

Structural Accounting Support Service for Construction Companies in Malaysia – a Qualitative Pilot Test

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Abstract

The objective of the qualitative study is to gauge the awareness of contractors of the Small Construction Companies (SCCs) on the Structural Accounting Support System (SASS). This paper looks at a pilot test before a qualitative study is to be conducted. The sample of this study is obtained from the population of SCCs in Malaysia under the category of grade G1 and G2 contractors, as defined by the Construction Industry Development Of Board (CIDB), Malaysia. A total of four pilot tests were conducted among the SCC in Terengganu and Kelantan, Malaysia. The designed interview questions from a preliminary study and review of literature demanded modification after the pilot study. As such, these questions were readjusted and realigned to meet the objectives of the study. Most importantly, the finding addresses the design of the questions to meet two different situations. One situation is in preparing companies' accounts by the internal staff of the SCCs. The other situation is when the SCCs outsource the accounts preparation. This pilot study is crucial for the subsequent phases of the development process of structural accounting support service for the SCCs in Malaysia.

Keyword: Construction Companies, Small Construction Companies, Structural Accounting Support Systems

Introduction

Despite being affected by some negative effects due to the global economic downturn in 2009, the Malaysian economy had demonstrated a fairly impressive threshold in 2008. Malaysia has 'risen to the occasion' by registering a moderate growth rate although there was a slight decline against the rising trend evident since 2005 [2005: 5.3%; 2006: 5.8%; 2007: 6.2%].

Table 1: Growth of Gross Domestic Product (GDP) Malaysia from 2004 to 2008
at Constant Price 2000 (%)

| Sector | 2004 | 2005 | 2006 | 2007 | 2008 | | | | |
|------------------------------------|-------------|-------------|-------------|------------|------------|------------|------------|-------------|--------------------|
| | | | | | Q1 | Q2 | Q3 | Q4 | Average Growth (%) |
| Agriculture, Forestry, and Fishery | 4.7 | 2.6 | 5.2 | 1.4 | 6.5 | 6.3 | 3.3 | 0.5 | 4.0 |
| Mining and Quarrying | 4.1 | -0.4 | -1.0 | 2.0 | 3.6 | -0.5 | -0.3 | -5.7 | -0.8 |
| Manufacturing | 9.6 | 5.2 | 6.7 | 3.1 | 7.0 | 5.6 | 1.8 | -8.8 | 1.3 |
| Services | 6.4 | 7.2 | 7.4 | 9.6 | 8.4 | 7.9 | 7.1 | 5.7 | 7.2 |
| Construction | -0.9 | -1.5 | -0.3 | 4.7 | 5.3 | 3.9 | 1.2 | -1.6 | 2.1 |
| GDP | 6.8 | 5.3 | 5.8 | 6.3 | 7.4 | 6.6 | 4.8 | 0.1 | 4.6 |

Source: Central Bank of Malaysia 2009¹

¹ Series of Central Bank of Malaysia Report Monthly Statistical Bulletin July 2009, Central Bank of Malaysia

During the same period, the construction sector however, registered a lower growth of 2.1% (2007: 4.6%). The rise in oil and diesel prices dramatically influenced the rise in price of raw materials during the second quarter of 2008. This situation had possibly resulted in a negative impact on the growth of the construction sector which had recorded a decline during the fourth quarter of the year (Q4: -1.6%). Nevertheless, the civil engineering sub-sector registered higher growth during the first half of 2008. This was perhaps due to the implementation of projects under the Ninth Malaysia Plan. Under this plan, the Federal Government expenditure was increased by 23.5% to facilitate the funding of new construction projects and improvements of the infrastructure sector. Therefore, the growth of the civil engineering sub-sector adversely resulted in a sudden rise in the cost of building materials, such as steel and cement².

Background of the Study

The implementation of the 9th Malaysia Plan will see its conclusion in the year 2010. Hence, government projects normally slow down during this phase. Nevertheless, due to uncertainty in the global economy scenario, the government is expected to increase project activities to stimulate the domestic economy. Accordingly, it is expected that a number of privatization projects that have been shelved, are going to be revived in the coming years. The value of government projects was estimated at RM33.0 – RM35.0 billion for 2010. This figure contributes to 45% - 50% of project value in 2010 and is considered to be significant in terms of project value for that year. This data translates to a potential of an annual project value of around RM70.0 – RM73.0 billion for the year, which in turn, would reflect a bright and promising construction prospect for the construction sector in Malaysia. Among the allocations outlined was to help contractor companies to acquire business, management and information technology skills to ensure their growth in this sector. To date, published studies relating to the demand of business and management services by CCs in Malaysia is still lacking. Therefore, this study is conducted among others to investigate the state of business management of small contractor companies in Malaysia. This study, however, will concentrate on the accounting support services mostly needed by this group.

Overview of Construction Industry

In Malaysia, all local or foreign contractors are required to register with the CIDB before they undertake to execute and complete any construction works. This means that any person who undertakes any construction works without registering as a registered contractor with the CIDB shall be guilty of an offence under the Construction Industry Development Board Malaysia Act 1994 (Act 520). This process in addition, leads to the acquisition of other types of information on projects awarded.

Table 2: Contractors Registered with CIDB

| Grade | Bidding Limit | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|---------|-----------------------------|--------|--------|--------|--------|--------|--------|
| G1 | Not exceeding RM 200,000 | 32,189 | 36,335 | 37,067 | 36,141 | 34,581 | 34,060 |
| G2 | Not exceeding RM 500,000 | 6,146 | 6,901 | 7,076 | 6,937 | 7,300 | 7,516 |
| G3 | Not exceeding RM 1,000,000 | 8,785 | 9,426 | 9,760 | 10,043 | 10,572 | 10,963 |
| G4 | Not exceeding RM 3,000,000 | 1,816 | 1,975 | 2,017 | 2,140 | 2,340 | 2,420 |
| G5 | Not exceeding RM 5,000,000 | 2,642 | 2,829 | 2,762 | 2,816 | 3,078 | 3,363 |
| G6 | Not exceeding RM 10,000,000 | 977 | 1,077 | 1,033 | 1,003 | 1,065 | 1,206 |
| G7 | Unlimited | 3,637 | 3,637 | 3,472 | 3,736 | 4,191 | 4,285 |
| Foreign | Unlimited | 135 | 157 | 156 | 163 | 163 | 164 |
| Total | | 56,327 | 62,337 | 63,343 | 62,979 | 63,290 | 63,977 |

Source : CIDB Malaysia Note : Figures as at June 2009

²Report Monthly Statistical Bulletin July 2009, Central Bank of Malaysia

As of December 2008³, a total number of 63,977 contractors including 164 foreign contractors have registered. From this figure, 65% are small contractors registered under G1 and G2 grades. These grades qualify contractors to participate in tendered projects valued at RM 500,000.00 and below or otherwise contractors are registered under registration grades G3 and G7 (refer Table 2). Also based on the CIBD record, these grade contractors (G3 and G7) amounted to 22,401 on the same date. Furthermore, from the total registered contractors, a total number of 3,804 contractors including grade 31; foreign contractors have succeeded in securing contract works as main contractors in 2008. For the purpose of this study, the sample will be on smaller size construction companies which fall under the G1 and G2 grade.

With regards to small construction companies (SCCs) under Grade G1 and G2 and Small Medium Enterprises in Malaysia, the National SME Development Council has its definition. On 9 June 2005, this council has approved the common identification of SMEs across the economic sectors, for adoption by all Government Ministries and Agencies involved in SME development, as well as financial institutions. Therefore, an enterprise will be classified as an SME if it meets either the specified number of employees or annual sales turnover definition. However, the definitions for Small and Medium Enterprises in Malaysia are just applied for the sectors on primary agriculture, manufacturing (including agro-based), manufacturing-related services and services (including information and communications technology). However, for the construction companies, even though they will be classified as small contractors grade G1 and G2, normally run by SCCs bidding a project not exceeding RM500,000, they are not classified as SME.

Problem Statements

For the SCCs especially grade G1 and G2, the cost of purchasing accounting support services from accountants is a vital consideration. Most of these companies maintain their documentation, but not in a proper or suitable recording system. Most of these companies normally hire external accountants to do the final accounts. Competitive fee structure is not the sole factors that influence owners of SCCs to purchase business advice from accountants. Non price-based factors such as specialisation, quality and speed of delivery as well as customisation to client's needs are also important considerations (Bagchi-Sen & Kuechler, 2000). Since these companies are considered small in their category, cost barrier is one of their main considerations. Therefore, these companies tend to select certain accounting services which suit their business nature.

Bruno et al. (1987) stated that a successful business has good financial control and make significantly greater use of professional advisors. This statement suggests that a good financial report is important for a business to succeed. However, the areas where accounting support services are needed has to be identified. Moreover, it is crucial that the extent of the needs of the accounting support services by the SCCs be first studied. Bruno et al. (1987) also highlighted that some business owners blamed poor professional advice as the reason for their business failure. Therefore, the use or choice of correct accounting support services is an important element to be first identified and further, a suitable structured accounting support service (SASS henceforth) for these SCCs need to be developed.

Following this scenario, the current study will firstly investigate the extent of accounting support service mostly needed by this group (SCCs, Grade G1 and G2). Furthermore, the study will identify the specific types of accounting support services mostly needed by the SCCs. Finally, from the result obtained, a framework for SASS can be suggested for this group. Hence, for the first part of the study (Qualitative), the following research questions have been raised:

- To what extent are the needs of the accounting support services by the SCCs?

For the purpose of this study, we are not able to find an article which directly examined the needs of the accounting support services by the SCCs. However, there are prior studies that examine the purchasing patterns of the accounting support services among the Malaysian Small and Medium Industries (SMEs). Since our population is small contractors, we would therefore assume that this population will require the same accounting support services as needed by the SMEs. Therefore, for this study, we will refer to prior studies to develop the accounting support service framework needed by the SCCs as well as the same needed by the SMEs which was found in the prior literature.

³ Based on contractor registration records at CIDB Malaysia as at 2008.

Literature Review

Accounting Support Services

The current demand for the accountant's reporting services is driven mostly by regulatory requirements and since many business-owners possess limited financial skills, they do not understand or use the information produced (Templeman and Wootton, 1987 as quoted by Marriot and Marriot, 2000). In general, the American Accounting Association defines accounting as a process of identifying, measuring and communicating economic information to users. Furthermore, a part of bookkeeping methods in the accounting process also involves the making of financial records of business transactions as well as the preparation of statements concerning the financial position and the operating results of a business. However, for a small company, financial accounts have to be produced to meet statutory requirements, but the relevance of such external reporting to business-owners is hard to find. Business-owners buying statutory accounting information is what marketing specialists would term a distress purchase (Rothschild, 1979). Indeed, some commentators have analysed the production of annual accounts as a pure 'burden' to the smaller company (Keasey and Short, 1990). They are buying the service because they are forced to by regulation and this creates problems for accountants attempting to market other services to this segment.

Essentially, accounting support services can be classified into six types. Accounting, taxation and assurance services (broadly categorized as compliance and mandatory services), as well as corporate, corporate finance and business consulting services (non-compliance/ non mandatory services). This is also supported by Pryor, J. (1983), who identified eight crucial financial responsibilities that a business owner must be involved in whilst managing their business finance. According to him, this involves managing cash flow, formulating a budget, preparing monthly financial statements, maintaining financial control systems, developing a tax strategy, building a working relationship with a banker, obtaining expert help and a necessity to buy a computer. According to the Malaysian Institute of Accounting (MIA) SMEs Survey 2008⁴, there is clear evidence to show that some of the SMEs bought multiple services within each broad type of services from external accountants. This study found that by employing an external accountant or outsourcing accounting support services, five advantages arise, namely, cost savings, improved capability, access to specialist, increased productivity and the probability of assistance in accounting service delivery.

The Needs of Accounting Support Services in Businesses

According to Dun & Bradstreet's in Business Failure Records (1994), "poor financial practices" is the second cause attributable to business failures. Although the study was published as far back as 80 years ago (see Meech, 1925), a more recent one (see example Gaskill *et al.*, 1993); Lauzen (1985); and Wood (1989) also specifically cite poor financial control as a chief cause of unsuccessful businesses. This is supported by Firer (1999), and Kelly (2005), who also agreed on the importance of monitoring the "financial health" of a small business in order to succeed. Furthermore, Bruno *et al.* (1987) found that successful businesses have better financial control than unsuccessful businesses. In addition, they also found that successful businesses make significantly greater use of professional advisors as compared to bad ones. However, a couple of owners stated the reason for their failure as due to poor professional advice. This scenario is also occurring in the construction industry whereby Adrian, 1986 quoted by Hutchings, D.M. and Andrus, D.L. (n.d.), found that poor accounting methods can contribute to companies' failure. Including construction industries, it also requires solid accounting practices to succeed.

Due to the significance of accounting in businesses including construction companies, the SCCs therefore hires external accountants for their accounting preparation. However, there are various factors that may influence the SCCs to purchase services from external accountants. Firstly, the size of a firm. Firm size was found to influence the decision to purchase external business advice. The larger the SMEs, the greater the possibility of that company to purchase more external business advice than those in small or medium sized SMEs (Bennett & Robson, 2003). It was believed that larger SMEs benefit more from the use of external business advice (Bennett & Robson, 1999). Secondly, the growth phases of the SMEs also influence the purchase of business services. SMEs experiencing slower growth phases were found to purchase more external business advice than those experiencing higher growth phases.

⁴ Cited as MIA (2008) henceforth

Thirdly, the availability of expertise in a particular SME also influences the decision to seek external accounting advice. This means that if a business employs in-house accountants, and the owner is a qualified accountant or a professional, or the business is managed by a professional manager, the business is less likely to purchase external business advice.

In other countries such as the UK, accountants were found to be the most frequent source of external advice among the SMEs (Bennett & Robson, 1999). External accountants are perceived to be highly competent in providing professional skills (Carey et al., 2005). Studies show that companies do purchase business advice from their accountants if they have established a successful relationship with their accountants (Marriott et al. 2006). Accordingly, an accountant could utilise their existing relationship with the SMEs to their advantage to play a bigger role in providing the SMEs with the necessary business and management services.

In relation to accountants' roles in business, the Professional Accountants in Business (PAIB) (2004) had conducted a study in various parts of the world including Malaysia. The study found that the roles are diverse. These include; enterprise governance, strategic support, internal control, shareholder communications, treasury, project management, corporate finance, information technology, risk management, analysis and information management.

In addition, a study in Australia, Carey et al. (2005) indicated that 67% of the SMEs of that country purchase business advice, which range from financial matters to improve operational performance, from their external accountants. Examples of business advice were matters pertaining to corporate finance, business restructuring, financial planning, performance review, benchmarking, risk management practices, information technology resources and control system. However, upon closer examination, the types of business services that the SMEs mostly purchase from accountants were related to financial matters and operational performance. On the other hand, small businesses were not inclined to consider accountants for advice concerning general management issues (Kirby & King, 1997). In Malaysia, the Malaysian Institute of Accountants (MIA) had conducted a study among the SMEs in 2008⁵. This study aims to identify the type of business support service (including accounting) among Malaysian SMEs. Furthermore, it also investigates the level of satisfaction on the current accounting services provided by accountants and identify opportunities from untapped markets. Data were gathered through 195 questionnaires from the sample of the study which comprised of service providers (accountants) and SME owners from various sectors including automotive, pharmaceutical and contractions. Samples were asked regarding the types of accounting support services needed.

Of the findings, the types of services that the Malaysian SMEs are keen to purchase from external accountants include accounting, taxation and assurance services, which is classified into mandatory or compliance services. The other non-compliance/ non-mandatory services include corporate services, corporate finance and business consultancy services were also needed, but are in lower demand. This is because these entrepreneurs are mostly interested in ensuring the sustainability of their businesses. Therefore, they are keen to seek assistance from experts (such as accountants) in areas where their business could be further strengthened. In addition, there are few factors which were found to influence the SMEs purchase decision with regards to the support service from external accountants. This includes technical knowledge, and are cost sensitive (competitive price/cost) and thus demand more understanding of their business (accountants are perceived to understand the business nature). Furthermore, the study also suggested that the SMEs were concerned about the security of their business. Therefore, trustworthiness was found to be the highest criteria in selecting service providers.

So far, in Malaysia, only the study to examine the needs of accounting support services needed by small companies is MIA (2008) was found. This thus creates a gap for the current study to further investigate the needs of accounting support services required by the SCCs instead of the SMEs.

Methodology of Pilot Study

Prior to the pilot test, observations and informal conversations with the President and two members of the Malaysian Contractors Association of Malaysia (Persatuan Kontraktor Malaysia) were conducted by research group members.

⁵ MIA (2008)

These are perceived to be vital in order establish a good relationship and as well as to get some general views and outline of accounting practices by the SCCs. Primarily, such preliminary works is crucial to the researcher in designing and structuring the questions required before the main study is to be conducted.

The study will focus among the population of the SCCs in the entire of Malaysia including Sabah and Sarawak. The sample will be amongst the SCCs which fall under category Grade G1 and G2 of the CIDB list. The pilot interview was conducted in Terengganu and Kelantan- the eastern part of Malaysia. There are a total four (4) respondents for the pilot study. These respondents were interviewed with questions meant to meet the research objective of the study. This objective is to identify the extent of accounting support services of the SCCs. Therefore, the pilot interview is critical to the development of a sound accounting system for guiding contractors.

The questions are designed and developed based on group discussions among research members (this question is an outcome of the observations and informal interviews with the President of PKMM) and extraction from review of literatures. There are total of 13 questions developed before the pilot study. The interviews conducted during the pilot study were in both English and Malay. Therefore, the interview questions were constructed for English and Malay speaking respondents. Thus the interviewer can also opt to meet the requirements of some respondents whose native language is Malay.

Result of the Pilot Study

The pilot test interviews were perceived to be important in evaluating the usability of the interview questions developed. Out of the 13 initial interview questions developed, it was further refined to 10 questions (refer to Appendix A). The final interview questions were structured in such a way to cover current accounting supports services, recording and filing of documents, and the issues pertaining to the preparation of accounts for both project and company.

The structure of interview questions allows the researcher to explore the issue of preparing accounts in two situations. One situation is in the preparation of accounts by the existing staff of the SCCs, and the other is by outsourcing. The questions end up in such a way that allows the researcher to further explore as to whether the accounting is of assistance to the businesses as well as companies, and to identify the type of accounting services needed by the company in preparing accounts.

Summary

From the finding of the pilot interviews, some of the questions were not appropriate and were hence removed. As for the other questions, the arrangement of the interview questions is adjusted to align with the research objectives and questions of this study. In general, the format of the interview questions were restructured to handle the possibility of both situations, i.e. companies which do have internal staff to handle accounts and companies that outsource their accounting works.

The findings of the pilot study provide a clear indication that the questions are to be restructured to meet the objective of the study. Once the pilot study is completed, the edited interview questions are ready for qualitative study data collection nationwide.

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Appendix A:

The interviews are to be conducted basically to elicit information which covers the first objective of the study.

Research Objective No. 1

To identify the extent of accounting support services that will assist (or is needed) by small Construction Companies (CC) in defining and building a sound accounting system.

Interview Questions - Final

- 1) What accounting supports services are currently used by your companies?
 - Bookkeeping
 - Formulating budgets
 - Developing tax strategy
 - Managing cash flow
 - Preparing annual reports
 - Maintaining financial control system
 - *Others (state what they are)*
- 2) How do you record your transactions?
- 3) How you file business documents?
- 4) Based on your experience, what are the issues that your company had always experienced while preparing accounts?
- 5) Do you outsource your accounts? YES or NO

If the answer is YES, please proceed with the interview with the following questions.

- 5a) What are the reasons for outsourcing your company's accounts?
- 5b) What documents are required in order to outsource companies' accounts?
- 5c) What are the main issues/problems in outsourcing?

If the answer is NO, (meaning, the company prepares the accounts themselves), please proceed with the interview with the following questions.

- 5d) Why do you choose to prepare the accounts yourself (and not to outsource)?
- 5e) What are the documents that you need to prepare the accounts?
- 5f) Do you face problems or difficulties while preparing accounts for your company?
 - What are they?
 - Would you elaborate on it?
- 6) In your opinion, which one is better; to outsource or that the company prepares the accounts themselves? Can you elaborate?
- 7) In your opinion, is accounting a tool that helps in a business?
- 8) In your opinion, is accounting a burden for companies?
- 9) What type of accounting support service is needed by your company?
 - Bookkeeping
 - Formulating budgets
 - Developing tax strategy
 - Managing cash flow
 - Preparing annual reports
 - Maintaining financial control system
 - *Others (state what they are)*
- 10) If you have been given an opportunity to prepare accounts, based on your experience, what kind of assistants / help, would you need the most?