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## Action Research on Enhancing Accounting Students' Oral Presentation Skill

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### Abstract

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The purpose of this action research is to enhance the accounting students' oral presentation skill as this soft skill is prominent for career opportunity and success in accounting profession. This action research employed spiral reflective cycles for the 37 participants of accounting students. A total of four cycles are carried out in this action research to enrich the students' oral presentation skill. This study used rubric assessment and video stimulation interview techniques to improve students' oral presentation skill. The results of this action research evidenced that these students have enriched their oral presentation skill from the four reflective spiral cycles. The video stimulation interview is a significant technique to enhance students' oral presentation skill. The oral presentation skill is an essential soft skill that contributes to produce a work ready accounting graduate. Thus, this action research contributed in producing a work ready accounting graduate by enriching their oral presentation skill.

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**Keywords :** action research; accounting students; career opportunity; oral presentation skill;, soft skill.

### 1. Introduction

Students are the learners whether they are at school or higher education institutions. The students learning experience is not only limited to quality knowledge in the education, however, is including the soft skills attained during the learning process at the institutions particularly at the higher education institutions. The undergraduates from the higher education institutions are the pre-employment students who will transit from institution life to employment or career life. These undergraduates or students will be on their own feet to develop themselves in their career life. The key to career success is

the combination of quality skills in education and the soft skills attained as this career life is surrounded by human beings in the social settings. Thus, soft skills are essential to integrate with the social settings as part of the career development process. As an accounting lecturer do realize existence of communication apprehension among the students. The students have displayed weak presentation skill during the conduct of individual presentation in the class. They have shown neutral body language, poor voice qualities, no attempt to establish rapport with audience, no eye contact and read continuously most of the time. Poor oral communication or presentation skill will be a barrier for these accounting students' soon to be the fresh graduates that will be communicating with their prospective employers, colleagues and clients. As accountants with top line role in firm financial success, provides and receives valuable information from internal and external stakeholders. Moreover, the international financial reporting standards (IFRS) emphasized for accountants with soft skills because the application of accounting standards is based on principles rather by *rules* (Kermis & Kermis, 2010).

Ameen, Jackson and Malgwi (2010) emphasized on the importance of oral presentation skill in accounting profession. The accountants do not work alone, they need strong support from various departments in the organization in order to construct the financial statements and report the financial results to various stakeholders. The poor oral communication or presentation skill will be a barrier for the students to be a successful accountant in future. The requirement to improve the undergraduates or students communication skill is also part of the Malaysian Education Blueprint (Higher Education) 2015-2025 to produce quality communication skill graduates. Consistently, as a lecturer, it is important for me to revisit my teaching method as a remedy to boost my students self-confident to improve their oral presentation skill. The grey area that needs to be tackled is the students' poor oral presentation skill. Series of ongoing assessment on presentation skill need to be conducted to observe and evaluate students' oral presentation skill. The purpose of this study is to improve accounting students' oral presentation skill through action research. Students should possess a quality oral presentation skill with good eye contact, voice qualities, proper body language, well organised presentation sessions and good rapport with the audience to deliver the financial results to stakeholders and for effective communication in their professional career life. In summary, this study examined on how to improve the accounting students' oral presentation skill and the effectiveness of techniques used to improve or enhance the oral presentation skill.

## **2. Literature Review**

Oral presentation skill is a skill that attracts the audience attention to listen and get engage with the presenter. Generally communication skills can be oral or written skills (Zanaton, Zakaria, Mohd Meerah, Osman, Koh, Mahmud & Krish, 2012). The oral presentation skill is an art which requires proper body language, building rapport with audience not merely presenting to the walls of the room, good and loud voice and an eye contact with audiences, planned subject matter of presentation in English, full confidence and positive attitude of the presenter. The oral presentation skill is an essential skill for tertiary students for their personal growth and for future professional work life (Alwi & Sidhu, 2013). These students are mindful on the effect of fair presentation skill in English (Alwi & Sidhu, 2013). Oral presentation skill is important for accounting students as accounting requires

communication of financial reports, the educators should give prominence to oral presentation skill to the accounting students (Ameen, Jackson & Malgwi, 2010). The accounting educators should not pre-judged that improving oral presentation skill is the obligation of communication educators Christensen, Barnes, Rees and Calvasina (2005). The authors recommended that the accounting students' oral presentation skill have to assess by the accounting educators not by non-accountants. Christensen et al. (2005) used presentation rubric to assess and improve the students' oral presentation skill. Rubric assessment assists students to have better understanding on the expectation requirement (Lusher, 2004). Besides the rubric assessment, technology tool also can be incorporated to assess the students' oral presentation skill known as video stimulated recall interviews (Nguyen, Mcfadden, Tangen & Beutel, 2013). This study knows it as video stimulation interviews. The authors used this tool to assess the teachers' decision making behaviour process in the classroom. Video stimulation interview is a process of video-taping participants' behaviours and reflections from participants are recorded followed by the series of interviews based on the video recordings while watching the video. Video-taping presentation is only effective if the participants watch their own video to diagnosed their own weakness and develop opportunity to improve oral presentation skill (Luthy & Deck, 2007). Kerby and Romine (2010) opined that oral presentation or communication skill is an essential accounting education component. The authors highlighted that students can improve oral presentation skill once they are aware of the expectation of effective oral presentation skill through group or individual presentations with constant feedbacks from the instructors. In addition, the job employers advised the accounting students to get exposed to more communication opportunities before employment (Christensen et al., 2005). University or faculty should make necessary arrangement to upgrade students' presentation skill as part of strategy to meet the requirements in job market competition (Mohd Radzuan & Kaur, 2011). In sum, oral presentation skill is important for undergraduates specifically the accounting students as part of their strategy to be successful in their career path as accountants or academics. Mastering this skill is a competitive edge over colleagues in this challenging business environment.

### **3. Methodology**

The primary goal of this study is to investigate how to improve oral presentation skill among the accounting students. Thus, action research is conducted on 37 accounting students undertaking Financial Accounting and Reporting class in School of Accountancy (SOA), Universiti Utara Malaysia (UUM). The assessment on students' oral presentation skill is conducted in classroom. The participants are required to conduct 5 minutes presentation on a given topic. Action research considered as an option in the teaching and learning environment (Mills, 2011). In education perspective, action research is to enhance the children lives (Mills, 2011). The action research is conducted as a strategy to improve participants' actions, in this case their oral presentation skill. Kemmis, and McTaggart (2000) described action research as a participatory research which practices a spiral of self-reflective cycles. These self-reflective cycles consist of planning, acting and observing, reflecting, re-planning, acting and observing and reflecting. The cycles will carried out until the improvement is observed. Figure 3.1 presents the action research spiral of self-reflective cycles. There are total of four cycles used for this study, Cycle 1: rubric assessment. Cycle 2: rubric assessment and video stimulation interviews, Cycle

3: video stimulation interviews and Cycle 4: questionnaires and students self-reflections on their improvement in oral presentation skill. The rubric is assessed on 5 Likert Scale response options (1,2,3,4 and 5) from lowest 1 point to highest 5 points. The rubric is assessed on mechanics: grammar, business vocabulary, platform skills: rapport, voice qualities, eye contact, body language, content: command of material, understanding, organization and other (overall quality of presentation) adopted from Christensen et al. (2005) study. The details of the cycles are discussed in the results and analysis section.

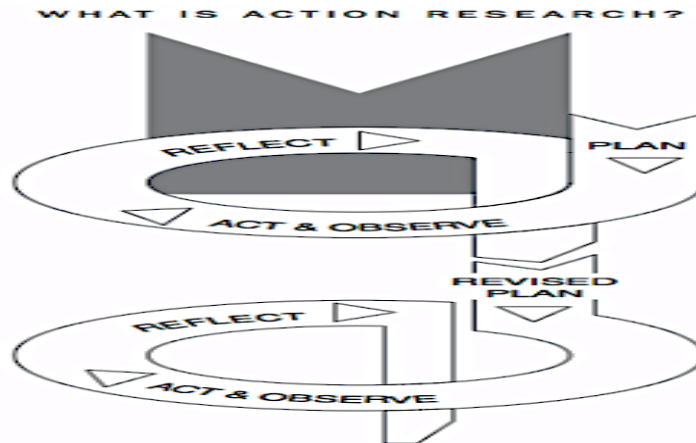


Fig 1. Action Research Spiral Reflective Cycles

#### 4. Results and Analysis

The results are analysed manually similar to Mohd Radzuan & Kaur (2011) study and the results are recorded accordingly. A total of four cycles used in this study to measure the overall improvement of oral presentation skill for students. This study used rubric assessment in Cycle 1 & 2. The video stimulation interviews techniques used in Cycle 2 and 3 as to solve the student's oral presentation skill issue. In Cycle 4, students are given questionnaire to validate the overall improvement of student's oral presentation skill and asked to write reflections on the effectiveness of video stimulation interview in improving their presentation skill. The participants are consisting of local and international students and the majority of students are Malay females. In Cycle 1, the students' first individual presentation session is assessed with rubric. Based on the rubric outcome, the students are advised on their area of weakness that needs further improvement in oral presentation skill. In Cycle 2, for consistent evaluation the same rubric is used to evaluate the students' improvement in oral presentation skill.

The evaluator's (lecturer's) self-reflection in Cycle 1 is as follows:

*Generally, the students displayed weak presentation skill. It is a lifeless presentation by individual students with minimum or zero eye contact with audiences by mostly reading from notes. The students failed to master a proper body language with poor voice quality. From the beginning to the end of presentation, no much rapport built with audiences, without proper organization of presentation content with an opening and closing statement. Their weaknesses are communicated to individual students and hope to observe improvement in their next presentation in Cycle 2. This reflects that as*

*an evaluator or lecturer who concerns for students' mastery of the oral presentation skill; need to re-plan another strategy in Cycle 2 to improve students' oral presentation skill. In Cycle 2, the video stimulation interviews the newly planned strategy or technique is introduced beside the rubric assessment. The act of this activity is conducted in the second presentation session, the improvement will be observed and measured accordingly before the evaluator's self-reflection statement in Cycle 2. After the second presentation session, sample presentation videos are uploaded to students' online learning website. Hope by watching the sample videos students could improve further their oral presentation skill.*

In Cycle 2, during the second presentation session, the students' oral presentation skill is assessed with rubric assessment and video stimulation interviews. The camera is located at the end of the classroom. The reason for the camera location is to reduce the uncomfortable feeling of students during the presentation. The evaluator's self-reflection based on the results of the rubric assessment as follows:

*The majority of students showed only 1 point improvement for all items in the rubric. This reflects that even mostly increased by 1 point advancement from Cycle 1, generally no vast improvement in students' oral presentation skill is noticed in Cycle 2. The slight improvement through the rubric assessment failed to evidence as important technique in enhancing students' oral presentation skill. This reflects that rubric assessment is a one way assessment where the students do not have the tangible evidence on the ways they have presented which needs further improvement. It is basically a paper evidence of presentation results more effective for grading marks to students not for enhancing students' oral presentation skill. Thus, in Cycle 3 rubric will not be used to measure the students' improvement in oral presentation skill.*

Besides the rubric assessment in Cycle 2, the video stimulation interview results provide tangible evidence on the students' oral presentation skill. This technique is able for student to view on their presentation and identify the area of weaknesses that adds an opportunity for further improvement. After the second presentation session in Cycle 2, the evaluator conducted interview with the students by asking four basic questions. During the interview session the evaluator and the students viewed (played) the student's presentation video. The four basic questions with students' answers (reply) are reported as below:

For the first question: **“When you present how is your feelings?”**

Students replied: *Mostly the students said that they were nervous, shy to speak up and lack of confident.* For the second question: **“Participant (Students) self-reflection: any improvement in oral presentation skill compared to earlier presentation?”** Students replied: *Majority of the students answered that they have observed slight improvement but still need further improvement in oral presentation skill.* The third and fourth questions are by viewing the students' presentation video. Third question: **“Why you have presented in this way?”** Students replied: *The students are able to observe and identify their weaknesses and mistakes made by viewing their own presentation. They found that video stimulation interview is effective to improve their oral presentation skill.* Fourth question: **“What**

**can be done to do better in oral presentation skill?”** Students replied: *The students in general said that they should not be reading during presentation. The oral presentation skill need to enhance with more eye contact, improve voice quality and proper organization on content of the presentation with opening and closing statement, to make the presentation interesting by building good rapport with the audiences and adequate body language are required which makes students more presentable.*

Self- reflection of the evaluator/ lecturer for Cycle 2 based on the video stimulation session is as follows:

*Students are still reading from the notes in Cycle 2 even there is slight improvement in their presentation skill compared to Cycle 1 presentation session. However, no vast improvement been observed in Cycle 2 which require another session to be carried out in Cycle 3. Basically, the students need to improve in their platform skills with more eye contact, proper body language, good voice quality, not too fast speaking during presentation and building rapport with audience. Besides, they also need organize well the presentation content with adequate opening and closing statement. Before the Cycle 3, sample videos uploaded to student online learning as a remedy to improve their oral presentation skill. They have their own personal video and sample videos which they can observe and compare their presentation with the sample videos that will motivate them to improve the oral presentation skill. In Cycle 3, plan for another students’ presentation session with video stimulation interviews technique.*

The third presentation session takes place in Cycle 3, noticed remarkable improvement in the third presentation session so only two questions been posted. During the interview session in Cycle 3, students are required to answer two questions.

The first question: **“When you present how is your feelings?”** Students replied: *Earlier presentation create nervousness, feel more confident now to present in front of audiences.* The second question: **“Participant (Students) self-reflection: any improvement in oral presentation skill compared to earlier presentation?”** Students replied: *A lot of improvement in oral presentation skill compared to the first and second presentations. Presently, can present without referring to notes and learned the correct techniques on how to master the oral presentation skill.*

Self- reflection of the evaluator (lecturer) for Cycle 3 based on the video stimulation session as follows:

*The results in Cycle 3 reflected a positive improvement in oral presentation skill relative to Cycle 1 and Cycle 2. This shows that the students who are weak in oral presentation skill earlier, with the correct techniques used to measure their oral presentation skill, coaching sessions by the evaluator during the interviews and the students self-coaching by viewing their own videos and sample videos uploaded proved to enhanced their oral presentation skill. The hard work, perseverance and positive mind set of the students and the evaluator has enhanced the oral presentation skill of the accounting students. The video stimulation interviews technique is an effective method that can be used to improve the oral presentation skill with a term “you watch yourself to improve yourself”. For further confirmation on students’ improvement in oral presentation skill, in Cycle 4 questionnaires are*

*distributed to students including requirement of students to write a short statement on overall improvement in oral presentation skill and a self-reflection on effectiveness of video stimulation interview in enhancing their oral presentation skill.*

In Cycle 4 students are given questionnaires to fill up and required to write self-reflection statements on whether they have improved their oral presentation skill and the effectiveness of video stimulation interview in improving their oral presentation skill. The results in Cycle 4 revealed that 36 students do agree on their overall improvement in oral presentation skill except for one student who unable to provide continuous eye contact during presentation. The outcome of the results appeared more to agreed and strongly agreed scales with positive statements from students. The positive feedback from students proves on the effectiveness and significance of this study on enhancing accounting students' oral presentation skill. Further, the question posted to students on "How effective is video stimulation interviews in improving oral presentation skills?" The students' self-reflection statement successfully portrays that the video stimulation interviews significantly played an important tool or technique in enhancing students' oral presentation skill. Thus, the overall findings of this study from Cycle 1 to Cycle 4 evidenced that accounting students have enhanced oral presentation skill and video stimulation interviews technique is an important technique to improve the oral presentation skill.

Self- reflection of the evaluator (lecturer) for Cycle 4 as follows:

*From the beginning the lecturer (myself the lecturer and evaluator) envisaged that accounting students to improve their oral presentation skill as it is part of the soft skill requirement for a successful career path in future. The students showed progress from Cycle 1 to Cycle 3. The results of Cycle 3 have proven the students' enhancement of oral presentation skill. Further, the outcome in Cycle 4 strengthen further that 100 percent of students participated in this study have shown a remarkable improvement in their oral presentation skill. These students are shy, nervous and lack of confident earlier merely not ready for presentation. Presently, the situation has changed the students are more confident, motivated, less nervous and importantly have mastered the oral presentation skill to face the audiences. The video stimulation interview is an essential technique to develop this soft skill. This study achieved the desirable outcome to enhance accounting students' oral presentation skill.*

## **5. Discussion**

The objective of this study is to enhance the accounting students' oral presentation skill as it play a vital role in their career path and future professional life success. Action research is conducted to improve students' oral presentation skill. This action research adopted Spiral Reflective Cycles involving four cycles of plan, act, observe and self-reflection of evaluator on 37 students presentations to measure the enhancement of oral presentation skill. Two techniques are adopted for this study, rubric assessment (Christensen et al., 2005) and video stimulation interviews (Nguyen et al., 2013) as strategies to improve students' oral presentation skill. In Cycle 1 rubric is used to measure the students' improvement in oral presentation skill. In Cycle 2 rubric and video stimulation interviews are used to observe the development of students' oral presentation skill. Finally in Cycle 3, the video stimulation interviews are used to enhance the students' oral presentation skill. The results in Cycle 1 to Cycle 4 showed a positive development in oral presentation skill. The presentation sessions from Cycle 1 to

Cycle 3 helped the students to build confidence and motivation to present in front of audiences without fear with mastered oral presentation skill in terms of proper eye contact, rapport build with audiences, good body language, quality voice level and learned to make their presentation content well organized with proper opening and closing statement. The series of presentation made the students to perform better similar to Bulca and Safaei (2013) study identified that mini presentations reduced students' anxiety and increase quality presentation in English. The rubric assessment is effective for grading the students and is not an essential tool or technique that can be used to improve the students' oral presentation skill. From the observation, the self-reflection of this action research identified that the video stimulation interview strategy is more effective relative to rubric assessment.

## 6. Conclusion

This study aim to enhance accounting students' oral presentation skill as this skill is an essential requirement in accounting profession and to meet the employers' demand in the competitive job market. Enhancement of communication or presentation skill among the graduates is also one of the important agenda in Malaysian Higher Education Blueprint 2015-2025. The outcome of this action research proves that improvement in students' oral presentation skill is achievable with proper plan of activities to assess the students' progress, continuous feedback from the evaluator, students' motivation for mastering the soft skills and the reflection statements for further improvement are in place. The students or participants in this action research showed a remarkable development in their oral presentation skill. The video stimulation interviews technique played the key role in enhancing the students' oral presentation skill with a term 'improve yourself by looking at yourself'. In a nutshell, with the correct technique employed to improve students' oral presentation skill, students drive and support to improve and continuous feedback from the evaluator brings improvement in enhancing students' oral presentation skill (soft skill). It is recommended for future study, to have more participants and with longer time span research with new technique employed to improve other soft skills besides the oral presentation skill.

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