The Influence of English Proficiency, IT Knowledge and Working Experience of UUM Accounting Students Towards Accounting Anxiety

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Declaration

I declare that all the work described in this dissertation was undertaken by myself (unless otherwise acknowledged in the text) and that none of the work has been previously submitted for any academic degree. All sources of quoted information have been acknowledged through references.

Mohamed Abulgasem .A. Elhaj
November, 2009

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ABSTRACT

This study examines the relationship between English proficiency, IT knowledge, working experience and accounting anxiety. Data were collected from 85 postgraduate accountancy students registered at Universiti Utara Malaysia, College of Business. Results of this study supported the hypotheses regarding the relationships between English proficiency and accounting anxiety, IT knowledge and accounting anxiety, and general work experience and accounting anxiety. English proficiency appeared to have the greatest impact on the accounting anxiety, followed by IT knowledge and general work experience. The findings suggested that, possessing high English proficiency, IT knowledge and prior general work experience are important to reduce accounting anxiety among postgraduate accounting students. Surprisingly, work experience in accounting did not significantly influence accounting anxiety. This study has implications for practice. Findings of this study are important as accounting anxiety is well known to have negative impact on students' academic achievement. Therefore, future students must ensure that they possess sufficient English proficiency, IT knowledge and skills, and work experience prior to joining postgraduate accounting programs.

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CHAPTER 1

INTRODUCTION

1.1   Background of the Study

Accounting education and practices are almost the same around the world. No major differences can be found on the usage of accounting terminologies such as journal, ledger, costing, and book keeping. However, in a world where globalization is rapidly on the rise, possessing global knowledge and skills such as English language, information technology (IT) and across cultural understanding and affinity is increasingly important for accounting education (Doran, Boullion & Smith, 1991).

Therefore, it is interesting to study the experiences of students studying abroad or even within the same border but from the different states as they endeavor to acquire a cross-cultural experience, including the acquisition of an international language such as English, exposure to diverse socializations, and world views, and resulting in an educational experience on scholastic and personal levels (Buckless, Lipe & Ravenscroft, 1991).

Furthermore, some studies into learning within the accounting discipline have indicated that, given the nature of the accounting tasks that build on prior knowledge, and the algorithmic nature of recording transactions, a surface approach to learning is quite common (Biggs, 1994). While several definitions of accounting are available, the definition offered by The Committee on Terminology of American Association of Public

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