

GENDER AND CULTURE: THE EFFECT ON ORAL COMMUNICATION APPREHENSION AMONG UNIVERSITY STUDENTS

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Abstract

Sub-theme: Knowledge-gender Perspectives

Prior researchers focused intensively on the level of oral communication apprehension among accounting undergraduates but found inconsistent results. However, little emphasis is given to gender and culture influence on oral communication apprehension. This study tries to fill the gap by investigating the influence of gender and culture on the oral communication apprehension level among Universiti Utara Malaysia accounting undergraduates. A survey approach is used to obtain information from 1,551 accounting students. A descriptive result surprisingly indicates that there is an indication of oral communication apprehension among the students but at a lower level than of a normal person.

T-test analysis on gender effect reveals a significant difference in oral communication apprehension between male and female students. It appears that female students have higher degree of oral communication apprehension as compared to male students. As for cultural influence, Anova test reveals a significant difference among the three major ethnics, in which it appears that the Chinese students are the most apprehensive group, followed by the Malays. While the Indians students are found to be the least apprehensive. A further test on the level of study suggests that there is a significant difference of oral communication apprehension level between the first year and final year accounting students. The findings of this study would shed some light on oral communication apprehension level among university students, particularly accounting students to academicians and practitioners in the process of grooming up the students.

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1.0 INTRODUCTION

Oral communication skills among accountants have been a topic of increasing concern over the years. It is of significance since oral communication is a large part of managerial work. As accountants, they have to actively interact with other parties in the course of carrying their duties. It includes the ability to rhetorically express their thought, opinion and ideas. Therefore, accounting students should be equipped with this communication skill. At the same time, they should also enhance their ability to communicate eloquently to ensure their marketability in the job market. However, the most prominent obstacle encountered by accounting students in their attempt to improve their communication skills is communication apprehension.

Communication apprehension is defined as “an individual’s level of fear or anxiety associated with either real or anticipated communication with another person or persons” (McCroskey, 2001, p.40). According to Elias (1999), there are two components of communication apprehension, which are writing apprehension and oral communication apprehension¹. Stanga and Ladd (1990) are in opinion that oral communication apprehension is an intense personal fear or anxiety about communicating. In other words, oral communication apprehension can be seen as a deficiency to communicate verbally with other people, which subsequently distort effective communication. In this context, the oral communication apprehension level must be reduced by means of cognitive intervention strategies to ensure better quality future accountants. The strategies consist of the systematic desensitization, cognitive restructuring and assertiveness training (see Stanga & Ladd, 1990).

Oral communication apprehension exists in every single individual but at a different level. There might be various factors influencing their levels of oral communication apprehension, but our focus in this study are gender and culture effect.

2.0 OBJECTIVES AND SIGNIFICANCE OF THE RESEARCH

There are three objectives of this research. First, is to determine the oral communication apprehension level among UUM accounting students. Second, is to examine the effect of gender on oral communication apprehension. Third, to analyze the cultural influence on oral communication apprehension level .

The findings of this research would explain the level of oral communication apprehension among UUM accounting students. Apart from that, it would provide valuable information to accounting educators and practitioners about a potentially serious oral communication problem. Besides, the findings would enlighten the gender and cultural influence on oral communication apprehension. It is hoped that the results would contribute to the body of knowledge.

3.0 MOTIVATIONS OF THE RESEARCH

Previous studies done overseas indicated that accounting students have a higher oral communication apprehension level compared to other majors (Fordham & Gabbin, 1996; Rubin, Rubin & Jordan, 1997; Stanga & Ladd, 1990). Therefore, it is of our concern to see whether such evidence exists among UUM accounting students since there is a possibility that their level of oral communication apprehension would be lower compared to other majors as pointed out by Borzi and Mills (2001) who reported that accounting majors have lower overall level of

¹ Writing Apprehension is defined as the fear of writing, which has an impact on students’ willingness to write and is not equal to poor skills.

communication apprehension than the non-accounting majors. Their findings is further supported by Noridah, Lee and Abdul (2002) who claimed that there is no significant difference in the overall oral communication apprehension among the three majors (accounting, finance and marketing). The contradictory result further motivates us to carry out this research, as it would be useful to provide an insight to the educators in grooming the students.

Oral communication is seen as a highly demanded factor in recruiting the graduates. It is proven by Saudah, Nor Shaipah and Junaidah Hanim (2002) who found that the oral communication skill is ranked as the second most important characteristic sought by the public accounting firms recruiters. This finding is consistent with the previous research done by Krzystofik and Fein (1988) who claimed that oral communication ability was the most important factor that influences CPA firm recruiters to invite candidates for office interviews. Upon realizing the importance of oral communication skills among future accountants, the researchers are keen to carry out this research.

Previous studies did emphasize on gender issue in moral reasoning, teaching/learning process as well as communication. For example, Dawson (1995) who studied on morality and ethics contended that men and women bring different ethical standards since their moral reasoning processes differ. Meanwhile, Cynthia (1985) in her study on communication skill of women in management suggested that women managers need training in four areas of communication skills, i.e. assertiveness, confidence-building, public speaking and dealing with males. With reference to these studies, it seems to appear that gender does influence oral communication apprehension. Thus, it motivates researchers to examine whether such influence exist among accounting undergraduates.

In the effort of enhancing the oral communication skills among students, the cultural influence should not be ignored as there are four cultural dimensions introduced by Hofstede (1980) which consists of power distance, uncertainty avoidance, individualism-collectivism and masculinity-femininity². Hence, this research would explore this issue in determining whether culture might influence the oral communication apprehension level.

4.0 LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

4.1 Oral Communication Apprehension

Prior researches reported that oral communication is one of the significant skills evaluated by employers for hiring and promotion decisions (Maes, Weldy & Icenogle, 1997; Rebele, 1985). Due to that, to be perceived as competent communicators, individuals should reduce their level of oral communication apprehension. Fordham and Gabbin (1996) noted that oral communication apprehension could cause a person to be negatively perceived as incompetent in interacting even though the root problem is not the lack of skills in communicating.

Oral communication apprehension is a learned trait resulting from negative experiences during early stages of life while communicating with others (Friedrich & Goss, 1984; McCroskey, 1977; Wheelers, 1971). Consequently, apprehensive communicators will tend to avoid communication whenever possible to prevent the bad experiences from recurring.

There are few levels of oral communication apprehension. Pitt, Berthon and Robson (2000) declared that all individuals experience some degree of apprehension. Some people suffered from

² However, research study by Shafer and Park (1999) added a new dimension of cultural influence i.e. Confucian dynamism that may affect ethical judgment.

extremely high apprehension, which debilitate them in performing oral communication tasks. There are also some who are mildly apprehensive and have no fear to communicate with others. Their opinion is in line with McCroskey (2001) who also determined the level of oral communication apprehension using the Personal Report Communication Apprehension scores. The scores will indicate the level of oral communication apprehension; whether a person (1) often experience a high degree of fear and anxiety in communication situations without any rational reason, or (2) does not experience any fear or anxiety even in situation where it is expected, or (3) will experience fear or anxiety in some situations depending on the circumstances.

4.2 Oral Communication Apprehension in Accounting

Previous researches found that written and oral communication skills are important factors to succeed in public accounting, yet the fresh graduates are perceived as deficient in communication skills (Addams, 1981; Ingram & Frazier, 1980; Estes, 1979). This is supported by Bloom and Debessay (1984) who claimed that accountants were notoriously deficient in oral communication skills. This might be the result of the accounting curricula, which emphasizes greatly on technical skills though the requirements set out by the Accounting Education Change Commission (AECC) in its first position statement stresses on communication skills, intellectual skills and interpersonal skills (AECC, 1990). In fact, the Institute of Management Accountants and the Financial Executives Institute (1994) also highlighted the significance of communication skills in accounting curricula.

One of the contributing factors that lead to the deficiency is oral communication apprehension. Elias (1999) carried out a study that compared communication apprehension levels among nontraditional and traditional accounting students. The result revealed that oral communication apprehension among nontraditional (defined as those aged 25 years and above) accounting students was significantly low as opposed to traditional accounting students. Therefore, nontraditional accounting students are more preferred in the job market as compared to traditional accounting students.

Rubin *et al.* (1997) evidenced that accounting students were generally more apprehensive than the national student norms. In addition to that, the comparison of the four primary school majors, which include accounting majors, finance majors, management majors and marketing majors done by Stanga and Ladd (1990) highlighted that the accounting majors have the highest overall level of communication apprehension. They concluded that the result would be due to the accounting discipline itself, which deals mainly with things rather than people.

In contrast with the previous researches, a recent study by Borzi and Mills (2001) pointed out that accounting majors have lower overall level of communication apprehension than the non-accounting majors. However, further test indicated that the low apprehension level was attributed to the low level of apprehension in public speaking. In Malaysian context, Noridah *et al.* (2002) who carried out a study on UiTM accounting, finance and marketing students, claimed that there is no significant difference in the overall oral communication apprehension among the three majors. Therefore, we express our following hypotheses in null form:

H₀₁: There is no indication of oral communication apprehension among UUM accounting students

4.3 Gender Influence on Oral Communication Apprehension

Trevino (1992) documented that men and women have different norms and roles. His contention is supported by Dawson (1995) who suggested that men and women differ considerably in their moral reasoning processes and therefore, bring different ethical standards and values to the work

environment. In respect of communication, Rosna (1994) who studied on pre-university students revealed that female students dominated high communication apprehension level while the male students dominated low communication apprehension level. Fayer, McCroskey and Richmond (1984), on the other hand claimed that gender is not a contributing factor to oral communication apprehension.

Since there is limited literature in Malaysia on gender effect, particularly in accounting, the direction and specific identification could not be predicted. Therefore, we hypothesize (in null form) that:

H₀₂: There is no significant difference of oral communication apprehension between male and female students.

The rejection of H₀₂ would signify the gender influence on oral communication apprehension level among the students.

4.4 Cultural Influence on Oral Communication Apprehension

The cultural values might influence the oral communication apprehension level. It is so stated as it is based on the Hofstede's typology (1980), which suggested that there might be a difference in dimension between ethnics. For example, a study by Goodwin and Goodwin (1999) found that Malay students are likely to have lesser power distance compared to Chinese students who have higher power distance and more individualistic.

In respect of communication apprehension level, Klopf and Cambra (1979) observed that the Japanese are the most apprehensive followed by the Americans, Australians and Koreans. This might be attributable to the nature of Japanese who are reluctant to interact with people who do not belong to their groups. Besides, the restrictions placed on oral communication during the Tokugawa era and the hierarchical structure of the society can also be the reasons for their apprehensiveness (Morsbach, 1973). This finding is in line with Wolniewicz (1998). Though Klopf and Cambra (1979) claimed that Americans are more apprehensive relative to Koreans, Yook and Ahn (1999) found opposite result.

A study by Olaniran and Stewart (1996) also emphasized the cultural influence on the oral communication apprehension by comparing the Nigerians and the Americans. Their findings evidenced that Nigerians who are characterized as high context culture compared to the Americans, would discourage individuals from seizing speaking opportunities, whereas American cultures place value on taking opportunities to talk (Olaniran & Stewart, 1996). Therefore, it can be seen that the two distinct cultures would give different oral communication apprehension level.

Other researchers also found several significant results. Tonnessen (2001) studied the apprehension level across two groups that are Norwegian-Americans and Americans citizens. She identified significant differences in their communication apprehension indicating Norwegian-Americans to be more apprehensive. The importance of cultural influence is reaffirmed by Condit (2000) who came up with a model on the factors contributing to communication behaviours. It includes genes, gene product, physiological and environmental inputs, developmental processes, established biological structures, cognitive processes and inputs, cultural processes, social structural inputs and codes. Apart from that, the willingness to communicate might be one of the significant factors leading towards communication behaviours (Sallinen, McCroskey & Richmond, 1991). Another interesting finding done by Klopf and Cambra (1980) on college students in the Philippines indicated that the Filipinos are significantly less apprehensive than the Americans.

Even though there are numbers of findings indicating the cultural influence on oral communication apprehension level, yet the direction and specific identification could not be predicted from the literature due to limited literature on Malay, Chinese and Indian cultural influence on oral communication apprehension. This is also mentioned by Goodwin and Goodwin (1999) who found limited studies examining the behaviours of different ethnic groups in Malaysia. Therefore, we hypothesize (in null form) that:

H₀₃: There is no significant difference of oral communication apprehension among Malay, Chinese and Indian students.

The rejection of H₀₃ would signify the cultural influence on oral communication apprehension level among the students.

5.0 METHODOLOGY

The research methodology involves the administration of questionnaire on a sample of UUM accounting students. To ensure the validity of the questionnaires, a pilot study was executed on a sample of 63 students.

5.1 Questionnaire

The questionnaire is divided into section one and section two. Section one is designed to obtain demographic information particularly on ethnicity, gender and year of study. Section two is replicated from the Personal Report of Communication Apprehension (PRCA-24) developed by McCroskey (2001).

5.2 Respondents

The respondents involved a sample of 1,551 UUM accounting students. This number represents 79 percent of the whole population of accounting students (source: Academic Affairs, UUM). Table 1 summarizes the details on distribution of questionnaires to the respondents.

Table 1
Summary of Questionnaires Distribution

Questionnaires characteristics	Numbers
Questionnaires distributed	2,309
Incomplete questionnaires	(60)
Redundant questionnaires	(319)
Questionnaires filled up by Non-accounting students	(379)
Total	1,551

5.3 Data Analysis

Several statistical tests were carried out in the study, which consisted of the reliability test, descriptive test, t-test and anova. The reliability test was carried out to examine the reliability of the statements forwarded. While the descriptive test were used to analyse demographic and oral communication apprehension level among the respondents, the t-test on the other hand observed the difference of the oral communication apprehension level between the male and female students. The anova test was subsequently performed to investigate the cultural influence. Apart from that, a further test on the effect of year of study on the oral communication apprehension level was also executed.

6.0 RESULTS OF THE STUDY

6.1 Pilot Study

A pilot study on 63 students was carried out to check the reliability and validity of the questionnaires. A reliability analysis was carried out to check the internal accuracy and consistency of the instrument. The Cronbach Alpha produced a coefficient of 0.83, which is consistent with McCroskey (1970) who reported 0.94. To check the content validity of the questionnaires, a factor analysis was carried out. The result appears that Bartlett's test of sphericity is significant at .000 and the Kaiser-Mayer-Olkin measure of sampling adequacy is 0.8170. According to Sheridan and Lyndall (2001), a measure of more than 0.6 represents the adequacy of the content of the questionnaire. Thus, the results show a considerable evidence of reliability and validity.

6.2 Descriptive Analysis

From the total questionnaires distributed, only 1,551 responses can be used after taking into consideration the questionnaires which were incomplete and redundant. Out of the total respondents, 73.8 percent are female while 26.2 percent are male. Malay students are dominant with 76.3 percent, followed by Chinese and Indian with 18.2 percent and 3.4 percent respectively. With respect to year of study, the majority of students are first and third year students with 36.0 percent and 41.7 percent each. The demographic information of the respondents is summarised in Table 2.

Table 2
Demographic Information of the Sample (n=1,551)

	Gender		Ethnic				Year of study				
	Male	Female	Malay	Chinese	Indian	Others	1	2	3	4	5
Frequency	406	1,145	1,183	283	52	33	559	253	646	89	4
Percent	26.2	73.8	76.3	18.2	3.4	2.1	36.0	16.3	41.7	5.7	0.3

Next, the apprehension level of the UUM accounting students is discussed. The discussion would be based on McCroskey (2001) who highlighted that the total scores of apprehension level may range from 24 to 120.

The total mean score which represents the average level of apprehension for a normal person is 72. On the low end, a score of less than 59 indicates a very low level of apprehension. However, a score of less than 50 is considered as abnormal. Meanwhile, on the high end, a score above 72 shows a higher than average level of apprehension and a score above 80 is considered as abnormal. A score between 60 to 72 indicates some degree of apprehension.

Table 3 demonstrates the overall mean score of UUM accounting students of 64.57, which is in the range of 59 to 72. It indicates that they have some degree of apprehension but lower than the level for a normal person. This is consistent with Daly and McCroskey (1984) who reported a mean score of 65.6 in his study on accounting students in US counterpart. Noridah *et al.* (2002) also suggested a similar result of 61.99 in their study on UiTM accounting, finance and marketing majors. Therefore, the hypothesis H_{01} that there is no indication of oral communication apprehension among UUM accounting students could be rejected.

The table further describes the results for different types of communication contexts (group discussion, meeting, conversation and speech). Based on McCroskey (2001), the total score for

each context of communication can range from a minimum of 6 to a maximum of 30 with 18 as the benchmark of apprehensiveness for a normal person. For group discussion context, the mean score of apprehensiveness is 14.41. This indicates that UUM accounting students can be considered as less apprehensive than a normal person. The result is consistent with the study done by Noridah *et al.* (2002) on UiTM accounting students which showed the mean score of 12.69. According to the responses, it appears that UUM accounting students like to get involve in group discussions. In fact, they claimed that they feel comfortable and calm even though they were engaged in group discussions with new acquaintances.

As for the meeting context, the mean score is a bit high at 17.04, which reflects a higher apprehension level than for the group discussion context though it is still below the degree of apprehension for a normal person. Observing each statement, it can be assumed that the respondents were quite uncertain in expressing their opinions. This may be due to the fact that they rarely involve in meetings.

In conversation context, the mean score is 14.33, which is of similar figure to group discussion context. The result is also consistent with Noridah *et al.* (2002) who reported a mean score of 15.21. It seems that UUM accounting students have no fear to speak up in conversation even though there are new acquaintances.

In contrast, the degree of apprehension demonstrated by the respondents in the speech context is more than a normal person. The mean score of 18.79 portrays that the UUM accounting students feel nervous and uncomfortable in giving speech. From the findings, it is obvious that students have problems of apprehension in giving speech rather than the other three contexts of communication.

Table 3
Descriptive Statistics of Each Communication Context (n=1,551)

	Communication Context				
	Group Discussion	Meeting	Conversation	Speech	Overall
Mean	14.41	17.04	14.33	18.79	64.57
Standard Deviation	3.55	4.10	3.84	4.12	12.19

6.3 T-Test

A T-test to observe the gender effect on the oral communication apprehension level was carried out. Table 4 explains the result of oral communication apprehension level among male and female students. From the findings, there is a significant difference in oral communication apprehension level between male and female accounting students. It seems that the female accounting students have higher degree of oral communication apprehension level, which is 65.01 as compared to male students, whose mean score is slightly lower, that is 63.30. This might be influenced by the different norms and roles on men and women as found by Trevino (1992). Therefore, the hypothesis H_{02} that there is no significant difference of oral communication apprehension between male and female students could be rejected.

Observing each communication context, there are significant differences in the meeting and speech contexts. The female students are likely to be more apprehensive than their male counterparts with the mean scores of 17.28 as compared to 16.38 for meeting context and 19.08 compared to 17.97 in speech context. Based on that, we can generally conclude that female students are more anxious when they engaged in activities which require oral communication. The findings seems to support earlier studies done by Rosna (1994) who reported that female students dominated high communication apprehension level while the male students dominated low communication apprehension level. In contrast, the oral communication apprehension level

in group discussion and conversation are higher for the male students as compared to the female students. However, the result is not significant.

Table 4
T-Test on Gender (n=1,551)

	Male		Female	
	Mean	Std. Deviation	Mean	Std. Deviation
Group Discussion	14.48	3.692	14.38	3.493
Meeting	16.38	4.231	17.28	4.026
Conversation	14.47	3.905	14.28	3.812
Speech	17.97	4.234	19.08	4.037
Overall	63.30	13.002	65.01	11.857

6.4 Anova

The anova was performed to investigate the cultural influence on the oral communication apprehension level among the three main ethnics. The results (as exhibited in Table 5) show that the overall apprehension levels of the three ethnics are lower than the apprehension level of a normal person. Observing the apprehension level of each ethnic, it appeared that the Chinese students with the mean score of 67.29 are found to be more apprehensive as compared to Malay (64.05) and Indian students (63.50). Based on the findings we can conclude that there is significant difference of oral communication apprehension level among Malay, Chinese and Indian students. Therefore the H_{03} could be rejected. The results demonstrate that there are significant differences of apprehension level in group discussion, conversation and speech among Malay, Chinese and Indian students. However, in the meeting context, there is no significant difference among the three ethnic groups. In each communication context, the Chinese students display the highest oral communication apprehension level. This might be due to the difference in cultural dimensions introduced by Hofstede (1980), in which the Chinese are likely to be of higher power distance and more individualistic (Goodwin & Goodwin, 1999).

Table 5
Anova on the Cultural Influence (n=1,518)

	Malay		Chinese		Indian	
	Mean	Std. Deviation	Mean	Std. Deviation	Mean	Std. Deviation
Group Discussion	14.23	3.431	15.29	3.903	13.98	3.381
Meeting	17.04	4.000	17.25	4.511	16.40	3.967
Conversation	14.15	3.712	15.04	4.370	14.83	3.312
Speech	18.63	3.993	19.71	4.544	18.29	4.132
Overall	64.05	11.678	67.29	14.100	63.50	10.982

Apart from that, the anova test was also executed to exhibit the difference of the oral communication apprehension level among the students according to their years of study. Table 6 presents the result of the mean score of the oral communication apprehension level based on years of study. The overall mean score for each year of study reflects that the students have some degree of apprehension but below the average level of a normal person. The result shows that there is a significant difference in the oral communication apprehension level between years of study. The results show that the second year students have the highest oral communication apprehension level, followed by the first, third, fourth and final year students. This might be due to the fact that during the early stage of study, the students have not yet taken the courses that required them to communicate in public for example seminar and class presentation.

Besides, the test also provides significant difference in the oral communication apprehension level among the students based on the year of study in the meeting and speech contexts. It seems that the first year students are the most apprehensive compared to the others. For the group and conversation contexts, the second year students display the highest oral communication apprehension level. However the differences are not significant.

Generally, it can be concluded that during the early phase of study, the students are more apprehensive. This finding contradicts with Wong (1998) and Fordham and Gabbin (1996) who found that there is no difference between the accounting junior and senior students.

Table 6
Anova on the Year of Study (n=1,551)

	Year 1		Year 2		Year 3		Year 4		Year 5	
	Mean	Std. Deviation	Mean	Std. Deviation	Mean	Std. Deviation	Mean	Std. Deviation	Mean	Std. Deviation
Group Discussion	14.55	3.402	14.83	3.657	14.17	3.619	14.01	3.476	13.75	3.304
Meeting	17.63	4.033	17.38	4.225	16.53	4.083	16.09	3.413	17.25	8.302
Conversation	14.23	3.834	14.98	3.874	14.19	3.837	14.21	3.524	12.50	5.745
Speech	19.43	3.848	18.96	4.175	18.36	4.235	17.45	3.882	18.00	8.165
Overall	65.83	11.687	66.15	12.853	63.25	12.273	61.76	10.271	61.50	23.643

6.5 Further Test

The t-test analysis was carried out to observe any significant difference in oral communication apprehension level between first and final year accounting students. The first year students consist of the first and second semester accounting students. While the students from the fifth semester and above constitute the final year students. Based on the findings (as presented in Table 7), it appears that there is significant difference in oral communication apprehension level between the two groups. The result contradicts with the findings by Fordham and Gabbin (1996) who claimed that there is no difference of oral communication apprehension level between the accounting juniors and seniors. In respect of each communication context, it appears that there are significant differences in meeting and speech. It reflects that the final year students are more involved in meetings and delivering speeches because they have substantially completed the courses that integrate seminars and class presentations. However, no significant difference is exhibited for group discussion and conversation. This might due to the fact that the students are exposed to these communication contexts regardless of their years of study.

Table 7
T-Test on Year of Study (n=1,551)

	First Year		Final Year	
	Mean	Std. Deviation	Mean	Std. Deviation
Group Discussion	14.55	3.40	14.25	3.64
Meeting	17.63	4.03	16.31	4.06
Conversation	14.23	3.83	14.22	3.89
Speech	19.43	3.85	18.27	4.32
Overall	65.83	11.69	63.05	12.46

7.0 CONCLUSIONS, LIMITATIONS AND SUGGESTIONS FOR FUTURE RESEARCH

This study seeks to investigate the communication apprehension level among UUM accounting students. It provides empirical evidence that UUM accounting students have some degree of apprehension but below the average level of a normal person as proposed by McCroskey (2001).

Apart from that, the study also highlights that among four communication contexts (group discussion, meeting, conversation, speech), students appear to be more anxious in delivering speech rather than the other three types of communication.

The descriptive results on gender influence on the oral communication apprehension level reveals that female students seem to have more problems in communicating as compared to male students, as seen in previous study (Rosna, 1994). On the cultural effect, it appears that the Chinese students are the most apprehensive compared to the Malay and Indian students. The study also finds conclusive evidence that there is significant difference of oral communication apprehension level between the first year and final year students. In other words, it can be concluded that the courses offered during their studies build their confidence to communicate.

It is appropriate to highlight some potential limitations. The study concentrates only on UUM accounting students. Therefore it should be interpreted with care since it could not be generalised to the whole population of accounting students in Malaysia. However, descriptive results show consistent findings with previous study of UiTM accounting students (see Noridah *et al.* 2002). A future research can be done on accounting students from various universities including private universities or colleges to have a better insight on their apprehension level. By having done so, better concluding remarks can be derived since the sample represents the students population. It would be very much interesting if the study could further compare the oral communication apprehension level of local accounting students with Malaysian accounting students in overseas. The result would be of significant due to different way of the learning process.

It is hoped that the information gained in this study would be useful to academicians, professional bodies as well as the students. It is essential for the academicians particularly, to incorporate the communication aspect, especially public speaking in their lectures. This can help the accounting students to be more confident to speak up as it is an important element to be a professional accountant in the globalization era.

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