



**Are future Philippine  
business professionals afraid to speak?  
A communication apprehension  
profile of accountancy and tourism majors**

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**Abstract**

Several research highlight communication apprehension (CA) among business students, but no known studies have validated this situation in the Philippines. Thus, this study compares and analyzes the communication apprehension levels of Accountancy and Hotel and Restaurant Management (HRM) students from a top Philippine university. McCroskey's Personal Report of Communication Apprehension (PRCA-24) was used to gather data from 242 final-year business students (166 Accountancy, 76 HRM). The results show that Accountancy students scored a slightly higher albeit insignificant overall CA level. The scores of the two cohorts in the four common communication contexts (i.e., interview, presentation, conversation, and group discussion) also did not vary significantly. The findings also confirm no significant relationship between CA and two factors typically linked with speaking competence: gender and type of high school attended.

**Keywords:** Communication apprehension, accounting education, tourism education

**1. Introduction**

Communication plays a critical role in business practice, particularly in the analysis and reporting of useful financial information to stakeholders. Following the accounting process but not being able to communicate the accounting information effectively, for instance, is counterproductive. This explains why employers expect accounting graduates in particular and business-degree graduates in general to be competent in both technical and nontechnical skills, including communication (Kermis & Kermis, 2010). Several studies, however, report employers' concern over university graduates' deficient oral communication skills (De

Lange, Jackling, & Gut, 2006; Gray, 2010; Gray & Murray, 2011; Stevens, 2007). This skills gap is largely perceived as a critical accountability of the education system (Cappelli, 2015; Jackson, 2013; Kavanagh & Drennan, 2008), especially in universities and colleges.

The growing awareness of the relationship between communication competence and job success is prompting higher education institutions to reprioritize the enhancement of students' communication skills (Ameen, Bruns, & Jackson, 2010). With the Association of Southeast Asian Nations (ASEAN) Economic Community facilitating more employment opportunities through mutual recognition agreements or MRA (David, 2008), it has become even more critical that future professionals in member countries, including the Philippines, improve both competence and confidence in using English as the primary medium of communication. Among the eight priority job mobility groups covered by the ASEAN MRA are accountancy and tourism services (Tubianosa, 2014), which are part of the business sector. The anticipated rise in demand for communicatively competent business professionals, thus, provides the impetus for this study, which aims to compare and analyze the communication apprehension levels of Accountancy and Hotel and Restaurant Management (HRM) students from a top Philippine university. By investigating the confidence level of future business professionals, the study can provide feedback and recommendation to enhance professional training geared toward making accountants more internationally competent (Horano, 2014) and tourism professionals more communicatively adept (Reisinger & Steiner, 2006 as cited in Hai-yan, Cheung, & Baum, 2009).

Specifically, this study aims to explore a critical deterrent to effective oral communication, that is, communication apprehension (CA). Known as the level of fear or anxiety a person feels when communicating with another person or group of people, CA shapes the negative motivation to communicate, which potentially hinders and discourages meaningful communication (Morreale, 2007 as cited in Foo, 2013). Hence, people with high CA tend to avoid communication whenever possible and are likely to experience anxiety when communication is unavoidable. Such a form of anxiety can be a serious deterrent to effective communication in the business workspace, especially in four common contexts, namely, interview, presentation, conversation, and group discussion (Foo, 2013).

Several studies conducted outside the Philippines suggest that accounting students have higher levels of CA relative to college students in general (Aly & Islam, 2003; Arquero, Hassall, Joyce & Donoso, 2007; Foo, 2013). This may be attributed to the misconception that accounting work has minimal oral communication demands, thereby, motivating individuals with high CA to specialize in this discipline (Ameen, Jackson, & Malgwi, 2010; Hassal, Arquero, Joyce, & Gonzalez, 2013). In the absence of local literature validating this assertion and in response to the growing demand for business professionals who can communicate effectively, this present study aims to partially fill the research gap by addressing the research question: *What is the communication apprehension profile of Accountancy and HRM students?* To provide a descriptive profile for the two cohorts, the following subquestions are investigated:

1. Is there a significant difference between the overall communication apprehension of final-year Accountancy and HRM students?
2. Is there a significant difference between the communication apprehension level of final-year Accountancy and HRM students in each of the four common communication contexts (i.e., interview, presentation, conversation, and group discussion)?
3. Is there a significant relationship between the following demographic factors and the communication apprehension level of final-year Accountancy and HRM students:
  - a. gender, and
  - b. type of high school (private or public)?

## 1.1 Literature Review

Fear of oral communication has been given different labels by earlier studies in the field. This speaking phenomenon has been called “audience sensitivity” (Paivio, 1964, p. 398), “reticence” (Phillips, 1968, p. 39), “stage fright,” (Clevenger, 1959, p. 134), and “communication apprehension” (McCroskey, 1970, p. 269). Communication Apprehension, however, broadly applies to all the fears and anxieties that relate to oral communication (McCroskey, 1977a).

The Communication Apprehension Theory proposed by McCroskey (1977a) states that a person with a high level of communication apprehension is more likely to circumvent oral communication to avoid experiencing the anxiety associated with communication encounters. A person with high levels of communication apprehension may be described as “reticent,” defined by Phillips (1968 as cited in McCrosky, 1977b) as a person “for whom anxiety about participation outweighs his (or her) projection of gain from the situation” (p. 40).

Early studies have established that communication apprehension starts during the development of a child’s communication skills as a result of either positive or negative reinforcements imposed by the environment during communication attempts (Daly & Friedrich, 1981; McCroskey, 1997). Divergence in environmental factors—including gender and educational background, among others—thus accounts for variations in the level of communication apprehension among individuals. These factors then translate to occupation choices motivated by one’s attitude toward communication tasks. Persons with high levels of communication apprehension tend to prefer occupations that require less communication, while persons with low levels of communication apprehension are inclined to choose occupations with more oral communication tasks (Daly & McCroskey, 1975). Consequently, accountancy programs are likely to attract persons with an aptitude in the field but who have relatively high levels of communication apprehension since it is commonly thought that accounting practice requires less communication (Hassall et al., 2013). On the other hand, tourism and hospitality programs are likely to attract persons with an aptitude in the field and relatively low levels of communication apprehension since oral communication is a significant part of the work demands in the hospitality industry (Lui, 2002 as cited by Varma & Patole, 2013).

### 1.1.1 Importance of Communication for Accountants

The work of accountants has long departed from the number-cruncher stereotype. In New Zealand, Gray and Murray (2011) report that job advertisements for accounting positions specify oral and written communication skills as requisite for application. Such qualifications are necessary because audit work largely involves social interaction between and among engagement team members and their client (Goby & Lewis, 1999). This is true not only for entry-level positions; indeed, there are varied communication demands in different career levels in the accounting profession (Stowers & White, 1999).

A number of studies have identified the specific communication skills needed in accounting practice. In their seminal work, Gray and Murray (2011) presented 27 specific oral communication skills and determined listening to be the most important skill according to employers (also in Gray, 2010). The same study reported employers' concern over new accountancy graduates' inappropriate use of slang in work discourse. As new hires, entry-level accountants are expected to communicate effectively with the management by participating in meetings (Goby & Lewis, 1999; Gray & Murray, 2011), "engaging in informal discussions," "conducting telephone conversations," and "receiving oral feedback" (Siriwardane, Low, & Blietz, in press, p. 7). A more comprehensive inventory of communication skills needed in different career levels is provided by Boyle, Mahoney, Carpenter, and Grambo (2014), who noted that while the specific skills varied in each level, communication remains a constant job necessity for staff, managers, and partners, alike.

In the Philippines, Tenedero and Vizconde (2015) noted that new hires are rarely required at work to give oral presentations. This remains a task for the more senior members of the team. While it may not figure as a dominant work skill for entry-level accountants, oral communication competence is one of the considerations in the hiring process (i.e., the interview). Once accepted into the firm, the related skill of listening plays an important role in the new hire's usual functions of receiving and following instructions from supervisors and preparing minutes of meetings.

Interestingly, perceptions on the importance of communication in accounting vary among stakeholders. While employers and academics concur on its relevance as a work-related skill (Ameen, Bruns, & Jackson, 2010; Gray & Murray, 2011), students' views differ. Ameen, Bruns, and Jackson (2010) confirm that Accounting majors believe their the target profession requires minimal communication. This misconception and the reported mismatch between curriculum priorities and workplace practice (Jackling & De Lange, 2009) offer possible explanation for the deficiencies in new accountants' communication competence noted by Stowers and White (1999). Aligning perceptions and practices may be crucial to improve the communication competence of accounting majors.

### 1.1.2 Importance of Communication for Tourism Professionals

Tourism industry is essentially a core service industry, which involves dynamic social interaction. Therefore, oral communication skills are among the primary skills deemed essential in the tourism and hospitality business (Bobanovic & Grzinic, 2011; Kay &

Russette, 2000). Proficient oral communication skills are vital in the tourism industry as practitioners in the field interact with persons of different languages, ethnicity, and cultural backgrounds. In the hospitality sector, effective communication coupled with English language competency is essential for better guest experience, which leads to better business efficiency and profitability (Iqbal, 2014). Effective workplace communication with co-staff members and different agencies also becomes increasingly significant as a practitioner in the field advances in the corporate ladder (Méraï, 2010).

Tourism professionals, such as hotel front office employees and tour guides, are among the most engaged staff members in the industry (Hai-yan & Baum, 2006; Hai-yan, Cheung, & Baum, 2009). Regardless of the type of hotel, the front office employee is the main contact point for guests (Vallen & Vallen, 2004), making it a direct communicative and selling position (Baum & Devine, 2005). Their area of work demands employees to be alert, amiable, and communicatively competent (Lui, 2002 as cited in Varma & Patole, 2013). They are also expected to have knowledge of a country's cultural and natural resources, and interpersonal and communication skills to promote these cultural insights (Liu & Wall, 2006). Evidently, tourism professionals assume a relevant role in building a hotel and a country's image and reputation (Hai-yan & Baum, 2006).

Through the establishment of the ASEAN Economic Community (AEC), economic barriers, such as travel restriction, will be eliminated, bringing more tourists to and from the Philippines and other ASEAN member countries. Such mobility highlights the demand for competent English-speaking tourism professionals (Prapphal, 2003). However, final-year students taking up tourism courses are noted to have insufficient English language proficiency (Wiriyachitra, 2004). Stephanie Villahermosa, Naitas Cebu President, admitted that although Filipinos are good in English and language barrier is not a big factor, communication skills still have to be improved (Cacho, 2014). In order to meet demands, further training in communication is highly recommended (Hai-yan, Cheung, & Baum, 2009).

### **1.1.3 Communication Apprehension among Business Students**

Despite years of training and instruction, the common perception that accountants and business students are poor communicators still persists. Lack of communication skills is attributed mostly to fear, anxiety, and lack of confidence in communication situations. The display of fear and anxiety when communicating is a normal occurrence, but in some circumstances, it can be a major problem when communicating with other people. Some possible reasons why accountants are poor in communication include:

- Communication skills taught in universities do not meet practice and industry needs (Gross, 1992; Maupin & May 1993; May, 1992);
- Higher education institutions have failed to develop transferable communication skills (May, 1992); and
- Accounting employers and professional accounting bodies have failed to provide adequate continuing education and training in this area to their employees (Addams, 1981).

Confirming these findings, Ilias and Abd Razak (2012) conducted a study on the communication apprehension of 179 final-year accounting students in Malaysia. The results showed that the respondents' level of communication apprehension (CA) in four contexts (i.e., interview, presentation, conversation, and group discussion) is relatively high. Another Malaysian study determined the CA levels of 616 accounting students and 474 business students using the PRCA-24 questionnaire. Foo (2013) reported that accounting majors have higher, although nonsignificant, level of CA than that of business students. These results are consistent with the findings in Europe where Arquero et al. (2007) investigated the CA of 616 British and 574 Spanish university students. Their findings likewise show a higher level of CA among European accounting students. But unlike the results in Malaysia, the accounting majors' level of CA was significantly higher than that of non-accounting students.

Contradicting these studies, Byrne, Flood, and Shanahan (2009) found different results in Ireland, where they gathered responses from 282 students (34 accounting and finance students and 248 non-accounting and -finance students). The results indicated that accounting students' CA scores were typically lower compared with what previous studies reported (Warnock & Curtis, 1997). In addition, accounting students did not show any significant difference in the levels of CA with that of other business students. This noted divergence in results invites further inquiry and validation as CA profiles seem to be influenced by cultural context.

Related works of Gardner, Milne, Stringer, and Whiting (2005) and Aly and Islam (2003) examined the CA level of students studying at different levels of undergraduate accounting programs. Aly and Islam (2003) conducted a survey among 334 accounting students, who were distinguished into two groups: those entering and those exiting the program. The results suggest that both groups' overall mean is significantly higher than the US national norm. In addition, both groups did not show any significant differences in their CA levels. Another study was conducted by Gardner et al. (2005), investigating students in all levels of undergraduate studies in New Zealand. The research showed that the CA level of final-year students, who were exposed to greater communication demands, were lower than those in previous studies. The research also reported that final-year students' CA declined for those students, who had a higher average level of CA at the start of their final year.

Anchoring on the reported findings of related studies in the CA levels of accounting and non-accounting business students, the researchers hypothesize that:

- H1: There is no significant difference in the communication apprehension level of final-year Accountancy and HRM students.
- H2: There is no significant difference in the communication apprehension level of final-year Accountancy and HRM students in each of the four common communication contexts (i.e., interview, presentation, conversation, and group discussion).

#### 1.1.4 Factors Contributing to Oral Communication Apprehension

Several factors contribute to oral communication apprehension including mistakes, unfamiliar role, humiliation, negative results, rigid rules, personality traits, preparation, audience, interest, and physical appearance (Bippus & Daly, 1999). In addition, Del Villar (2010) argued that expectation, training and experience, self-worth, rejection, and verbal fluency also contribute to the occurrence of communication apprehension. This study explores two other potential variables affecting speech anxiety and skill—gender and type of school.

##### 1.1.4.1 Gender as a Factor Affecting Oral Communication Skills

Ozturk and Gurbuz (2012) noted that several studies have identified gender as a critical factor affecting language learning in general and speaking anxiety in particular. Exploring this connection is a pedagogical imperative because it has been established that anxiety is a potential deterrent to language acquisition (Krashen, 1982 as cited in Ozturk & Gurbuz, 2012). Naturally, this assertion has inspired research on gender differences in language confidence, proficiency, and motivation.

In their comprehensive review of literature on gender and language, Rafek, Ramli, Iksan, Harith, and Abas (2014) found that studies report divergent conclusions. Some research suggest that male students are more anxious about learning a language, particularly English (e.g., Bracken & Crain, 1994; Kitano, 2001; Zhao Na, 2007). This observation is attributed to male students' perception that their female classmates are more competent speakers. On the other hand, a number of articles claim the opposite (e.g., Croates, 2004; Machida, 2001; McLean & Anderson, 2009; Mejias et al., 1991; Wicks-Nelson & Israel, 2006). It is evident that more studies assert that female language learners have higher speech anxiety compared with their male counterparts. Some of the reasons given for this is women's desire to "maintain their faces" (Wicks-Nelson & Israel, 2006 as cited in Rafek et al., 2014, p. 94), their "need to be regarded as brilliant" (Croates, 2004 as cited in Rafek et al., 2014, p. 95), and their motivation to succeed in learning English (Ozturk & Gurbuz, 2012). These factors are claimed to make females averse to scenarios that might lead to embarrassment or loss of face if they fail to perform up to standard. Certainly, which gender is more confident in speaking remains debatable.

Some studies, however, found no relationship between gender and speaking skills, such as Koosha, Ketabi, and Kassaian (2011) and Zhao and Intaraprasert (2013). The latter explored the relationship of gender and perceived language ability of tourism-oriented English as Foreign Language (EFL) learners and found that there is no significant difference linking gender and perceived language ability. This result is also echoed in the findings of Soozandehfar and Norooziasiam's 2011 study on the effects of field-dependent/field-independent (FD/I) cognitive styles and gender on second-language speaking performance. The results revealed that the FD/I cognitive style, gender, and interaction did not have a significant effect on speaking performance. Overall, the aforementioned related studies are inconclusive on the correlation of gender and speakers' confidence or anxiety level.

### 1.1.4.2 Type of High School as a Factor Affecting Oral Communication Skills

Another factor that can likely influence students' skills development, including their oral communication competence, is the type of school where they obtained formal education prior to university. Tabula (2010) contends that linguistic errors in oral expositions are attributable to the school from which the students graduated. This conclusion is supported by the general view that students studying in private urban schools have better English communication skills than those enrolled in public schools, particularly in the rural areas. Other studies reporting disparity in the performance of students enrolled in public and private schools propose the existence of a "school-effect associated with the school type" (De Oliveira, Belluzzo, & Pazello, 2013, p. 121).

In her literature review, Kamwendo (2010) mentioned studies that favor public schools (e.g., Lassibille & Tan, 2001; Newhouse & Beegle, 2005; World Bank, 2003) and others that prefer private schools (e.g., Jacob et al., 2008; Jimenez, 1990; Jimenez et al., 1991; Lockheed & Zhao, 1993). On the other hand, some studies, such as that of Sharma and Chawla (2013), found no significant difference between the rural public and private schools in India. McKinnon, Barza, and Moussa-Inaty (2013) suspect that the divergent findings are attributed to the incomparability of public and private school systems, given that they vary in teaching methods, student selection criteria, pedagogical priorities, and facilities. For instance, public schools are often associated with the traditional teacher-centered approach; private schools, in contrast, use more student-centered methods. Public schools are also known to cater to more socioeconomically disadvantaged learners compared with private schools that accommodate "more affluent students" (p. 52). In terms of availability of modern facilities, public schools are clearly disadvantaged by government regulation and limited institutional support and funding (Thapa, 2013). Hence, McKinnon et al., (2013) contend that comparing the quality of education in private and public school systems may not be a case of "comparing apples to apples" (p. 52). The inconclusiveness of these findings makes the connection of type of school (private or public) and oral communication skills open for inquiry and validation in this study.

Based on the cited related literature, the researchers hypothesize that:

H3a: There is no significant relationship between gender and the communication apprehension level of the final-year Accountancy and HRM students.

H3b: There is no significant relationship between the type of high school and the communication apprehension level of the final-year Accountancy and HRM students.

The review of related literature yielded two key observations—insufficient Philippine studies and lack of studies exploring the CA levels of tourism students and professionals. It was evident that there are limited journals from the Philippines. Most of the reviews were from the USA, New Zealand, Malaysia, and Europe. The noted gap, thus, provides an opportunity for this study to validate the findings of previous research in the Philippine setting. Another

gap in literature is the absence of studies focused on the CA profile of tourism students. The researchers observed that most journals focus on both accountancy and business students (Aly & Islam, 2003; Arquero et al., 2007; Byrne et al., 2009; Foo, 2013; Gardner et al., 2005) while few focus on the hotel and restaurant management programs. The need for the latter is presently significant because of the standardization of professional qualifications as part of the initiatives of AEC market integration. As part of the ASEAN, the Philippines is, thus, compelled to equip its accountants and tourism professionals to be competent to practice their professions in other member countries.

## 2. Method

This study used a descriptive-evaluative research design, which aims to obtain, systematically present, analyze, and evaluate the descriptive characteristics essential to the study. To implement this design, the researchers measured the communication apprehension (CA) levels of final-year accounting and HRM students using a highly reliable survey instrument.

### 2.1 Research Instrument

Studies that aim to measure levels of CA typically use the Personal Report of Communication Apprehension (PRCA-24), the main proponent of which is James McCroskey. It has been the most widely utilized tool for over 40 years (Matuszak, 2013). This instrument is used to construct CA profiles and find the subscores for CA in the four common contexts: interview, presentation, conversation, and group discussion.

PRCA-24 uses a five-step Likert type response format that ranges from (1) strongly disagree to (5) strongly agree. The questionnaire includes six items for each of the four contexts. McCroskey's (1984) original version had "public speaking" and "meeting"; however, these contexts were substituted with "interview" and "presentation" contexts to improve the relevance for business students (Foo, 2013). The questionnaire generates a score for each of the four contexts and the overall CA. To obtain the total score for the PRCA, the subscores are added together. Scores can range from 24 to 120. A score below 51 is interpreted as low CA; scores between 51 to 80, average; and scores above 80, high.

Both validity and reliability of the instrument have been confirmed in the study of Gardner et al. (2005). It has been found to be internally consistent with a reliability score above .9 alpha and subscores of more than .7 alpha. In addition, the assessment of the instrument's construct validity has received positive reviews because it is capable of predicting behavior that is ideally consistent with the theoretical dimensions of the four contexts (Foo, 2013). Furthermore, Bryne et al. (2009) and Patil and Karekatti (2012) tested the reliability of the PRCA-24 and found that it can be accepted in Irish and Indian settings, respectively.

A copy of PRCA-24 can be obtained from McCroskey (1982) or Gardner et al. (2005). The academic use of the material is allowed as stated in McCroskey's website [[www.jamesmccroskey.com/](http://www.jamesmccroskey.com/)]: "All material on this site is provided free-of-charge and may be used at no cost so long as it is appropriately cited."

## 2.2 Respondents

The locale of the study is the University of Santo Tomas (UST), one of the top-ranking business schools in the Philippines (Eduniversal, 2014) and the university where the researchers are currently enrolled. The respondents are final-year students from the UST Alfredo M. Velayo College of Accountancy and the College of Tourism and Hospitality Management. The population size of the final-year students of the aforementioned colleges is 650 (446 accounting students and 204 HRM students). Using stratified random sampling technique, the sample size was determined to be 242, pro-rated according to the sample size of the two cohorts (166 accounting students and 76 HRM students).

## 2.3 Statistical Treatment of Data

The ethical principles of informed consent, beneficence, and confidentiality were observed in the data gathering. The data were then interpreted using the PRCA-24 scoring formula, and analyzed using various statistical treatments, including measure of central tendency and variability. T-test was used for hypothesis testing to determine the presence or absence of significant difference in the CA levels of Accountancy and HRM students while the chi-square test of independence was used to determine the presence or absence of any significant relationship between the demographic factors (gender and type of high school attended) and CA.

## 3. Results and Discussion

### 3.1 CA Level of Accountancy and HRM Students

*Is there a significant difference between the overall communication apprehension of final-year Accountancy and HRM students?*

**Table 1**

*Result of t-test of differences in the overall CA level of Accountancy and HRM students*

| Variable    | Mean    | SD      | P-value |
|-------------|---------|---------|---------|
| Accountancy | 66.6627 | 13.4604 | 0.2576  |
| HRM         | 64.4605 | 15.1494 |         |

Note: Difference is significant at  $p < .05$

Table 1 presents the overall mean and standard deviation for the CA of final-year Accountancy and HRM students. As can be seen, accountancy students recorded higher scores in overall CA than HRM students. This observation is largely consistent with the findings of previous studies of accountancy students' level of CA (Arquero et al., 2007; Byrne

et al., 2009; Gardner et al., 2005). However, the difference between the two groups is not statistically significant and is contrary to the results reported by Arquero et al., 2007, in which accountancy students were found to be significantly more apprehensive than other business students. Therefore, it can be seen that the data allow the acceptance of the first hypothesis; that is, there is no significant difference in the CA level of Accountancy and HRM students.

The table reflects that both Accountancy and HRM students' overall CA mean scores fall under the category of average CA (51-80). This result suggests the students' positive attitude toward communicating in English perhaps because of the increasing demand in the work environment. This finding may also indicate that the CA levels of both groups are generally conventional since the scores suggest an average CA. The average CA score is interpreted to mean that the student is able to converse in an acceptable manner but still feels apprehensive when communicating (Abduhlla, 2014).

### 3.2 CA Level of Accountancy and HRM Students in the Common Communication Contexts

*Is there a significant difference between the communication apprehension level of final-year Accountancy and HRM students in each of the common communication contexts (i.e., interview, presentation, conversation, and group discussion)?*

**Table 2**  
**Results of t-tests of differences in the CA level in each of the four common communication contexts of Accountancy and HRM students**

| Common Communication Context | Variable    | Mean    | SD     | P-value |
|------------------------------|-------------|---------|--------|---------|
| Interview                    | Accountancy | 16.6505 | 4.3566 | 0.1209  |
|                              | HRM         | 15.6974 | 4.5608 |         |
| Presentation                 | Accountancy | 18.6807 | 4.2541 | 0.5848  |
|                              | HRM         | 18.3421 | 4.9086 |         |
| Conversation                 | Accountancy | 16.1265 | 4.2185 | 0.5306  |
|                              | HRM         | 15.7632 | 4.0853 |         |
| Group Discussion             | Accountancy | 15.2048 | 3.9397 | 0.3311  |
|                              | HRM         | 14.6579 | 4.2975 |         |

Note: Difference is significant at  $p < .05$

Focusing on the subscores of Accountancy and HRM students, the second hypothesis holds that there is no significant difference in the CA level of Accountancy and HRM students in each of the four common communication contexts. Table 2 illustrates the

mean and standard deviation for the CA of final-year Accountancy and HRM students in each of the four common communication contexts. Overall, the results show that lower CA is reported in group contexts, but when formality is required, such as in presentation contexts, CA is shown to be higher. Scores in each of the common communication contexts do not differ significantly between Accountancy and HRM students. Thus, the results validate the hypothesis.

The results for the Accountancy students show a pattern in which their CA level gradually increases from group, conversation, interview to presentation contexts. The scores on informal situations, such as conversational and group, reflected lower CA than in formal situations, such as interview and presentation. This pattern is consistent with the findings of previous studies (Arquero et al., 2007; Byrne et al., 2009; Gardner et al., 2005). Miller & Stone (2009) speculated that this might be attributed to the de-emphasis on the development of presentation skills in the accountancy curriculum than other business curricula. This may imply that students tend to choose accountancy as their major because of the mistaken belief that it deals only with numbers and that oral communication is a minimal work demand (Ameen, Jackson, & Malgwi, 2010).

It is also important to note that this pattern was not found in the results for HRM students. Their pattern shows a gradual increase in CA level from group discussion, interview, conversation to presentation contexts. This may be because of the different views the HRM students have on their future career. Unlike Accountancy students, HRM students may perceive that their job involves more interview situations, such as formal conversations with clients, especially if they are assigned as a front office staff.

### 3.3 Relationship between CA Level and Gender

*Is there a significant relationship between gender and the communication apprehension level of final-year Accountancy and HRM students?*

**Table 3**  
**Results of Chi-square test of independence for gender and CA level among Accountancy and HRM students**

|             | Variable | Expected frequencies |         |      | Chi-square | P-value |               |
|-------------|----------|----------------------|---------|------|------------|---------|---------------|
|             |          | High                 | Average | Low  |            |         |               |
| Accountancy | Male     | 7.62                 | 41.1    | 6.3  | 1.6554     | 0.4370  | <i>df=2</i>   |
|             | Female   | 15.4                 | 82.9    | 12.7 |            |         | <i>α=0.05</i> |
| HRM         | Male     | 3.69                 | 21.9    | 6.32 | 0.4077     | 0.8156  | <i>df=2</i>   |
|             | Female   | 5.21                 | 30.1    | 8.68 |            |         | <i>α=0.05</i> |

Note: Difference is significant at  $p < .05$

Table 3 presents the relationship of gender to the CA level among Accountancy and HRM students. As shown, the p-value is greater than 0.05 for both cohorts; hence, the findings show that CA levels between male and female students are not significantly different. As can be seen in Table 3, the findings differ from previous studies (Gardner et al., 2005; McCroskey, 1984) where females were found to have a significantly higher CA level than males. The absence of significant variance may be attributed to the uniform training provided to both male and female students in the University. The results of these statistical tests confirm hypothesis 3a, which asserts that there is no significant relationship between gender and the CA level of final-year Accountancy and HRM students.

### 3.4 Relationship between CA Level and the Type of High School Attended

*Is there a significant relationship between the type of high school attended and the communication apprehension level of final-year Accountancy and HRM students?*

**Table 4**

***Results of Chi-square test of independence for the type of high school attended and CA level among Accountancy and HRM students***

|             | Variable | Expected frequencies |         |      | Chi-square | P-value |                         |
|-------------|----------|----------------------|---------|------|------------|---------|-------------------------|
|             |          | High                 | Average | Low  |            |         |                         |
| Accountancy | Private  | 18.8                 | 102     | 15.6 | 2.8421     | 0.2415  | $df=2$<br>$\alpha=0.05$ |
|             | Public   | 4.16                 | 22.4    | 3.43 |            |         |                         |
| HRM         | Private  | 7.46                 | 43.1    | 12.4 | 2.8258     | 0.2434  | $df=2$<br>$\alpha=0.05$ |
|             | Public   | 1.54                 | 8.89    | 2.57 |            |         |                         |

Note: Difference is significant at  $p < .05$

Table 4 shows the relationship of the type of high school attended and the CA level among the respondents. As shown, the p-value is 0.2415 and 0.2434 for Accountancy and HRM students, respectively. These scores validate the null hypothesis; therefore, it can be concluded that the type of high school attended by the respondents does not affect their CA level.

Since the results validate the fourth hypothesis, it is in contrast with the study of Tabula (2010), which asserts that the schools where students are enrolled during their secondary education has a significant bearing on the students' speaking skills. The comparability of secondary education curriculum in both private and public high schools may explain the absence of significant difference in the development of the students' oral communication skills. These results also concur with the observation of Cavalcanti, Guimaraes, and Sampaio (2010), who found that the advantage of students who came from private schools over those who graduated from public schools ceases to be apparent in higher education. They claim that, "once students get into the university, those from public schools perform as well as those from private schools" (p. 395).

#### 4. Conclusion

The results of the study show similarities in the communication apprehension (CA) profile of Accountancy and HRM students. Both cohorts, despite apparent differences in the communication demands of the target professions, reported average overall CA levels. Focusing on the subcomponents of CA, both Accountancy and HRM students were found to be most apprehensive in the presentation context and least apprehensive in the group discussion context. Variance was noted, however, in other contexts; specifically, Accountancy students were more apprehensive in conversations than in interviews while HRM students were more apprehensive in interviews than in conversations. These findings challenge reports in other countries that consistently affirm Accountancy students as having high CA levels relative to other business majors. It appears that Accountancy undergraduates in the Philippines, particularly in the University of Santo Tomas, are not too anxious about speaking.

Pedagogical implications of these insights suggest strengthening oral communication training in the University. A three-unit speech class may not be sufficient to equip students with the necessary competence and confidence in order to transfer their skills and attitude in the workplace context. More concretely, instructors, both in English language classes and in major courses, should provide opportunities for students to practice their presentation skills through simulation of workplace presentation tasks. In addition, Accountancy students should be given explicit instruction and regular practice in formal conversations, including turn-taking protocols, formal register, and critical listening. HRM students, in turn, would benefit from impromptu speech activities that help develop their ability to give intelligent responses on the spur of the moment, which is necessary in interviews.

#### 4.1 Opportunities for Further Research

This research contributes to studies on language anxiety by providing insights on the CA profiles of Accountancy and HRM students in one Philippine university. Accordingly, the findings may not be generalizable. Further research should focus on a larger population and more substantial sample size from various universities in order to increase the validity and reliability of the results.

Conclusions were drawn from the respondents' CA profiles based on a self-report survey. As a further validation of these reports, the feedback of instructors and prospective employers may be obtained through qualitative methods such as interviews and observations.

The current study focused on final-year students because their profile reflects the attitudes and self-perception of learners who have nearly completed the course requirements for their chosen program in the University and who will soon join the workplace that presents varying opportunities for oral communication. As an alternative, students may be profiled during their first year in the program and again prior to graduation to compare any changes in their communication apprehension level. This comparative approach may be a basis for evaluating the oral communication training provided in the University.

Beyond the CA profile, this study also examined two factors that may influence the CA levels of the respondents—gender and type of high school attended—albeit both were found to have no significant influence on the CA level of the respondents. Other factors, such as general weighted average, intelligence quotient, and mother tongue, may be explored in light of their possible influence on CA. Evidently, there are multiple opportunities to probe the issue of speech anxiety and its implications for the work-readiness of university students.

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