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ASSESSMENT METHOD (AM), ENGLISH COMMUNICATION AND LANGUAGE (ENG) AND PRE-REQUISITE KNOWLEDGE OF STUDENT (PRE): A COMPARATIVE STUDY AMONG UNIVERSITI TENAGA NASIONAL (UNITEN) ACCOUNTING STUDENTS

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ABSTRACT

The aim of the study is to determine the significant differences between gender, among races and Cumulative Grade Point Averages (CGPAs) on the Assessment Method (AM), English Communication and Language (ENG) and Pre-requisite Knowledge of Students (PRE). The questionnaire was administered to 440 bachelor accounting students, Universiti Tenaga Nasional (Uniten). The results suggest that there is no significant difference between the male and female students' perception on the AM, ENG and PRE but there are significant differences among the races and CGPAs on the AM and ENG.

Keywords: Assessment method, English, Pre-requisite knowledge.

1. INTRODUCTION

The accounting education research in Malaysia has not much to say about how the students' perceived assessment method, English communication and language and pre-requisite knowledge of students in their study. It is vital to consider the students' perceptions towards their study as this will help determine on how the students approach their learning (Hassal and Joyce, 2001). In many ways, the management of the university and its' academicians have successfully cooperated in exercising reliable policy on teaching services.

Most of the researches done in this area are in other countries such as by Fulya and Ela (2010) on the Assessment Method (AM); Lebcir, Wells and Bond (2008); Drennan and Rohde (2002) and Robin and Jiunn (2011) on the English Communication and Language (ENG) and Abdulrahman (2010) and Gracia and Jenkins (2002) on the Pre-requisite Knowledge of students (PRE). Due to these research gaps, the researchers intended to investigate on the issues in detail and to add to the

literature review in Malaysia. This leads to the following research questions: 1) Is there any significant difference between the male and female students' perceptions on the AM, ENG and PRE? 2) Are there any significant differences among races on the AM, ENG and PRE? and 3) Are there any significant differences among the Cumulative Grade Point Averages (CGPAs) on the AM, ENG and PRE? Therefore, the aims of this study are to determine the: 1) Significant difference between the male and female students' perceptions on the AM, ENG and PRE 2) Significant differences among races on the AM, ENG and PRE and 3) Significant differences among the Cumulative Grade Point Averages (CGPAs) on the AM, ENG and PRE. Contributions of this study include to: 1) assist academicians to focus more on the group of bachelor accounting students by putting more consideration and efforts during lecture and tutorial; 2) to guide the academicians and management to identify proper mechanisms to solve any related problems.

The study will begin with the literature review by numerous past scholars and hypotheses development, followed by the research methodology which discusses on the instrument, population and sample used. Next, the discussions are on the results and discussion and the final discussions highlight on the conclusion, limitation and some recommendations for future study.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

2.1. Assessment Method (AM)

AM is the formal method to assess the performance of students. Some academicians adopt different assessment than others depending on the course being assessed. The researchers managed to collect the literature review to explain on the above variables and three of them are studies that used samples from outside Malaysia and only one from Malaysia. Researchers began with the sample from outside Malaysia. De Vita (2002) found that the assessment measured by multiple-choice test and course-work assignment penalizes the international students. Fulya and Ela (2010) revealed that there is a significant difference among gender on the Multiple Choice Question (MCQ) and open ended questions of assessment. Christopher (2006) found that there is a significant difference in the assessment methods between Asia and New Zealand. Erlani (2009) found that there is a significant difference between the test assessment and final examination performance. Therefore, there are three hypotheses developed by the researchers:

- Ho1 There is no significant difference between the male and female bachelor accounting students on the perception of the Assessment Methods (AM).
- Ho4 There are no significant differences among races of the bachelor accounting students on the perception of the Assessment Methods (AM).
- Ho7 There are no significant differences between below average, average and above average of CGPAs of the bachelor accounting students on the perception of the Assessment Methods (AM).

2.2. English Communication and Language (ENG)

Researchers agreed with the statement made by Lebcir, Wells and Bond (2008) to state that the English Language skills among students is one of the factors that have an impact on the academic performance. In education, the English language proficiency is vital for effective communication

and reading external materials in order to further study outside Malaysia. Researchers found four literatures that are related to the above variables, two from outside Malaysia and another two from Malaysia. Drennan and Rohde (2002) stated that students whose mother tongue is not the English language in the Introduction to Managerial Accounting are relatively poor in their performance. Robin and Jiunn (2011) discussed on the Native English Speaking (NES) and English Speaking Language (ESL) and they revealed that students who took the NES significantly perform better than students who sit for the ESL. Alfian and Othman (2005) stated that students with good grades in the English Language in *Sijil Pelajaran Malaysia (SPM)* tend to perform better compared to those with poor grades. *SPM* is the second highest examination in secondary schools in Malaysia. Wan, Siti, Marzlin, Noraini and Kamaruzaman (2009) also stated that students are required to obtain a credit in any five subjects including the English language and Mathematics. Therefore, there are three hypotheses developed by the researchers:

- Ho2 There is no significant difference between the male and female bachelor accounting students on the perception of the English Language and Communication (ENG).
- Ho5 There are no significant differences among races of the bachelor accounting students on the perception of the English Language and Communication (ENG).
- Ho8 There are no significant differences between below average, average and above average of CGPAs of the bachelor accounting students on the perception of the English Language and Communication (ENG).

2.3. Pre-requisite Knowledge of Students (PRE)

In this sub-topic, the PRE includes the pre-requisite knowledge of students in Mathematics, Economics and Accounting during their pre-university assessment which may refer to the *SPM*, foundation or diploma level. Abdulrahman (2010) highlighted on the needs of students to pass managerial accounting in which they require critical thinking and good background knowledge, especially in Mathematics. Gracia and Jenkins (2002) found that there is no difference in the overall students' performance irrespective of the students' level of Mathematics but not for economics. Wan *et. al.* (2009) found that there is no significant difference between *SPM* holders with and without economics background. Gracia and Jenkins (2003) found that previous knowledge of accounting is one of the predictors of the students' performance but not significant.

- Ho3 There is no significant difference between the male and female bachelor accounting students on the perception of the Pre-requisite Knowledge of Students (PRE).
- Ho6 There are no significant differences among races of the bachelor accounting students on the perception of the Pre-requisite Knowledge of Students (PRE).
- Ho9 There are no significant differences between below average, average and above average of CGPAs of the bachelor accounting students on the perception of the Pre-requisite Knowledge of Students (PRE).

3. RESEARCH METHODOLOGY

3.1. Population and Sample

Investigation on the students' perception of teaching and learning is still limited in the research field and there is nothing wrong if the sample utilizes their opinions to determine the quality of education. They are matured enough to represent the best sample to the evidence of the quality of education. The sampling method adopted in this study is the simple random sampling. From 1,136 bachelor accounting students in Uniten, the researchers managed to collect 440 respondents to the researchers' instrument. 440 respondents represent 95% confidence level and 0.05 degree of accuracy based on the schedule proposed by Krejcie and Morgan (1970).

3.2. Instrument and Data Collection Procedure

The instrument was adopted from Lebcir, Wells and Bond (2008). The instrument begins with a notification letter to inform the respondents about the title, objectives and significance of the study and proceeds with the next four sections. Section A requests for the respondents to fill in their brief background such as the student's year, gender, race and current Cumulative Grade Point Averages (CGPAs). Section B consists of two items to explain on the Assessment Method (AM). Section C consists of six items to explain on the English Communication and Language (ENG) and Section D consists of four items to represent the Pre-Requisite Knowledge of Students (PRE). Sections B to D are based on the five Likert Scale (1 = Strongly Disagree to 5 = Strongly Agree). The researchers also ran through a pilot study of 90 bachelor accounting students to examine the internal consistency of variables. Researchers found the Cronbach Alpha for the AM which was 0.801, ENG was 0.754 and PRE was 0.7. All the values were more than 0.7 and therefore the data were accepted to proceed with the inferential study. The questionnaire was administered to 440 bachelor accounting students of Uniten. Contact was made with the related lecturers. Once the permission was granted, the researchers entered the class and gave a briefing to the respondents to explain on the purposes and significance of the study and the researchers allowed respondents to enquire about the instruments. Respondents were given 20 minutes to fill in the instrument.

3.3. Measurement of Variable

There are six variables investigated in this study; three independent variables and three dependent variables. The three independent variables included the gender, race and CGPAs. Another three dependent variables included the AM, ENG and PRE. Gender will be marked in the SPSS Version 20 system with 1 = Male and 2 = Female while the Race will be marked with 1 = Malay, 2 = Chinese, 3 = Indian and 4 = Others and the CGPAs will be marked by 1 = 3.50-4.00, 2 = 2.50-3.49 and 3 = 2.00-2.49. The AM, ENG and PRE were measured based on the five Likert Scale from 1 = Strongly Disagree to 5 = Strongly Agree. The AM, ENG and PRE will be marked in the SPSS Version 20 system with 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree and 5 = Strongly Agree.

4. RESULTS

The researchers managed to collect the survey of 440 respondents from Uniten bachelor accounting students as presented in Table 1. Based on the students' year, 42.3% was contributed by the final year accounting students. Female students contributed up to 69.5% as compared to the males. This is normal since the majority of university enrollment nowadays is dominated by the female students. Based on the race, the Malays contributed to the highest percentage, 71.7% compared to others. The majority of students fall under the average Cumulative Grade Point Averages (CGPAs) that contributed to 69.2% compared to the above average and below average.

Table-1. Demographic Profile of Respondents

		Frequency	Percent
Students' Year	1st year	75	16.6
	2nd year	34	7.5
	3rd year	140	31
	Final year	191	42.3
Gender	Male	126	27.9
	Female	314	69.5
Racial	Malay	324	71.7
	Chinese	21	4.6
	Indian	81	17.9
	Others	14	3.1
Current CGPA	3.50-4.00	79	17.5
	2.50-3.49	313	69.2
	2.00-2.49	48	10.6

There are two items that represent the AM, six for the ENG and four for the PRE. Table 2 presents the means and standard deviations of the data. Researchers found that the respondents agreed with the first item of the AM: *"I find answering examination question difficult in accounting subjects"* and neutral with the second item: *"The accounting subjects' assignment is difficult to understand."* Respondents were also neutral with the fourth and sixth items of the ENG: *"I find it too difficult to express my thoughts in spoken English"* and *"I would like to read about accounting subjects in my first language."* However, researchers found that the respondents agreed with all items in the PRE.

Table-2. Mean and Standard Deviation of the data

<i>Assessment methods</i>	Mean	Standard Deviation
I find answering examination question difficult in accounting subjects	3.69	1.053
The accounting subjects assignment is difficult to understand	3.38	.978
<i>English communication</i>	Mean	Standard Deviation
I find reading accounting textbook difficult	3.57	1.092
I find writing reports and essays difficult for accounting subjects	3.60	.980
The use of some words in accounting subjects make it harder to understand	3.63	.908
I find it to difficult to express my thoughts in spoken English	3.11	1.037
I discuss the course material in my first language with associates	3.48	.933
I would like to read about accounting subjects in my first language	3.19	.994
<i>Prerequisite knowledge of students</i>	Mean	Standard Deviation
Mathematics knowledge is important in accounting performance	4.19	.880
Economics knowledge is important for in accounting performance	3.93	.936
Accounting terminologies knowledge is important in accounting performance	4.13	.791
Accounting fundamental knowledge is important in accounting performance (such as in Sijil Pelajaran Malaysia (SPM) or Accounting	4.06	.952

The researchers found that the Cronbach's Alpha values for all domains were more than 0.7 (Assessment Methods: 0.749, English Language and Communication: 0.783 and Pre-requisite Knowledge of Students: 0.712). The values given by the data are acceptable for reliability and they are internally consistent to represent the variables. The researchers also ran the normality analyses for the data. Researchers adopted the Kolmogorov-Smirnov statistics because the sample was more than one hundred. Results in Table 3 demonstrated that the significance levels for gender, race, CGPAs, AM, ENG and PRE are less than 0.05. Therefore, the data is not normally distributed and the researchers adopted non-parametric techniques such as the Mann-Whitney U and Kruskal-Wallis tests for inferential statistics.

Table- 3. Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	Df	Sig.
Gender	.450	440	.000	.566	440	.000
Race	.451	440	.000	.590	440	.000
CGPAs	.373	440	.000	.710	440	.000
AM	.139	440	.000	.941	440	.000
ENG	.086	440	.000	.983	440	.000
PRE	.155	440	.000	.901	440	.000

a. Lilliefors Significance Correction

Based on Table 4 adopted from the Mann-Whitney U tests, researchers found that there are no significant differences between gender on the perception of the Assessment Methods (AM), $U = 18712.500$, $z = -0.903$, $p > 0.05$, English Language and Communication (ENG), $U = 19037.500$, $z = -0.620$, $p > 0.05$ and Pre-requisite Knowledge of Students (PRE), $U = 18735.000$, $z = -0.888$, $p > 0.05$. Moreover, the Cohens' d values for all variables are very small, less than 0.2 as referred to Ananda (2009). Therefore, the researchers accepted the following hypotheses:

- Ho1 There is no significant difference between the male and female bachelor accounting students on the perception of the Assessment Methods (AM).
- Ho2 There is no significant difference between the male and female bachelor accounting students on the perception of the English Language and Communication (ENG).
- Ho3 There is no significant difference between the male and female bachelor accounting students on the perception of Pre-requisite Knowledge of Students (PRE).

Table- 4. Test Statistics (Gender based)

	AM	ENG	PRE
Mann-Whitney U	18712.500	19037.500	18735.000
Wilcoxon W	26713.500	27038.500	68190.000
Z	-.903	-.620	-.888
Asymp. Sig. (2-tailed)	.367	.535	.375
Effect size (Cohens' <i>d</i>)	-0.04	-0.03	-0.04

a. Grouping Variable: Gender

Table 5 justifies that there are no significant differences across races on their perception of the Pre-requisite Knowledge of Students (PRE). The output from the Kruskal-Wallis test indicated that the PRE does not significantly differ across races, $X^2(3, N = 440) = 6.108, p > 0.05$ since the Eta Squared is less than 0.01. However, the researchers found that there are significant differences among the Malays, Chinese, Indians and other races on the perception of the AM, $X^2(3, N = 440) = 7.989, p < 0.05$ and ENG, $X^2(3, N = 440) = 11.900, p < 0.05$. The Eta Squared for both variables is small but still significant as referred to Ananda (2009). Therefore, the researchers rejected the following hypotheses:

- Ho4 There are no significant differences among races of the bachelor accounting students on the perception of Assessment Methods (AM).
- Ho5 There are no significant differences among races of the bachelor accounting students on the perception of the English Language and Communication (ENG).

However, the researchers accepted the following hypothesis:

- Ho6 There are no significant differences among races of the bachelor accounting students on the perception of Pre-requisite Knowledge of Students (PRE).

Table- 5. Test Statistics (Racial based)

	AM	ENG	PRE
Chi-square	7.989	11.900	6.108
Df	3	3	3
Asymp. Sig.	.046	.008	.106
Eta squared n^2	0.02	0.03	0.01

a. Kruskal Wallis Test

b. Grouping Variable: Racial

Since there are significant differences among races on their perception of the AM and ENG, the researchers ran the next procedure by adopting the Mann-Whitney U tests to determine which pair of races gives more significant differences to each other. The researchers also ran through the Holmes Sequential Bonferroni Correction procedures (Ananda, 2009); outputs in Table 6, Panel A;

indicated that the most significant difference on the perception of Assessment Methods (AM) is between the Malay and Chinese students with $p < \alpha 1$. Therefore, outputs in Table 6, Panel B indicated that there is a significant difference between the Malay and Chinese students in perceiving the following item: “I find answering examination question difficult in accounting subjects” with $U = 1947.500$, $z = -3.422$ and $p < 0.05$. A *post hoc* analysis of the difference between the Malay and Chinese students indicated statistically significant difference between the mean rank for the Malay (mean rank = 177.49) and Chinese students (mean rank = 103.74).

Table-6. Panel A:Panel A: U, z, p-values and Holms Correction on the perception of Assessment Methods (Racial)

Pair of Racial	U-value	z-value	p-value	Bonferonni Correction ($\alpha 1$)	Significant or Not Significant
Malay vs. Chinese	2227.500	-2.704	0.007	0.008	Significant
Chinese vs. Indian	602.000	-0.128	0.036	0.010	Not Significant
Malay vs. Others	1860.000	-1.162	0.245	0.013	Not Significant
Chinese vs.Others	119.500	-2.093	0.339	0.017	Not Significant
Indian vs. Others	483.500	-0.956	0.373	0.025	Not Significant
Malay vs. Indian	13003.500	-0.891	0.898	0.050	Not Significant

Table-6. Panel B: Perception of Assessment Method between Malay and Chinese students

Item in perception of Assessment Method	U-Value	z-value	p-value	Range	Malay (N = 324)		Chinese (N =21)	
					Median	Mean Rank	Median	Mean Rank
I find answering examination question difficult in accounting subjects	1947.500	-3.442	0.001*	4.00	3.81	177.49	3.00	103.74
The accounting subjects assignment is difficult to understand	2783.000	-1.485	0.138	4.00	3.42	174.91	3.13	143.52

*Asymp. Sig. (2-tailed), significant at 0.05 significance level

The most significant difference on the perception on the English Language and Communication (ENG) is among the Malay and Indian students with $p < \alpha 2$ which is denoted by the Bonferonni Correction procedure as presented in Table 7, Panel A. Researchers found that only three items on the ENG have significant differences between the Malay and Indian students: 3) “The use of some words in accounting subjects make it harder to understand,” with $U = 11287.000$, $z = -2.062$ and $p < 0.05$, 4) “I find it too difficult to express my thoughts in spoken English” with $U = 10631.000$, $z = -3.057$ and $p < 0.05$ and 5) “I discuss the course material in my first language with associates” with $U = 10467.000$, $z = -2.994$ and $p < 0.05$. Table 7, Panel B which presents the *Post hoc* analyses of the differences between the Malay and Indian students indicated statistically significant differences between the mean ranks for the Malay (mean rank = 174.94) and Indian students (mean rank = 143.12) for the third item, the Malay (mean rank = 174.06) and Indian students (mean rank = 156.57) for the fourth item and the Malay (mean rank = 174.13) and Indian students (mean rank = 155.50) for the fifth item.

Table-7. Panel A: U, z, p-values and Holmes Correction on the perception of English Language and Communication (Racial)

Pair of Racial	U-value	z-value	p-value	Bonferonni Correction ($\alpha 2$)	Significant or Not Significant
Malay vs. Indian	10485.000	-2.177	0.005	0.008	Significant
Malay vs. Chinese	2441.500	-2.808	0.029	0.010	Not Significant
Chinese vs. Others	92.500	-0.311	0.064	0.013	Not Significant
Indian vs. Others	411.500	-0.233	0.101	0.017	Not Significant
Malay vs. Others	2157.000	-1.852	0.756	0.025	Not Significant
Chinese vs. Indian	822.500	-1.638	0.816	0.050	Not Significant

Table-7. Panel B: Perception of English Language and Communication between Malay and Indian students

Item in perception of English Language and Communication	U-Value	z-value	p-value	Range	Malay (N = 324)		Indian (N = 81)	
					Median	Mean Rank	Median	Mean Rank
I find reading accounting textbook difficult	12940.500	-0.200	0.841	4.00	3.63	174.50	3.67	149.83
I find writing reports and essays difficult for accounting subjects	11573.500	-1.723	0.085	4.00	3.69	175.62	3.45	132.60
The use of some words in accounting subjects make it harder to understand	11287.500	-2.062	0.039*	4.00	3.71	174.94	3.47	143.12
I find it to difficult to express my thoughts in spoken English	10361.000	-3.057	0.002*	4.00	3.24	174.06	2.81	156.57
I discuss the course material in my first language with associates	10467.000	-2.994	0.003*	4.00	3.55	174.13	3.22	155.50
I would like to read about accounting subjects in my first language	12267.000	-0.968	0.333	4.00	3.23	174.67	3.12	147.17

*Asymp. Sig. (2-tailed), significant at 0.05 significance level

Similarly to the race factor presented in Table 5, outputs in Table 8 indicate that there are no significant differences between below average, average and above average of CGPAs in their perceptions of the PRE with $X^2(2, N = 440) = 3.798, p > 0.05$ since the n^2 is too small, less than 0.01. However, there are significant differences of the AM with $X^2(2, N = 440) = 16.794, p < 0.05$ and ENG with $X^2(2, N = 440) = 13.431, p < 0.05$. The Eta Squared for both variables is small but still significant. Therefore, the researchers rejected the following hypotheses:

Ho7 There are no significant differences between below average, average and above average of CGPAs of the bachelor accounting students on the perception of Assessment Methods (AM).

Ho8 There are no significant differences between below average, average and above average of CGPAs of the bachelor accounting students on the perception of the English Language and Communication (ENG).

However, the researchers accepted the following hypothesis:

Ho9 There are no significant differences between below average, average and above average of CGPAs of the bachelor accounting students on the perception of Pre-requisite Knowledge of Students (PRE).

Table- 8. Test Statistics (CGPA based)

	AM	ENG	PRE
Chi-square	16.764	13.431	3.798
Df	2	2	2
Asymp. Sig.	.000	.001	.150
Eta squared n^2	0.04	0.03	0.00

a. Kruskal Wallis Test

b. Grouping Variable: CGPAs

Since there are significant differences between below average, average and above average of CGPAs on the perceptions of the AM and ENG, the researchers conducted further analyses to

investigate on which pair of CGPAs that gives the most and least significant differences on the perceptions of the AM and ENG as presented in Table 9 and Table 10. Based on Table 9, Panel A; the researchers carried out the Bonferonni Correction procedure, the outputs indicated that only two pairs of CGPAs of the group denoted significant differences on the perception of the AM; above average and average, and above average and below average of CGPAs.

Table 9, Panel B; indicates that the above average and average of CGPAs are perceived differently in the following two items; 1) *“I find answering examination question difficult in accounting subjects,”* with $U = 8606.500$, $z = -4.350$ and $p < 0.05$ and 2) *“The accounting subjects’ assignment is difficult to understand”* with $U = 9763.500$, $z = -3.041$ and $p < 0.05$. The differences between the above average and below average of CGPAs indicated statistically significant differences between the mean ranks for the above average (mean rank = 148.94) and average (mean rank = 208.50) for the first item and mean ranks for the above average (mean rank = 163.59) and average (mean rank = 204.81) for the second item.

Table 9, Panel C; indicates that the above average and below average of CGPAs are perceived differently in the two following items; 1) *“I find answering examination question difficult in accounting subjects,”* with $U = 1211.000$, $z = -3.539$ and $p < 0.05$ and 2) *“The accounting subjects’ assignment is difficult to understand”* with $U = 1474.000$, $z = -2.914$ and $p < 0.05$. The differences between average, above average and below average of CGPAs indicated statistically significant differences between the mean ranks for above average (mean rank = 55.33) and below average (mean rank = 78.27) for the first item and mean ranks for average, above average (mean rank = 58.66) and below average (mean rank = 72.79) for the second item.

Table-9. Panel A: U, z, p-values and Holmes Correction on the perception of Assessment Methods (CGPAs)

	U-value	z-value	p-value	Bonferonni Correction ($\alpha 3$)	Significant or Not Significant
Above vs. Average	8833.000	-3.995	0.000	0.017	Significant
Above vs. Below Average	1315.500	-2.930	0.003	0.025	Significant
Average vs. Below Average	7352.500	-0.241	0.809	0.050	Not Significant

Table-9. Panel B: Perception of Assessment Method between Above Average and Average of CGPAs

Item in perception of Assessment Method	U-Value	z-value	p-value	Range	Above (N = 79)		Average (N = 313)	
					Median	Mean Rank	Median	Mean Rank
I find answering examination question difficult in accounting subjects	8606.500	-4.350	0.000*	4.00	3.22	148.94	3.86	208.50
The accounting subjects assignment is difficult to understand	9763.500	-3.041	0.002*	4.00	3.08	163.59	3.48	204.81

*Asymp. Sig. (2-tailed), significant at 0.05 significance level

Table- 9.Panel C: Perception of Assessment Method between Above and Below Averages of CGPAs

Item in perception of Assessment Method	U-Value	z-value	p-value	Range	Above (N = 79)		Below (N = 48)	
					Median	Mean Rank	Median	Mean Rank
I find answering examination question difficult in accounting subjects	1211.000	-3.539	0.000*	4.00	3.22	55.33	3.94	78.27
The accounting subjects assignment is difficult to understand	1474.000	-2.194	0.028*	4.00	3.08	58.66	3.47	72.79

*Asymp. Sig. (2-tailed), significant at 0.05 significance level

Researchers found that all pairs of CGPAs have significant differences to each other if based on the perception of ENG as presented in Table 10, Panel A since the p values are less than α . Table 10, Panel B indicates that the group of above and below averages of CGPAs is perceived differently in the three following items; 1) *"I find reading accounting textbook difficult,"* with $U = 1287.500$, $z = -3.148$ and $p < 0.05$, 4) *"I find it too difficult to express my thoughts in spoken English"* with $U = 1209.000$, $z = -3.548$ and $p < 0.05$ and 6) *"I would like to read about accounting subjects in my first language"* with $U = 1169.500$, $z = -3.803$ and $p < 0.05$. The differences between above average and average of CGPAs indicated statistically significant differences between the mean ranks for the above average (mean rank = 56.29) and below average (mean rank = 76.69) for the first item, mean ranks for the above average (mean rank = 55.30) and below average (mean rank = 78.31) for the fourth item and mean ranks for the above average (mean rank = 54.8) and below average (mean rank = 79.14) for the last item.

Table 10, Panel C indicates that the group of above average and average of CGPAs is perceived differently in the three following items; 3) *"The use of some words in accounting subjects make it harder to understand,"* with $U = 10679.500$, $z = -1.979$ and $p < 0.05$, 4) *"I find it too difficult to express my thoughts in spoken English"* with $U = 10415.000$, $z = -2.271$ and $p < 0.05$ and 6) *"I would like to read about accounting subjects in my first language"* with $U = 10014.500$, $z = -2.781$ and $p < 0.05$. The differences between the average and average of CGPAs indicated statistically significant differences between the mean ranks for the above average (mean rank = 175.18) and average (mean rank = 201.88) for the third item, mean ranks for the above average (mean rank = 171.84) and average (mean rank = 202.73) for the fourth item and mean ranks for the above average (mean rank = 166.77) and average (mean rank = 204.00) for the last item.

Table 10, Panel D indicates that the group of average and below average of CGPAs is perceived in the three following items; 1) *"I find reading accounting textbook difficult,"* with $U = 5500.500$, $z = -3.109$ and $p < 0.05$, 4) *"I find it too difficult to express my thoughts in spoken English"* with $U = 5872.500$, $z = -2.545$ and $p < 0.05$ and 6) *"I would like to read about accounting subjects in my first language"* with $U = 5919.000$, $z = -2.524$ and $p < 0.05$. The differences between average and below average of CGPAs indicated statistically significant differences between the mean ranks for the average (mean rank = 174.57) and below average (mean rank = 222.91) for the first item, mean ranks for the average (mean rank = 175.76) and below average (mean rank = 215.16) for the fourth item and mean ranks for the average (mean rank = 175.91) and below average (mean rank = 214.19) for the last item.

Table 10. Panel A: U, z, p-values and Holmes Correction on the perception of English Language and Communication (CGPAs)

	U-value	z-value	p-value	Bonferonni Correction (α 4)	Significant or Not Significant
Above vs. Below Average	1203.000	-3.458	0.001	0.017	Significant
Above vs. Average	10060.000	-2.569	0.010	0.025	Significant
Average vs. Below Average	6015.500	-2.231	0.026	0.050	Significant

Table- 10. Panel B: Perception of English Language and Communication between Above Average and Below Average of CGPAs

Item in perception of English Language and Communication	U-Value	z-value	p-value	Range	Above (N = 79)		Below (N = 48)	
					Median	Mean Rank	Median	Mean Rank
I find reading accounting textbook difficult	1287.000	-3.148	0.002*	4.00	3.48	56.29	4.17	76.69
I find writing reports and essays difficult for accounting subjects	1547.000	-1.819	0.069	4.00	3.44	59.58	3.76	71.27
The use of some words in accounting subjects make it harder to understand	1621.000	-1.441	0.150	4.00	3.46	60.52	3.68	69.73
I find it to difficult to express my thoughts in spoken English	1209.000	-3.548	0.000*	4.00	2.88	55.30	3.63	78.31
I discuss the course material in my first language with associates	1728.000	-0.887	0.375	4.00	3.48	61.87	3.61	67.50
I would like to read about accounting subjects in my first language	1169.500	-3.803	0.000*	4.00	2.88	54.80	3.59	79.14

*Asymp. Sig. (2-tailed), significant at 0.05 significance level

Table-10. Panel C: Perception of English Language and Communication between Above Average and Average of CGPAs

Item in perception of English Language and Communication	U-Value	z-value	p-value	Range	Above (N = 79)		Average (N = 313)	
					Median	Mean Rank	Median	Mean Rank
I find reading accounting textbook difficult	11672.500	-0.799	0.424	4.00	3.48	187.75	3.57	198.71
I find writing reports and essays difficult for accounting subjects	10803.500	-1.817	0.069	4.00	3.44	176.75	3.65	201.48
The use of some words in accounting subjects make it harder to understand	10679.500	-1.979	0.048*	4.00	3.46	175.18	3.69	201.88
I find it to difficult to express my thoughts in spoken English	10415.000	-2.271	0.023*	4.00	2.88	171.84	3.17	202.73
I discuss the course material in my first language with associates	12230.000	-0.158	0.875	4.00	3.48	194.81	3.49	196.93
I would like to read about accounting subjects in my first language	10014.500	-2.781	0.005*	4.00	2.88	166.77	3.23	204.00

*Asymp. Sig. (2-tailed), significant at 0.05 significance level

Table 10. Panel D: Perception of English Language and Communication between Average and Below Average of CGPAs

Item in perception of English Language and Communication	U-Value	z-value	p-value	Range	Average (N = 313)		Below (N = 48)	
					Median	Mean Rank	Median	Mean Rank
I find reading accounting textbook difficult	5500.500	-3.109	0.002*	4.00	3.57	174.57	4.17	222.91
I find writing reports and essays difficult for accounting subjects	7065.500	-0.696	0.486	4.00	3.65	179.57	3.76	190.30
The use of some words in accounting subjects make it harder to understand	7488.000	-0.038	0.970	4.00	3.69	180.92	3.68	181.50
I find it to difficult to express my thoughts in spoken English	5872.500	-2.545	0.011*	4.00	3.17	175.76	3.63	215.16
I discuss the course material in my first language with associates	6910.500	-0.951	0.342	4.00	3.49	179.08	3.61	193.53
I would like to read about accounting subjects in my first language	5919.000	-2.524	0.012*	4.00	3.23	175.91	3.59	214.19

*Asymp. Sig. (2-tailed), significant at 0.05 significance level

5. DISCUSSION

In the gender issue, researchers found that there are no significant differences between the male and female bachelor accounting students perception on the AM, ENG and PRE. Therefore, it shows that the male and female students perceived the AM, ENG and PRE similarly. This is a new

finding if compared to other scholars like Fulya and Ela (2010) who found that there is a significant difference among gender for the Multiple Choice Question (MCQ) and open ended questions only. Researchers also agreed with Gracia and Jenkins (2003) who revealed that the previous knowledge of accounting is one of the predictors of the students' performance but not significant.

In the race issue, researchers found that there are significant differences among races on the AM and ENG. On the AM, the Malay students perceived the highest compared to the Chinese on the following item: "*I find answering examination question difficult in accounting subjects.*" Here, researchers highlighted that academicians play an important role to conduct revision classes to discuss on past semesters examinations that are up to the professional standard. It can also be recommended to the management to extend the period of study. This finding is also consistent with Christopher (2006) who found that there is a significant difference in the assessment methods between Asia and New Zealand but different view is only across the nations. Furthermore, researchers found that there are significant differences between the Malay and Indian students on the ENG. All significant items show that the Malay students are ranked with the highest means compared to the Indian students. Therefore, academicians play a vital role to re-explain the subjects' matter in the easiest language and if possible the academicians may use the students' mother tongue to help the students understand the subject matter better. Moreover, academicians may also ask the students to role play on accounting issues by using the English language as part of the assignment. Therefore, researchers agreed with Drennan and Rohde (2002) who stated that students whose mother tongue is not the English language in the Introduction to Managerial Accounting are relatively poor in their comprehension. Here, it refers not just to the Managerial Accounting but the accounting course in general.

In the CGPAs issue, the researchers found that there are significant differences among CGPAs on the AM and ENG. Both the average and below average of CGPAs are perceived higher than the above average of CGPAs in three items of the AM and ENG. Therefore, the researchers agreed with the statement made by Lebcir, Wells and Bond (2008) to state that the English Language skills among students is one of the factors that have an impact on the academic performance.

6. CONCLUSION, LIMITATION AND RECOMMENDATION

This study is a survey of 440 bachelor accounting students in Universiti Tenaga Nasional (Uniten), Kampus Sultan Haji Ahmad Shah, Bandar Muadzam Shah, Pahang Darul Makmur. Therefore, it will lead to the following research questions: 1) Is there any significant difference between the male and female students' perception on the AM, ENG and PRE? 2) Are there any significant differences among races on the AM, ENG and PRE? And 3) Are there any significant differences among the Cumulative Grade Point Averages (CGPAs) on the AM, ENG and PRE? The aims of the study are to determine the: 1) Significant difference between the male and female students perception on the AM, ENG and PRE 2) Significant differences among races on the AM, ENG and PRE and 3) Significant differences among the Cumulative Grade Point Averages (CGPAs) on the AM, ENG and PRE. Contributions of the study include to: 1) assist academicians to focus more on the group of bachelor accounting students to put in more consideration during lecture and tutorial; 2) to guide the academicians and management to identify proper mechanisms

to solve any problems related to their students. The results suggest that there is no significant difference between the male and female students perception on the AM, ENG and PRE but there are significant differences among races and CGPAs on one item of the AM and ENG. In the race issue, the Malay students perceived the highest means rank if compared to the Chinese students on the AM as well as perceiving higher rank if compared to the Indian students on the ENG. In the CGPAs issue, both average and below average of CGPAs are perceived higher than the above average of CGPAs in three items of the AM and ENG.

The limitations of the study include; first, the sample of the study is only applicable to Uniten bachelor accounting students but not to the overall students in Uniten. Therefore, the findings do not generalize other students' perception. Secondly, the study only takes into consideration the students' perceptions but not the academicians. Thirdly, the study is merely to investigate on Uniten accounting students but not the entire of Malaysia. Recommendations for the next study include; first, the study can be extended to the entire students in Uniten or Malaysia. Secondly, it can adopt the instrument to the focus group or to the group of students who are classified as lower achievers in terms of CGPAs or less than average CGPAs. Thirdly, the study can be extended to the entire bachelor accounting students in Malaysia.

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