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PREFERRED LEARNING STYLES AND SOFT SKILLS: THE MODERATING IMPACT OF GENDER AND RESIDENCE AREA

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Abstract: *This study aims to achieve three objectives. First, to determine the preferred learning styles for final year undergraduate accounting students. Second, to examine the effect of learning styles on soft skills. Third, to test whether gender and geographical residence area act as a moderator on the relationship between learning styles and soft skills. The preferred learning styles consist of visual, auditory and kinaesthetic while students' soft skills consist of communication skill and critical thinking. Fleming's Theory of Learning Style has been applied as the underlying theory. 300 undergraduate accounting students participated in this study. Barsch's Learning Styles Inventory and Malaysian Soft Skills Scale were used to measure students' learning styles and soft skills attainment level respectively. Partial least square structural equation modelling was executed to accomplish the objectives of this study. The result shows that the most preferred learning style is visual. All learning styles are statistically significant on soft skills. The Geographic residence area strengthens the influence of visual learning style on soft skills. This study contributes to the development in accounting education, lecturers' teaching approach and student employability. Theoretically, this study offers a new path in the education research area by connecting learning styles and soft skills.*

Keywords: *Learning styles; Soft skills, Visual, Auditory, Kinaesthetic.*

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Introduction

In recent years, academic performance is not the only yardstick for recruitment and success in career. Employees, especially graduates, need to be equipped with soft skills in order to be employed and sustained in their workplace. Soft skill is important for the labour market (Calanca, Sayfullina, Minkus, Wagner, & Malmi, 2019) and lacking of soft skill is one of the reasons that resulted in the unemployment issue (Hairi, Ahmad Toee, & Razzaly, 2011). Khazanah Research Institute (KRI) report 2018 on "School-to-Work Transition of Young Malaysians" highlighted those employers rank soft skills as the highest important skill compared to experience and hard skills. This phenomenon was seen as the urgency to develop the soft skills in Malaysian education curriculum. The blend of soft skills and discipline-based knowledge is the preferable choice by employers in recruiting and maintaining their employees. Among the soft skills that are highlighted to be vital are critical thinking and communication skills.

Particularly, the importance of soft skills in high mobile professions such as Accounting is undeniable. Accounting graduates are required to enhance their technical knowledge and soft skills due to the intense competition and challenges in this profession. Accounting profession deals with recording of commercial transactions, preparation of auditing and computing income tax returns. The process in completing the accounting tasks not only required accounting graduates to apply their discipline knowledge but it is essential to have good critical thinking and communication skills. Critical thinking skills strengthen the ability to solve various scenarios. Communication skills are required in the performing accounting profession to liaise with the internal management department and to interact with external parties such as clients, bankers, suppliers and debtors. In this essence, accounting universities and colleges should offer suitable soft skill's programmes (Maelah, Aman, Mohamed, & Ramli, 2012). Although Malaysian Ministry of Higher Education has included soft skills into curriculum programs, the credit hours allocated on soft skills are limited compared to other cognitive skills. Previous study indicates that learning approach may contribute to communication skills (Awang & Daud, 2015) and critical thinking (Mutakinati, Anwari, & Yoshisuke, 2018). Given the fact that soft skills can be developed through the learning process, this study proposed that the student learning styles will foster the students' soft skills.

Learning styles is the way learners perceive and digest information that they obtained. It also reflects the ability to absorb and process the results of learning attained by a student (Rahman & Ahmar, 2017). It is worth discovering the students preferred learning styles as it imitates the student capabilities and contributes to active learners (Muniandy & Shuib, 2016). Additionally, active learners are synonymous with students who are able to communicate and express their ideas.

This study was conducted to achieve three objectives. The first objective is to determine the preferred learning style among final year undergraduate accounting students. The second objective is to examine whether students' learning styles influence students' soft skills. The third objective is to test whether gender and geographical residence area strengthen the relationship between preferred learning style and soft skills among undergraduate accounting students. Gender was selected as moderator in this study drawing upon the fact that males and females have different learning styles (Garber, Hyatt, & Boya, 2017; Sarabi-Asiabar et al., 2015) and developed different soft skills (Pereira & Costa, 2017). In addition, the geographical residence area plays an important role in soft skills (Shariffah Bahyah, 2013). Observing the

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environment is part of the learning process that enables students to grasp new knowledge (Fellnhofer, 2017). Currently, limited research is evidenced on soft skills research on accounting students (Ghani et al., 2018; Maelah et al., 2012). This paper is arranged into the following sections: literature review; research methodology; findings and discussion; and conclusions.

Problem Statement

When accounting graduates enter the job market, most of them are unaware of the employability reality. They are either shocked or unprepared to adapt to the working environment or find it difficult to cope with their job responsibilities. This may due to different perceptions between employers and graduates (Ngoo, Tiong & Pok, 2015). In reality, graduates may excel in their soft skills while employers demand more on technical skills, and otherwise. Too high or too low emphasis on different skills not only created different expectations but also deepened the unnecessary gaps and misunderstandings. Whether the skills acquired in schools meet the current market needs is still questionable. The perceived importance of different skills between employers and graduates are yet to be identified (Ngoo et al., 2015).

Anywhere in the world, accounting is highly regarded as one of the most challenging subjects in business programs. This is usually associated with low passing and high failure rates. Various studies around the world proved this phenomenon: 42% failure in cost accounting in one university in Brazil from 2008 until 2013 (Borges, Santos, Abbas, Marques & Tonin, 2014). There may be various factors that contribute to students' difficulties in learning accounting courses which need to be identified before can suggest ways to solve them. Educators must conduct specific research on particular issues of interest, due to students' different academic and socioeconomic background. Understanding students' preferred learning style is the main concern of this current study, which guide to develop strategies and syllabus that suits their needs. These help to strengthen the soft skills of the learners.

Literature Review

Fleming's Theory of Learning Styles – Jeffrey Barsch Inventories

Despite the advancing technologies in education such as mobile apps, smart gadgets and other online information, the basic learning style still begins on how the student absorbs the information. One of the fundamental learning style theories is the VAK learning style model that is based on visual, audio and kinaesthetic (Benmarrakchi, El Kafi, Elhore, & Haie, 2017). Hence, this study selected VAK [Visual (V), Auditory (A) or Kinaesthetic (K)] learning theory as the underlying concept to identify the learning style. This theory was originally developed by Neil Flemings and commonly known as Fleming's Theory of Learning Style. In this theory, the visual learners refer to those who prefer to study by using pictures or mind mapping. They illustrate what they learn into graphs, charts, and other visual learning tools. They find that learning will be interesting and easy by using sketches and other visual materials. Contrary to that, auditory learners are persons who rely more on hearing during their study. They can easily digest the knowledge through communication and lecturing. They store knowledge by listening and generally they are eloquent (Leasa, Corebima, Ibrohim, & Suwono, 2017). Another type of learning style is kinaesthetic who usually prefer to learn by hands-on methods (Mukherjee, Das, De, & Mukhopadhyay, 2013). They are more focused on learning practical things rather than theorizing.

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Learning Styles

Learning styles have been defined in several ways based on one's perspective. Singh, Govil, and Rani, (2015) refer to them as the groups of cognitive, emotional and psychological factors that serve as indicators on how a learner perceives, interacts with and responds to the learning situation. In the same vein, Cekiso, Arends, and Mkabile, (2015) defined learning styles as "cognitive, affective and psychological traits that are relatively stable signs of how learners perceive, interact with and respond to the learning environment". Specifically, in this study learning style refers to the way individuals understand the information that they received. The preferred learning style is therefore the choice of one learning method over another ways of learning.

Research on learning styles has been conducted from various perspectives. Almigbal, (2015) conducted a study to investigate the association between preferred learning styles and academic performance. The respondents for his study are second to fifth year students from medical college at King Saud University. In his study, he found that the highest preferred learning style is aural and there are differences between male and female preferred learning styles. His study further concludes that there is no connection between learning styles and academic performance. Another study on preference learning styles from a medical student point of view was conducted by Mahony, Sbayeh, Horgan, Flynn, and Tuathaigh, (2016). In general, they concluded a weak association between learning styles and anatomy assessment performance. A study on preferred learning styles among accounting students was performed by Cekiso et al., (2015). Their study used Kolb's Learning Style Inventory and found that converges is the most preferred learning style. In addition, a study on learning style in elementary school was performed by Leasa et al., (2017). They adapt Fleming Theory in selecting the learning styles. Their study demonstrated that learning styles have a significant impact on emotional intelligence.

Soft skills

Soft skills are intangible skills that individuals learn from their experience and use in their daily life and work (Arat, 2014). Soft skills comprise personality, attitudes, and behaviours rather than technical skill. Soft skills are described as intangible and nontechnical skills to identify the power in leadership, facilitating and negotiating (Robles, 2012). According to Seetha (2014), soft skills refer to interpersonal skills, technology skills and communication skills and that in the coming future the needs and importance of these skills in the marketplace will increase. The soft skills of interest in this study are communication skills and creative thinking skills. Both skills are relevant in the accounting profession.

A study on soft skills catches researchers' attention due to the demand to produce holistic graduates. Ismail, Ahmad, and Awang, (2017) executed a study on the differences of soft skill practices among Polytechnics students based on their demographic profile. Interestingly, the finding shows that there are significant differences in communication skills practice based on gender. A study conducted by Deep, Mohd Salleh, and Othman, (2019) found that problem-based learning has a significant influence on improving students' soft skills. Their outcomes derived from the perspective of 57 students from different faculties at Universiti Tun Hussein Onn Malaysia. In addition, a study by Tan and Tang, (2015) reveals that soft skills can be developed from extended activities, curriculum, classroom interaction and campus environment. Tan and Tang used a mixed method and their respondents are two educators and six final year Diploma in Business Study students. On the other hand, there is a prior study that

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investigated how project managers' soft skills become the influencer to the project success (Zuo, Zhao, Nguyen, Ma, & Gao, 2018).

Relationship between Learning Styles and Soft Skills

Even though previous studies have investigated the issues on learning styles and soft skills, the research on the linkage between learning styles and softs skills is still dearth. A study conducted by Awang and Daud, (2015) proved that learning approaches were significant on students' communication skills. Their study was different from the current study as they applied problem-based learning approaches and not VAK. Likewise, Losekoot, Lasten, Lawson, and Chen, (2018), highlighted that the learning process during internship of hospitality students can develop their communication skills. This study develops the following general hypothesis:

H1: Preferred learning style has significant influence on soft skills among undergraduate accounting students.

Subsequently, the following specific hypotheses have been developed:

H1a: Visual learning style has significant influence on communication skills among undergraduate accounting students.
H1b: Auditory learning style has a significant influence on communication skills among undergraduate accounting students.
H1c: Kinaesthetic learning style has a significant influence on communication skills among undergraduate accounting students.
H1d: Visual learning style has a significant influence on critical thinking skills among undergraduate accounting students.
H1e: Auditory learning style has a significant influence on critical thinking skills among undergraduate accounting students.
H1f: Kinaesthetic learning style has a significant influence on critical thinking skills among undergraduate accounting students.

The learning style is varying from one student to another as they are grown in different residence areas such as urban, suburban and rural. The way they form their teammates such as homogeneous or heterogeneous in gender may also lead to different learning styles. Males tend to be more kinaesthetic, tactual and visual compared to women (Hamidon, 2015). In conjunction with the importance of demographic characteristics on soft skills attainment, the current study investigates the role of gender and geographical residence area as a moderator in the relationship between preferred learning styles and soft skills. The following hypotheses have been developed:

H2: Gender strengthens the relationship between preferred learning style and soft skills.

H2a: Gender strengthens the relationship between visual learning style and communication skills.
H2b: Gender strengthens the relationship between auditory learning style and communication skills.
H2c: Gender strengthens the relationship link between kinaesthetic learning style and communication skills.
H2d: Gender strengthens the relationship between visual learning style and critical thinking.

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H2e: Gender strengthens the relationship link between auditory learning style and critical thinking.
H2f: Gender strengthens the relationship link between kinaesthetic learning style and critical thinking.
H3: Geographical residence areas strengthen the relationship link between preferred learning style and soft skills.
H2a: Geographical residence areas strengthen the relationship link between visual learning style and communication skills.
H2b: Geographical residence areas strengthen the relationship link between auditory learning style and communication skills.
H2c: Geographical residence areas strengthen the relationship link between kinesthetic learning style and communication skills
H2d: Geographical residence areas strengthen the relationship link between visual learning style and critical thinking.
H2e: Geographical residence areas strengthen the relationship between auditory learning style and critical thinking.
H2f: Geographical residence areas strengthen the relationship link between kinesthetic learning style and critical thinking.

Methodology

Population

This study was conducted in Malaysian public and private universities. The selection of the university was based on the Asia University Rankings 2018. They are Universiti Malaya (UM) ranked at 46th Universiti Tunku Abdul Rahman (UTAR) ranked at 99th and Universiti Putra Malaysia (UPM) at 142th. UM UPM are the public universities while UTAR is a private university.

Sample Size

An ideal sample size should have an item-to-response ratio ranging from 1:4 to 1:10 (Hinkin, 1995) in order for each set of the scales to be factored analysed and acceptable. There are 39 items in the research questionnaires which resulted in the sample size from 156 to 390. Bearing in mind to achieve the highest sample size, 316 questionnaires have been distributed. However, only 300 questionnaires are usable which indicates a response rate of 94.94%. It is suggested that 77% response rate is sufficient to generate validity study. The respondents were selected based on typical case sampling which was categorised under purposive sampling. Purposive sampling was applied since it involves non-probability sampling and the researchers used their own judgement. Among the types of purposive sampling, this study has chosen typical case sampling. Typical case sampling is relevant to this study as it involves investigation related to phenomenon and trend of typical members; which in this study refers as final year undergraduate accounting students.

Measurement

The Barsch/Haynie Learning Styles Inventory (BLSI) (2000) was used as the instrument to identify the preferred learning style by students. Two types of soft skills used are communication and critical thinking skills adapted from Malaysian soft skills scale (My3S) instrument. These two soft skills were applied in this study because they play a major role in the working environment of students' future undertaking. Questionnaires have been distributed

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for data collection. The questionnaire consisted of close-ended questions. The questions are prepared based on research objectives, research questions and hypotheses of this research. The respondents need to respond on a five-point Likert-type scale.

Data Analysis

SmartPLS 3.0 software was used to evaluate the relationship among the constructs of the research model by conducting partial least square structural equation modelling analysis. The analysis was performed by following the guidelines of Hair, Risher, Sarstedt, and Ringle, (2019).

Findings And Discussion

Respondent Profiles

300 respondents were involved in this study which consisted of 81 male (27%) and 219 females (73%). The huge number of female respondents reflect the current scenario in Malaysia university whereby female students dominate the number of university students. In terms of age, 106 respondents are in the age of 17-20 years, 154 respondents age between 21-23 years, 31 respondents age 24-26 years while only 9 respondents age above 26 years. Most students take an undergraduate programme after completing their secondary school, matriculation or foundation programme. Usually, they are in the age of 18 to 24 years for completing their undergraduate programme. In terms of institution, 100 respondents were from UM, 100 from UTAR and 100 from UPM.

Preferred Learning Styles

The first objective of this study is to determine the preferred learning styles among final year undergraduate accounting students. The mean of the three learning styles is presented in Table 1. It shows the most preferred learning style is visual followed with auditory and kinaesthetic. In order to achieve the first objective, the relative importance index (RII) analysis has been adopted which reflects the students preferred learning style. All the items to measure the learning styles were ranked using RII. The measurement of RII used the following formula (Somiah, Osei-Poku, & Aidoo, 2015):

$$\sum w / A*N$$

Where:
W = weight given to each factor ranges from 1 to 5
A = the highest weight
N = number of respondents

Table 1: Preferred Learning Style

Learning styles	Mean	Relative importance index	Rank
Visual	3.93	0.786	1
Auditory	3.63	0.726	2
Kinaesthetic	3.34	0.668	3

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Extended analysis was performed to identify the breakdowns of the preferred learning styles. The outcomes are presented in Table 2. It shows that the most preferable learning style under visual is to obtain information by reading the subject (mean: 4.133, RII: 0.827). From an auditory learning style perspective, students rank "require explanations of diagrams, graphs or visual directions" as their highest choice (mean: 3.997, RII: 0.799). In addition, the results for the most preferable kinesthethic styles depicted in Table 2 expressed that student will remember best by writing it several times (mean: 3.993, RII: 0.799).

Table 2: Details of Preferred Learning Style

Learning styles	Mean	Relative importance index	Rank
Visual			
V8. I prefer obtaining information about an interesting subject by reading about it.	4.133	0.827	1
V6. Think the best way to remember something is to picture it in your head.	4.117	0.823	2
V2. I like to write things down or to take notes for visual review.	4.107	0.821	3
V1. I prefer to see information written on a chalkboard and supplemented by visual aids and assigned readings.	4.083	0.817	4
V5. I can understand a news article better by reading about it in the newspaper than by listening to a report about it on the radio.	3.817	0.763	5
V4. I can easily understand and follow directions on maps.	3.770	0.754	6
V3. I enjoy skilfully and enjoy developing and making graphs and charts.	3.753	0.751	7
V7. I am good at working and solving jigsaw puzzles and mazes.	3.650	0.730	8
Auditory			
A2. I require explanations of diagrams, graphs, or visual directions.	3.997	0.799	1
A6. I would rather listen to a good lecture or speech than read about the same material in a textbook.	3.807	0.761	2
A1. I can remember best about a subject by listening to a lecture that includes information, explanations and discussion.	3.663	0.733	3
A3. I can tell if sounds match when presented with pairs of sounds.	3.583	0.717	4
A4. I do better in academic subjects by listening to lectures and tapes.	3.540	0.708	5
A5. I learn to spell better by repeating words out loud than by writing the words on paper	3.807	0.711	6
A8. I follow oral directions better than written ones.	3.473	0.695	7

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A7. I prefer listening to the news on the radio rather than reading about it in the newspaper.	3.413	0.683	8
Kinesthetic			
K3. I remember best by writing things down several times.	3.993	0.799	1
K2. I like working with my hands or making things.	3.860	0.772	2
K1. I choose to use posters, models, or actual practice and other activities in class.	3.670	0.734	3
K7. I grip objects in my hands during the learning process.	3.337	0.667	4
K8. I feel relaxed by touching others, hugging, handshaking, etc.	3.303	0.661	5
K6. I learning spelling by "finger spelling" the words.	2.900	0.580	6
K4. I play with coins or keys in the pockets.	2.887	0.577	7
K5. I chew gum, smoke, or snack during studies.	2.770	0.544	8

Measurement Model

The second and third objectives are achieved by performing PLS SEM. Measurement model was conducted prior to structural model. In examining the measurement model several rules of thumbs should be met. Based on (Hair et al., 2019), there are four steps in assessing the measurement model, which are indicator loading, internal consistency reliability, convergent validity and discriminant validity. Table 3 presented the results of the measurement model. The first step is examining the indicator loading. The loadings value above 0.70 is recommended. Few items which do not meet the criteria have been deleted. The second step is assessing the internal consistency reliability by using composite reliability and Cronbach Alpha. The results of composite reliability reported in Table 3 indicates that the values are within the suggested value of 'satisfactory to good' (Hair et al., 2019). In addition, the outcomes of Cronbach Alpha presented in Table 3 meet the rule of thumb as the value is more than 0.70. The third step is examining the convergent validity by conducting the average variance extracted (AVE). Table 3 evidenced that the AVE achieved the acceptable value of above 0.50.

Table 3: Measurement Model Assessment

Items	Loading	Composite Reliability	Cronbach Alpha	Rho A	Average Variance Extracted (AVE)
V4	0.71				
V6	0.70				
V7	0.73	0.82	0.72	0.71	0.54
V8	0.79				
A4	0.80				
A5	0.71				
A6	0.72	0.87	0.81	0.82	0.57
A7	0.75				
A8	0.81				
K4	0.80				
K5	0.78				

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K6	0.76	0.88	0.83	0.83	0.60
K7	0.75				
K8	0.76				
CS1	0.82				
CS2	0.76				
CS3	0.77				
CS5	0.76	0.91	0.88	0.88	0.58
CS6	0.76				
CS7	0.77				
CS8	0.73				
CT1	0.78				
CT2	0.75				
CT3	0.74				
CT4	0.75	0.90	0.87	0.87	0.56
CT5	0.77				
CT6	0.76				
CT7	0.71				

Whereby V = Visual; A = Auditory; K= Kinesthetic; CS = Communication Skill; CT = Critical Thinking

The final step in the measurement model is to ensure that HTMT is less than 0.85 to establish discriminant validity. The findings presented in Table 4 reveals that all HTMT is less than 0.85. The highest HTMT value is between communication skills and critical thinking skills which is 0.81.

Table 4: Heterotrait-Monotrait Ration (HTMT) Results

	V	A	K	CS	CT	G
V						
A	0.46					
K	0.45	0.35				
CS	0.54	0.50	0.43			
CT	0.57	0.43	0.44	0.81		
G	0.13	0.08	0.18	0.17	0.20	
RA	0.09	0.09	0.10	0.17	0.08	0.02

Whereby V = Visual; A = Auditory; K= Kinesthetic; CS = Communication Skill; CT = Critical Thinking, G = Gender; RA = Residence Area

Structural Model

The first step in the structural model is to determine the collinearity by using Variance Inflation Factor (VIF). The findings show that VIF is less than 3 which is in accordance with the recommended value of VIF. Next, is to evaluate the PLS SEM using R^2 of endogenous construct. The R^2 of communication skill and critical thinking skills is 0.32 and 0.34 respectively which are considered as weak. In addition, Q^2 was performed. All the values of Q^2 are below 0.25 which indicates a small predictive relevance of PLS-path model. Table 5 presented the significant value of the path analysis. All the hypotheses are supported.

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Table 5: Path Model Analysis to Test Hypothesis

Path	Mean	Standard deviation	T statistic	P Value	Remark
V -> CS	0.24	0.06	3.74	0.00	H1a Accepted
A -> CS	0.30	0.06	4.83	0.00	H1b Accepted
K -> CS	0.18	0.06	3.02	0.00	H1c Accepted
V -> CT	0.27	0.06	4.37	0.00	H1d Accepted
A -> CT	0.25	0.06	3.90	0.00	H1e Accepted
K -> CT	0.19	0.06	3.24	0.00	H1f Accepted

Whereby V = Visual; A = Auditory; K= Kinesthetic; CS = Communication Skill; CT = Critical Thinking

In terms of moderating impact, it shows that gender does not moderate the relationship between learning styles and soft skills except for the relationship between auditory learning style and critical thinking which is in a negative way. The analysis further shows that geographical residence area strengthens the relationship between visual learning styles with communication skills and critical thinking. The result is presented in Table 6.

Table 6: Path Model Analysis to Test Moderation Role

	Mean	Standard Deviation	T Statistics	P Values	Moderation Effect
V*G -> CS	0.09	0.07	1.47	0.14	H2a - Do not support
A*G -> CS	-0.06	0.06	0.89	0.37	H2b - Do not support
K*G -> CS	-0.01	0.06	0.15	0.88	H2c - Do not support
V*G -> CT	0.10	0.07	1.64	0.10	H2d - Do not support
A*G -> CT	-0.21	0.07	3.14	0.00	H2e - Support
K*G -> CT	0.09	-0.05	1.77	0.08	H2f - Do not support
V*RA -> CS	0.11	0.05	2.19	0.03	H3a - Support
A*RA -> CS	-0.02	0.07	0.32	0.75	H3b - Do not support
K*RA -> CS	-0.06	0.06	0.85	0.39	H3c - Do not support
V*RA -> CT	0.13	0.06	2.27	0.02	H3d - Support
A* RA -> CT	0.02	0.06	0.43	0.67	H3e - Do not support
K*RA -> CT	0.03	0.06	0.48	0.63	H3f - Do not support

Whereby V = Visual; A = Auditory; K= Kinesthetic; CS = Communication Skill; CT = Critical Thinking, G = Gender; RA = Residence Area

The most preferred learning styles among final year undergraduate accounting students is visual. The outcome is consistent with the finding from the research conducted by Shoemaker, Austin, and Kellu, (2015). The suggested justification is that accounting students deal with subjects that involve calculation, double entries, ledger and financial statement. They need to visualise the transactions for better understanding. Moreover, this study reveals that all the preferred learning styles have significant influence on soft skills among undergraduate accounting students. Therefore, all the hypotheses are supported. This outcome is consistent with a study conducted by Khairudin, Salleh, and Ibrahim, (2017) who found that the use of flipped learning (visual and audio) influenced the communication skills and critical thinking skills among accounting students in Universiti Utara Malaysia. In addition, the finding on kinesthetics that has significant influence on critical thinking skills is in line with the result conducted by Wagner, (2014). The results interpret that all learning styles will be the influencer

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to soft skills. The possible explanation is that the learning process will shape the student experience whereby indirectly it will develop their soft skills. The visual learners applied visual aids to enhance their communication skills. Specifically, for undergraduate accounting students they will illustrate the diagrams to convey the information on accounting entries or any other accounting case study. In terms of an auditory learner, their communication skills will build up through discussion. Moving on kinesthethic learners, their communication skills are stimulated from senses and hands-on tasks. Kinesthetic learners are creative as they use their senses more effectively in learning (Cetin & Kirindi, 2017). With regards to the outcome that visual learners have significant influence on critical thinking, it can be explained that visual tools help students to develop comprehension and critical thinking skills (Hector, 2011). Auditory learners developed their understanding by hearing and listening. The process of memorising and understanding the knowledge that they listen to will generate their critical thinking skills. On the other hand, the activity such as role play allowed students to analyse new information rather than theoretical information and this situation will arouse student's critical thinking skills. In summary, all the 3 learning styles discussed in this study will enhance students' communication and critical thinking skills.

Further, this study found that residence area acts as moderator in the relationship between visual learning style and soft skills (both communication skill and critical thinking) and implies that residence area strengthens such association. In this manner, the student residence area plays an important role for visual learners to have better soft skills. Generally, it indicates that students visualise the information that they received; for instance, urban students visualise the financial statement based on the big companies existing in metropolitan while rural students visualise the financial statements based on small and medium enterprise. The analysing and presenting the financial statement reflect their critical thinking and communication skills respectively.

Conclusion

This study concludes that visual learning style is the most preferable learning style among final year undergraduate accounting students. The VAK learning styles have a significant impact on communication skill and critical thinking skill. The study also derives into conclusion that geographical residence area strengthens the relationship between visual learning style and soft skills.

Implication

Theoretically, this study contributes to Fleming's Theory of Learning Styles by connecting learning style to soft skills. It provides a new perspective in this theory and serves as references for future researchers. Practically, this study provides an opportunity for educators to identify the student learning style which is indirectly able to develop the students' soft skills. This study also contributes to the potential relationship between higher education institutions and accounting sectors in fulfilling the supply and demand of the accounting profession. As an illustration, accounting sectors may propose the required soft skills for employability and higher education institutions may incorporate it in their teaching strategies. Notwithstanding that, this study also contributes to society by producing holistic graduates and generating human capital. From time to time, society was concerned on expanding the human's knowledge and improving a variety of skills (Rutkauskas et al., 2016).

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Limitation and Recommendation

Scope of study that focuses on accounting undergraduate students is the first limitation in this study. It is recommended that future researchers may be concerned about other undergraduate programmes such as nursing and marketing that need critical thinking skills and communication skills. Alternatively, future researchers may also consider to investigate the undergraduate and postgraduate accounting student. Next limitation is on the selection of only 3 universities as respondents. It is recommended to have more than 3 universities in order to achieve a good generalization of population.

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