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An Empirical Research on the Relationship between ACCA Strategic Business Leader (SBL) Grade, English Proficiency, Gender and Work Experience

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ABSTRACT

This research wanted to find whether is there any empirical relationship between SBL grade with regards to English proficiency, gender and work experience. A Chi-Square analysis was conducted for SBL students who sat for the December 2018 exam. A self -developed questionnaire made up of nominal data was distributed through e-mail and 20 responses were obtained. This analysis shows no relationship between SBL grade to English proficiency, gender and work experience. This research also revealed that attending classes to understand the theoretical underpinning as well as improving exam techniques and time management are key in passing SBL. This research also recommended that students be encouraged to attend classes and not through self-learning. Incentivizing students to attend class is also explained in this research.

Keywords: *SBL grade, English proficiency, gender, work experience, Chi-Square analysis*

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INTRODUCTION

Research can be undertaken for two different purposes. One is to solve current problems faced by a manager/lecturer/company in a work setting, demanding a timely solution. Such a research is called applied research. The other is to generate a body of knowledge by trying to comprehend how certain problems that occur in organizations can be solved. This is called basic research (Sekaran & Bougie, 2009, pp. 5-6). This article adopts a basic research as its recommendations can be applied to any institution offering ACCA.

The purpose of this applied research is to identify whether any relationship exists between the ACCA Strategic Business Leader (SBL) grade and English proficiency, gender and work experience. ACCA has removed subjects P1 (Governance, Risks and Ethics) and P3 (Business Analysis) and introduced a new paper, SBL which is a four-hour paper where all questions are compulsory, making it a first in ACCA as far as the author recollects. The bulk of the P1 and P3 syllabi have been incorporated into the SBL syllabus, as well as a new emphasis on case study approach. The first SBL exam was held in September 2018. The respondents for this research were from the author's class for the December 2018 sitting.

This research was prompted as there is a consensus among students that SBL is a difficult paper (since it is a four hour paper), that requires good English command and ideally suitable for working students. This article's empirical analysis rejects this consensus and therefore should put students at ease. It is hoped that more students will not shun SBL and accept the challenge that it is suitable for anyone, so long as they have completed their earlier skills' level papers.

The contribution of this article is that it shows the importance of students attending regular lectures and not to opt for self-learning. This article also goes to state that English knowledge at the secondary school level (such as grammar, nouns, adjectives, tenses, among others) is sufficient to manage the SBL exam. Work experience, similarly, is not important to assail in the SBL exam. Hence the importance of attending classes where students' common body of knowledge is built and exam techniques refined as well as improving students' planning in time management.

This article first touches on the research methodology used. This is then followed by a section on analysis and conclusions. Finally, this article culminates by providing recommendations and as usual, some limitations of this research.

RESEARCH METHODOLOGY

Cavana, Delahaye and Sekaran (2001, p. 107) have given a set of steps to undertake in a research design process. These are as follows:

- Decide on purpose of study
- Determine the type of investigation
- Decide on extent of researcher interference
- Decide on study setting
- Decide on unit of analysis
- Decide on time horizon
- Decide on measurement and measures
- Select data collection method(s)
- Decide on sampling design

These are explained below.

Since the purpose of this research is to find out the relationship between SBL grade and English proficiency, gender and work experience, hypothesis testing was deemed to be the most appropriate. In hypothesis testing, studies are done to explain the nature of certain relationships or establish the differences among groups or the independence of two or more factors in a situation. Hypothesis testing is also done to explain the variance in the dependent variable or to predict organizational outcomes (Cavana, Delahaye & Sekaran, 2001, pp. 108-112).

Field studies have been chosen, as it occurs in a non-contrived setting, i.e. it occurs in the natural environment where work proceeds normally, and it is believed that this method can provide more valuable insights that may not be obtained via laboratory experiments (Pelled, Eisenhardt and Xin, 1999, p. 11). In addition, the researcher has no control over the independent variables and therefore, field studies were deemed to be highly appropriate (Boudreau, Gefen & Straub, 2001, p.3). Moreover, field studies are often used in business research that involves hypothesis testing (Robinson Jr., Marshall & Stamps, 2004, pp. 1626-

1627; Tuten & Neidermeyer, 2004, p. 29; Snipes, Oswald, LaTour & Armenakis, 2005, p. 1333; Babin & Boles, 1998, p. 81).

Being a field study, researcher interference was kept to a minimum. Study-settings as mentioned earlier were non-contrived. The unit of analysis refers to the levels of aggregation of the data collected during the subsequent data analysis stage. This unit of analysis in a research can either be individuals, dyads, groups, or organizations (Cavana, Delahaye & Sekaran, 2001, pp. 119-121).

Since this research focuses on individual student grade and their attributes, the unit of analysis chosen were individuals.

The time horizon in the research can be cross-sectional or longitudinal (Cavana, Delahaye & Sekaran, 2001, pp. 119-122; Baker, 2001, p. 393; Voelpel, Dous & Davenport, 2005, p. 10). A cross sectional study is a study in where data are gathered or collected just once, perhaps over a period of days, weeks or months in order to meet the research objectives. Such studies can therefore also be called as a one-shot study (Cavana, Delahaye & Sekaran, 2001, p. 121; Baker, 2001, p. 393). In some cases, however, the researcher might want to study people or phenomenon at more than one point in time in order to meet the research objective. Such a study is called longitudinal study (Cavana, Delahaye & Sekaran, 2001, p. 122; Baker, 2001, p. 393). Longitudinal studies take more time and effort and cost more than cross-sectional study.

This research, as in most field studies deployed a cross-sectional study due to the time, effort and cost constraint involved in collecting data over several time periods. In addition, cross-sectional studies are well accepted in most research (Robinson Jr., Marshall & Stamps, 2004, p. 1626; Tuten & Neidermeyer, 2004, p. 29; Babin & Boles, 1998, p. 81).

The instrument used to gather data in this research was a self-developed questionnaire. A questionnaire is a predetermined set of questions designed to capture data from respondents. It is a scientifically developed instrument for measurement of key characteristics of individuals, companies, events and other phenomena. A questionnaire consists of a standard set of questions with answers to the questions often limited to a few pre-determined mutually exclusive and exhaustive outcomes (Hair, Babin, Money & Samouel, 2003, pp. 130-131). The questionnaire approach has been used in many researches involving quantitative methodologies (Snipes *et al.*, 2005, pp. 1333-1334; Babin & Boles, 1998, p. 89; Robinson Jr., Marshall & Stamps, 2004, p.1627; Mummalaneni, 2005, pp. 528-529; Tuten & Neidermeyer, 2004, pp.29-30; Brashear, Lepkowska-White & Chelariu, 2003, p. 974; Lassk *et al*., 2001, p. 294; Johnston *et al*., 1988, p. 70; Sharma & Levy, 2003, p. 525; Jaramillo, Mulki & Marshall, 2005, p. 707; Baker, 2003, p. 343).

A questionnaire will also involve a proper measurement scale to measure the variables identified. Four measurement scales normally used are nominal, ordinal, interval and ratio (Cavana, Delahaye & Sekaran, 2001, p. 195; Davis & Cosenza, 1993, pp. 167-170; Black, 2001, pp.5-7; Shi & Bennet, 2001, p. 368; Zikmund, 2003, pp. 296-298).

A nominal scale is one that allows the researcher to assign subjects to certain categories or groups. The information that can be generated from nominal scaling is to calculate the percentage or frequency in a sample. It is often used to obtain personal data such as gender, or the department in which one works, among others. Nominal scales are the lowest level of measurement and therefore provide data that is relatively low in precision. As a result, statistical analysis of the data is correspondingly low in sophistication. This research will use nominal scale as the data to be elicited are categorical in nature.

An ordinal scale is used to rank orders in some meaningful way. It provides more information than a nominal scale by rank ordering them. This scale enables the researcher to determine if an object has more or less of a characteristic than some other object. But it does not enable the researcher to determine how much more or less of the characteristic an object has. In addition, the points in an ordinal scale do not indicate equal distance between the rankings.

An interval scale uses numbers to rate objects or events and thus allows researchers to measure the distance between any two points on the scale. Therefore, with an interval scale, differences between points on the scale can be interpreted and compared meaningfully. An interval scale has all the qualities of nominal and ordinal scales, plus the differences between the scale points is considered to be equal. However, with an interval scale, the location of the zero point is not fixed. Both the zero point and the units of measurement are arbitrary. It also allows certain arithmetical operations to be performed such as arithmetic mean, standard deviation, variance and even Pearson's product-moment coefficient of correlation.

A ratio scale, on the other hand has a unique zero origin and subsumes all the properties of the other three scales (Cavana, Delahaye & Sekaran, 2001, pp. 195-198).

This research will involve a personally administered questionnaire via email. The participants will have to read the instructions before filling the questionnaire. It is estimated that it will not take more than 5 minutes to fill up the questionnaire items.

Having discussed the research instrument and the data gathering method, it is also important to decide on the sampling process. This sampling process consists of defining the target population, choosing the sampling frame, sampling design, sample size and implementing the sampling plan (Hair *et al.*, 2003, p. 209). There are two major types of sampling design, namely, probability and non-probability sampling. Probability sampling consists of simple random, systematic, stratified, cluster and multi-stage, among others while non-probability sampling consists of convenience, judgment, snowball and quota sampling (Cavana, Delahaye & Sekaran, 2001, pp. 266-267; Cooper & Schindler, 2003, p. 183; Bryman & Bell, 2003, p. 93; Zikmund, 2003, pp. 379-380; Hair *et al.*, 2003, p. 211).

A non-probability sampling was chosen as it was not possible to access all SBL students. As such, issues on population, sampling frame and sampling size does not arise since non-probability sampling was chosen (Cooper & Schindler, 2003, p. 184). Non-probability sampling can be chosen due to time and costs constraints. In addition, carefully controlled non-probability sampling often seems to give acceptable results (Cooper & Schindler, 2003, p.200).

This study will use non-probability convenience sampling with ACCA students who have sat for SBL being the subject of interest. Although convenience sampling represents a potential bias, this is a common problem and is shared by a large number of organizational researches (Koberg & Chusmir, 1987, p. 400). Convenience sampling is very common and indeed is more prominent than samples based on probability sampling (Bryman & Bell, 2003, p. 105). In addition, it is the best way of collecting information quickly and efficiently (Cavana, Delahaye & Sekaran, 2001, p. 263).

Statistical techniques for quantitative research can consist of non-parametric and parametric. The major difference lies in the underlying assumptions about the data. In general, when the data are measured using an interval or ratio scale and the sample size is large as well as sample data is collected from populations with normal distributions, then parametric statistics are appropriate.

When data are measured using an ordinal or nominal scale, it is not appropriate to make the assumption that the distribution is normal and therefore a non-parametric or distribution free statistic should be used (Hair *et al.*, 2003, p. 259).

Parametric statistic consists of uni-variate and multi-variate techniques (Galliers, 1992, p. 224; Diamantopoulos, 2000, p. 83). Univariate analysis can make use of t- or z-test while multivariate can use regression, analysis of variance (ANOVA), correlation and factor analysis. An example of non-parametric method is the Chi-Square analysis;

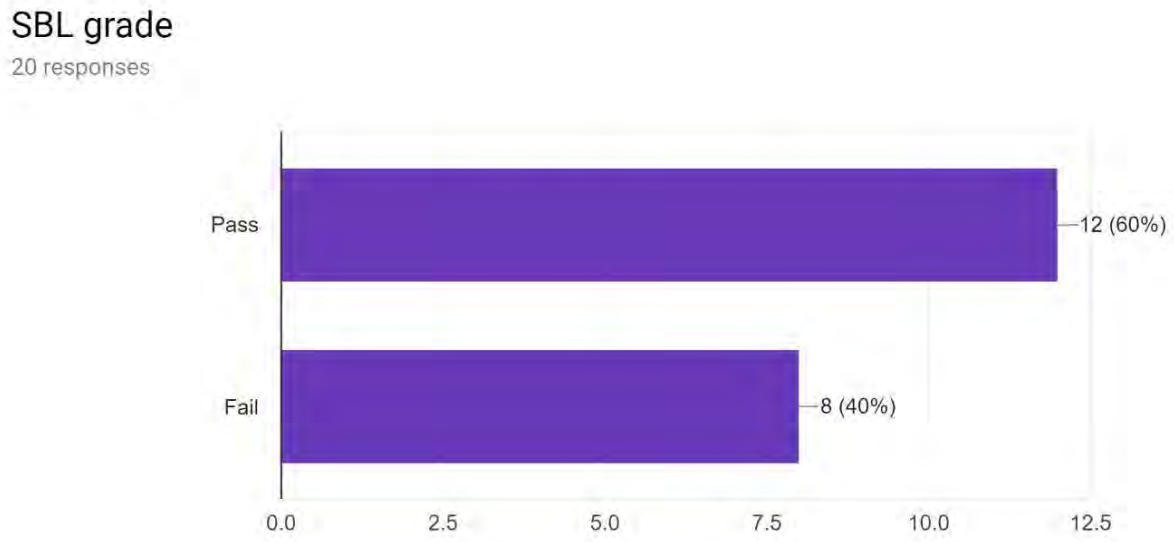
This research will make use of Chi-Square analysis as the data used in this research are nominal in nature. As mentioned, this research will use non-probability sampling, more specifically, convenience sampling. As such, sample size will not be critical.

ANALYSIS AND CONCLUSIONS

20 respondents who took SBL exam until the December 2018 batch responded to this questionnaire. These students were based in Malaysia. This research will first provide descriptive statistics of the demography of the respondents and subsequently a Chi-Square analysis will be undertaken as the data involved are all nominal.

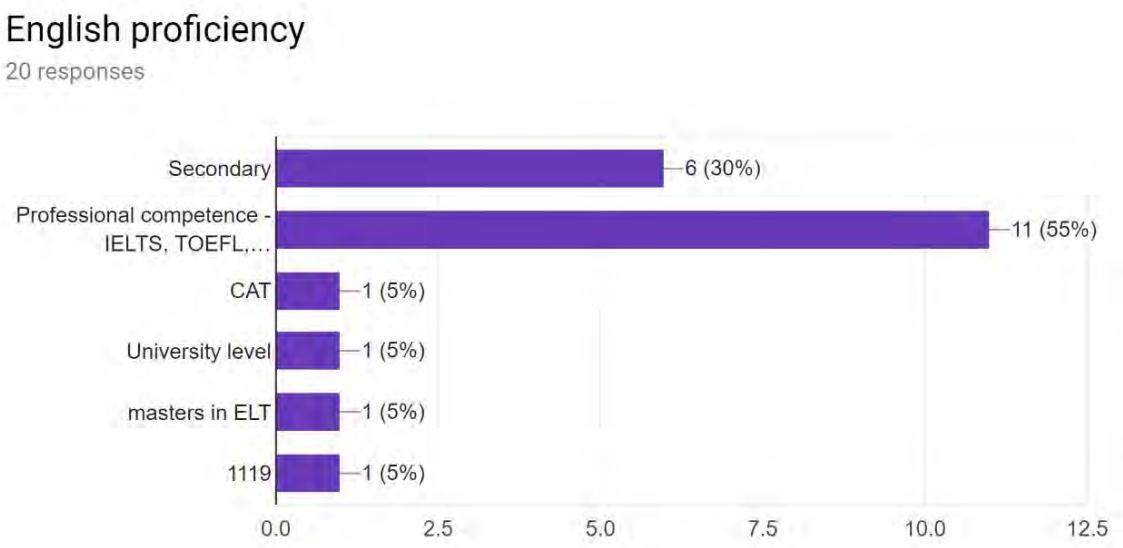
3.1 Descriptive statistics

Figure 1: SBL grades of the 20 respondents



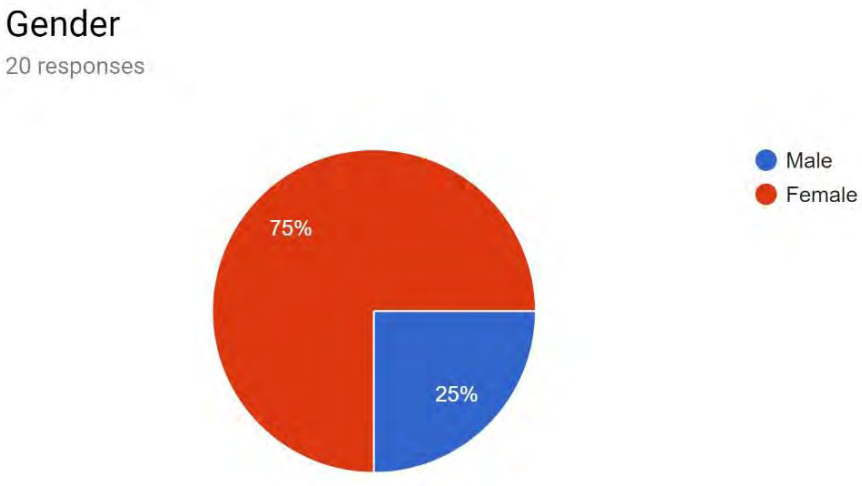
As can be seen from the above chart, there was a 60 percent passing rate among the students, where 12 of them obtained a pass while the remaining eight did not succeed in the abovementioned sittings.

Figure 2: English proficiency levels



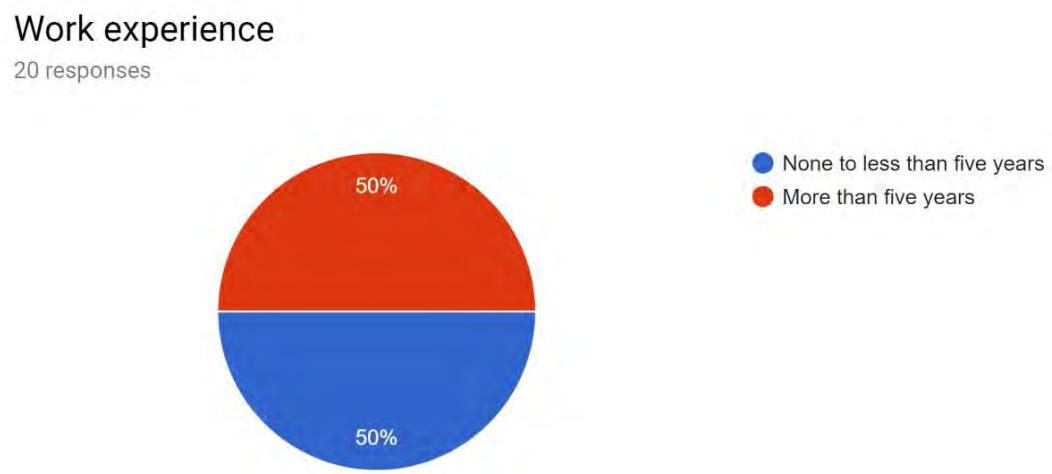
The above figure illustrates that six students had only a grasp of English till secondary schooling while 11 of them has some professional competency in English for they had either sat for IELTS, TOEFL and the Malaysian University Entrance Test (MUET). One student had wrongly classified his/her English competency as of CAT level and this student had been reassigned to secondary level. Similarly, one student said she/he had English 1119 qualification which is also a secondary level qualification and this too was placed under the secondary school level. Two other students had placed their English qualification under the "others" category in which one student mentioned what it was (Masters in ELT) and the other did not specify what qualification it was.

Figure 3: Gender



There were 15 female students and the rest were males. This is quite a normal trend in Malaysia where there are more female than male students pursuing ACCA on aggregate.

Figure 4: work experience



As can be seen from Figure 4 above, half of the respondents had less than five years of working experience and the other half had more than five years.

3.2 Chi-Square analysis

Three Chi-Square analyses will be done. The first is to find whether any relationship exist between SBL grades and English proficiency. The following null and alternative hypotheses are posited:

H_0: there is no relationship between SBL grades and English proficiency, i.e. they are independent

H_1: there is a relationship between SBL grades and English proficiency

The dependent variable in this case is the SBL grade while the independent variable is the English proficiency. The following cross-tabulation for the above hypotheses is shown below in Table 1.

Table 1 – cross-tabulation between SBL grade and English proficiency

	English proficiency			
SBL grade	Secondary	Professional competence	Others	Total
Pass	2	8	2	12
Fail	5	3	0	8
Total	7	11	2	20

The formula for Chi-Square analysis is given by:

$$\chi_c^2 = \sum \frac{(O_i - E_i)^2}{E_i}$$

Where O_i = observed value, E_i stands for value. The expected value, E_i is calculated by the following:

(row total ÷ grand total × column total) (Beri, 2010, p. 378). Since the expected frequency is below 5 in more than one cell, the secondary column and "other" column will be combined (Beri, 2010, p. 396) to obtain the table as shown in Table 2 below.

Table 2 – worksheet for calculating Chi-Square

O_i	E_i	$O_i - E_i$	$(O_i - E_i)^2$	$(O_i - E_i)^2 \div E_i$
4	4.2	-0.2	0.04	0.01
5	2.8	2.2	4.84	1.73
8	6.6	1.4	1.96	0.30
3	4.4	-1.4	1.96	0.44
				Chi-Square = 2.48

At α = 0.05 and degrees of freedom (df) = (row-1) × (columns-1) = 1, critical value of Chi-Square is 3.841.Since the calculated value of 2.48 is less than the critical value of 3.841, the null hypothesis cannot be rejected. From this analysis, the information derived is that there is no relationship between SBL grade and English proficiency.

The second is to find whether is there any relationship between SBL grade and gender, and as such the following hypotheses is posited:

H_0: there is no relationship between SBL grades and gender, i.e. they are independent

H_1: there is a relationship between SBL grades and gender

The dependent variable in this case is the SBL grade while the independent variable is the gender. The following cross-tabulation for the above hypotheses is shown below in Table 3.

Table 3 – Cross-tabulation between SBL grade and gender

	Gender		
SBL grade	Male	Female	Total
Pass	4	8	12
Fail	1	7	8
Total	5	15	20

Table 4 provides the worksheet for the Chi-Square calculated value.

Table 4 – worksheet for calculating Chi-Square

O_i	E_i	$O_i - E_i$	$(O_i - E_i)^2$	$(O_i - E_i)^2 \div E_i$
4	3	1	1	0.33
1	2	-1	1	0.5
8	9	-1	1	0.11
7	6	1	1	0.16
				Chi-Square = 1.1

At α = 0.05 and degrees of freedom (df) = (row-1) × (columns-1) = 1, critical value of Chi-Square is 3.841. Since the calculated value of 1.1 is less than the critical value of 3.841, the null hypothesis cannot be rejected. Hence there is no relationship between SBL grade and gender.

The third is to find whether is there any relationship between SBL grade and work experience, and as such the following hypotheses is posited:

H_0: there is no relationship between SBL grades and work experience, i.e. they are independent

H_1: there is a relationship between SBL grades and work experience

The dependent variable in this case is the SBL grade while the independent variable is the work experience. The following cross-tabulation for the above hypotheses is shown below in Table 5 while Table 6 shows the worksheet for the calculated chi-square analysis.

Table 5 – cross-tabulation between SBL grade and work experience

	Work experience		
SBL grade	0-5 years	More than 5 years	Total
Pass	7	5	12
Fail	3	5	8
Total	10	10	20

Table 6 – worksheet for calculating Chi-Square

O_i	E_i	$O_i - E_i$	$(O_i - E_i)^2$	$(O_i - E_i)^2 \div E_i$
7	6	1	1	0.17
3	4	-1	1	0.25
5	6	-1	1	0.17
5	4	1	1	0.25
				Chi-Square = 0.84

At α = 0.05 and degrees of freedom (df) = (row-1) × (columns-1) = 1, critical value of Chi-Square is 3.841. Since the calculated value of 0.84 is less than the critical value of 3.841, the null hypothesis cannot be rejected. Hence there is no relationship between SBL grade and work experience.

CONCLUSIONS

This research shows that there is no significant relationship between SBL grade and English proficiency, gender and work experience. This may be a relief to students who are concerned about their English proficiency or work experience. This implies that markers who mark the SBL exam scripts focus more on the contents and its applications to the exhibits provided in the SBL exam. This also reassures students that they need to focus more on understanding the knowledge and applying it within the context of the exhibits and questions marked, provided they understand the requirements of the questions. A basic English proficiency at the secondary level, such as an understanding of the differences between nouns, adjectives, among others and having good grammar is sufficient to assail the SBL exam, provided that students apply the knowledge and exam techniques learnt in class and relate them to the information provided in the exhibits.

This therefore indicates that class attendance becomes very important as knowledge, exam techniques and time management are learnt during classes. Hence educational institutions and lecturers alike should incentivize their students not to skip classes nor self -learning but to sacrifice and be committed to make a point to attend regular classes. This research, albeit its limitations, give an indication that self-learning is not encouraged to secure pass marks for the SBL exam.

The SBL exam also does not discriminate candidates based on gender and this is to be expected. Furthermore, this research has illuminated that more female respondents than male respondents are studying ACCA and this can be used as evidence that females are gaining more interest in the accounting profession and therefore, workforce policies and systems will need to change as more female students become auditors, accountants and even directors of companies in the future.

The enlightening point for students is that work experience of students is not critical in passing the SBL exam as all information is provided in the exhibits and students will just need to glean the correct issues and use appropriate theoretical knowledge, coupled with CCASE (communication, commercial acumen, analysis, skeptical and evaluation) requirement s to pass the SBL exam.

RECOMMENDATIONS AND LIMITATIONS

ACCA approved colleges should encourage students not to miss classes as they will be able to gain theoretical knowledge, learn exam techniques and time management in class. Self - learning is to be discouraged, while blended learning is possible. Perhaps colleges and universities will need to incentivize students to attend by having in place a proper attendance system, monitoring their classroom dedication and commitment such as taking any progress tests, homework and mock exams and giving rewards to those students who have a 100% attendance.

Colleges and universities alike can have an orientation on the first week of the ACCA students' semester and during this orientation, talks can be held on the importance of classroom attendance and also creating awareness of the need for students to be dedicated as completing SBL, which combines two subjects from the previous ACCA syllabus and with shorter total contact hours, as compared with the total of the previous two subjects' contact hours, requires mental stamina, endurance and commitment.

The limitations, on the other hand are the use of non-probability sampling in the form of convenience sampling would result in this research not being generalisable (Cooper & Schindler, 2003, p. 200; Cavana, Delahaye & Sekaran, 2001, p. 270; Hair *et al.*, 2003, p. 217). Also, being a non-probability sampling, issues on sampling frame and size were not considered crucial. In addition, caution must be practiced to perform the necessary statistical interpretation as significant testing may not tell how large the effect is and whether it is useful or not (Kirk, 2001, p. 213). Furthermore, being a cross-sectional study with limited time, only content validity was done on self-developed items in the questionnaire. A more comprehensive validity may need to be done.

Moreover, more comprehensive statistical analysis can be done where the nominal independent variables such as English proficiency, gender and work experience can be applied in a multiple regression analysis. Another limitation may be the number of respondents were only 20 and with a larger number of respondents, the results could have been different.

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APPENDIX 1 - COVER LETTER AND SURVEY INSTRUMENT

1st July 2019

Relationship between ACCA SBL grade and English proficiency, gender and work experience

SURVEY INFORMATION SHEET

Dear Potential Participant,

I am Parmindar Singh, an Associate Professor at the CamEd Business School in Cambodia. As part of my studies, I am conducting a research project titled "**Relationship between ACCA SBL grade and English proficiency, gender and work experience**".

You are invited to participate in this research. If you consent to participate, this will involve completing an anonymous survey which will take approximately 5 minutes of your time.

Participation is **entirely voluntary.** You can withdraw at any time and there will be no disadvantage if you decide not to complete the survey. All information collected will be confidential. All information gathered from the survey will be stored securely and once the information has been analysed all questionnaires will be destroyed. **At no time will any individual be identified in any reports resulting from this study.**

Thank you for your interest.

Yours sincerely,

Parmindar Singh (parmindar2005@gmail.com; parmindar@cam-ed.com +60123991679)

(Please make sure to answer each question and circle the correct response)

1. SBL grade (as of March 2019 sitting) Pass Fail

2. English proficiency

A. Secondary

B. Professional competence (IELTS, TPEFL, MUET etc.)
C. Others (please state) _____

3. Gender Male Female

4. Work experience

A. Less than or equal to five years

B. More than five years