ Reflect on how characteristics of the workplace and occupational context affect learning.</li> </ul>
Write/present/sign texts for	<ul style="list-style-type: none"> <li>➤ 3</li> </ul>	<ul style="list-style-type: none"> <li>➤ Write/sign for a specified</li> </ul>

a range of communicative contexts		<p>audience and purpose.</p> <ul style="list-style-type: none"> <li>➤ Use language structures and features to produce coherent and cohesive texts for a wide range of contexts.</li> <li>➤ Draft own writing/signing and edit to improve clarity and correctness.</li> </ul>
Engage in sustained oral/signed communication and evaluate spoken/signed texts	➤ 4	<ul style="list-style-type: none"> <li>➤ Respond critically yet sensitively as a listener/audience.</li> <li>➤ Analyse own responses to spoken/signed texts and adjust as required.</li> <li>➤ Use strategies to be an effective speaker/signer in sustained oral/signed interactions.</li> <li>➤ Evaluate spoken/signed discourse.</li> </ul>
Evaluate literary texts	➤ 4	<ul style="list-style-type: none"> <li>➤ Use effective strategies to decode literary texts.</li> <li>➤ Analyse influences on responses.</li> <li>➤ Explore and evaluate genre differences.</li> <li>➤ Use analysis of literary texts in a wide variety of ways.</li> </ul>
Make and motivate judgements on selected literary texts	➤ 4	<ul style="list-style-type: none"> <li>➤ Engage successfully with selected literary texts to discover meaning.</li> </ul>



		<ul style="list-style-type: none"> <li>➤ Explore and explain how certain features influence responses to literary texts.</li> <li>➤ Produce own texts in response to issues and ideas in literary texts.</li> </ul>
Use language and communication in occupational learning programmes	➤ 4	<ul style="list-style-type: none"> <li>➤ Access, use and manage suitable learning resources.</li> <li>➤ Formulate and use learning strategies.</li> <li>➤ Manage occupational learning materials.</li> <li>➤ Conduct research, analyse and present findings.</li> <li>➤ Lead and function in a team.</li> <li>➤ Reflect on how characteristics of the workplace and occupational context affect learning.</li> </ul>
Write/present/sign for a wide range of contexts	➤ 4	<ul style="list-style-type: none"> <li>➤ Write/sign effectively and creatively on a range of topics.</li> <li>➤ Choose language structures and features to suit communicative purposes.</li> <li>➤ Edit writing/signing for fluency and unity.</li> </ul>

Source: South African Qualification Authority (2011)

**ANNEXURE B**

30 January 2012

Dear Respondent

I am a Master's student and also a lecturer in the Department of Management Accounting at the Durban University of Technology conducting research.

The study aims to ascertain the impact of communication skills (communication 1) and academic achievement of students in Cost and Management Accounting (CMA).

I have selected current and former students enrolled for the diploma in CMA. You are one of those selected and I would appreciate you completing the attached questionnaire. Completion of the questionnaire would take about ten minutes of your time. Your participation in this project is completely voluntary. Information that you provide will be kept strictly confidential and you will not be identified in the study or in any report or publication based on this research. There are no known or anticipated risks of your participation in this study.

Please return the completed questionnaire in the self-addressed post-free envelope by 29 February 2012. If you have any questions about this study, or would like additional information, please feel free to contact me by telephone on 031 - 373 5645 or e-mail at [naidoos@dut.ac.za](mailto:naidoos@dut.ac.za).

You are assured that this study has been reviewed and received the necessary ethics clearance from Durban University of Technology.

I thank you in advance for your co-operation in this research.

Yours sincerely



Mr S. K. Naidoo  
Lecturer



Mr D. Govender  
HOD: Dept. of Management Acc.

## ANNEXURE C

### QUESTIONNAIRE

Read each of the statements below.

Please report your opinion even though you may not have any direct information on the issue. There is no right or wrong answers.

**Please rate the statements below by circling the appropriate one according to the following scale:-**

**1 = Strongly Disagree    2 = Disagree    3 = Neutral    4 = Agree    5 = Strongly Agree**

- |   |   |   |   |   |   |
|---|---|---|---|---|---|
| 1. The subject Communication Skills (Communication 1) is useful in improving one's communication skills.                            | 1 | 2 | 3 | 4 | 5 |
| 2. The subject Communication Skills (Communication 1) improves my oral communication.   | 1 | 2 | 3 | 4 | 5 |
| 3. The subject Communication Skills (Communication 1) improves my written communication.  | 1 | 2 | 3 | 4 | 5 |
| 4. The subject Communication Skills (Communication 1) improves my reading.  | 1 | 2 | 3 | 4 | 5 |
| 5. The subject Communication Skills (Communication 1) assists me in contributing to the social and economic development.            | 1 | 2 | 3 | 4 | 5 |
| 6. The subject Communication Skills (Communication 1) assists me in organizing and managing my actions responsibly and effectively. | 1 | 2 | 3 | 4 | 5 |

- |   |   |   |   |   |   |
|---|---|---|---|---|---|
| 7. The subject Communication Skills (Communication 1) 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. | 1 | 2 | 3 | 4 | 5 |
| 8. The subject Communication Skills (Communication 1) assists me in working effectively with others as a team player.   | 1 | 2 | 3 | 4 | 5 |
| 9. The subject Communication Skills (Communication 1) assists me in identifying and solving problems in which responses display responsible decisions using critical and creative thinking.                     | 1 | 2 | 3 | 4 | 5 |
| 10. The subject Communication Skills (Communication 1) assists me in collecting, analysing, organising and critically evaluating information.   | 1 | 2 | 3 | 4 | 5 |
| 11. The subject Communication Skills (Communication 1) assists me in communicating effectively using numerical skills.  | 1 | 2 | 3 | 4 | 5 |
| 12. The subject Communication Skills (Communication 1) assists me in communicating effectively using language skills.   | 1 | 2 | 3 | 4 | 5 |
| 13. My knowledge of the English language affected me in obtaining better grades in the course Cost and Management Accounting.   | 1 | 2 | 3 | 4 | 5 |

14. My understanding of the English language was considered by the lecturers from other departments. 1 2 3 4 5

15. My lecturers change their lecturing material to enhance my understanding of the English language. 1 2 3 4 5

### ANSWER ONLY IF APPLICABLE

16. My poor understanding of English was known by my lecturers from Cost and Management Accounting department. 1 2 3 4 5

17. My poor understanding of English was considered by my lecturers in preparation of lectures and examinations. 1 2 3 4 5

18. I was given guidance to communicate effectively by my lecturers. 1 2 3 4 5

19. Lecturers gave me /my class feedback on my/our understanding of English. 1 2 3 4 5

### PLEASE INDICATE WITH AN [X] WHERE APPROPRIATE

#### PERSONAL INFORMATION

20. Please indicate your gender

1	2
Male	Female

21. Please indicate your race

1	2	3	4
Black	Coloured	Indian	White

22. Do you consider your home district to be

1	2
Urban	Rural (Farm)

23. Please state the name of last school attended.....

24. Please indicate whether your last school was in an/a.....area

1

Urban

2

Rural (Farm)

25. Please indicate the rating code you obtained in Grade 12 for:-

**Either**      English A (First Language)      Rating code obtained.....

**Or**      English B (Second Language)      Rating code obtained .....

**Thank you. Your participation in this survey is much appreciated!**