

## **English for Specific Purposes for Accounting Program in Quang Binh University: a view from students' needs**

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### **Abstract**

One of Quang Binh University's missions is to train qualified human resource. The university has prepared their students with professional knowledge and supportive skills such as English skills. However, the teaching and learning process still has many shortcomings, and has not really achieved the expectations. Therefore, this paper aims to investigate students' needs for English for Specific Purposes for Accounting program. The results can be used by the course developers and teachers. The data was collected by questionnaire to 65 students of Accounting program in Quang Binh University. The results show that the majority of the college students prefer a better job opportunity instead of higher studies. In English, they think vocabulary and pronunciation are important than grammar. Speaking and listening are important skills to use at work. They also provide some suggestions to improve teaching and learning process.

**Keywords:** ESP, Quang Binh University, student's needs

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## 1. Introduction

The process of international economic integration brings up many opportunities as well as challenges for countries around the world. More employment opportunities mean more competitiveness. Within the framework of Mutual Recognition Arrangements (MRAs) between AEC countries (ASEAN Economic Community), which allows skilled workers in service sector to be able to work from Vietnam to ASEAN countries and vice versa. This leads to an urgent need for educational institutions to provide qualified training for their students to meet international labor demand—this is also one of the missions of Quang Binh University. So learning foreign languages, particularly English, become one of the most important skills in international economic integration. Language has become a means of transmitting information, sharing thoughts, knowledge, ideas and offering solutions.

Teaching English as a compulsory module is currently being applied in all universities in Vietnam, in addition, English for Specific Purposes (ESP) modules are also designed to fulfill the needs of students. At Quang Binh University (QBU), the Faculty of Economics and Tourism, QBU has designed an English for Accounting module for accounting students. However, the teaching and learning process still has many shortcomings, and has not really achieved the expectations. It is considered that since the present curricular framework has not yielded the desired results and has proved inadequate in addressing the learners' needs both professional and academic.

## 2. Objective

Therefore, to improve the quality of teaching and learning process, need analysis must be carried out to investigate what the learners need to know to be able to use the language effectively in the chosen profession, work or study area (Basturkmen, 2013). Richards, (2001) emphasized the purpose of need analysis were to find out what the language skills learners needs in order to perform a particular role in their profession field; to identify a gap between what students are able to do and what they need to be able to do. Since there were no earlier studies carried out on the need analysis of ESP in accountancy program from the learner's perspective, the basic objectives of this paper are: (i) to describe the learners target need of learning ESP at accountancy program; (ii) to identify English skills needed by students of accountancy program and (iii) to record the students' suggestions for better ESP training.

## 3. Literature Review

Previous studies on ESP needs analysis for accounting in higher education were performed by Kusnawati (2016) and Suyadi (2015) on students of Accounting programs. The results show that their target communication needs are English conversational skills for social communication, while their professional discipline needs are fluency in accounting terminology. Suyadi (2015) suggested that accounting program students need a special material to learn English associated with accounting program: reading, vocabulary and report writing.

Related studies in Vietnam focus more on teachers and teaching method than students' needs. Hoa.N (2016) conducted a study involves the factor groups of students; teachers; and environmental factors and others having an impact on teaching and learning ESP in Vietnam. The survey was done by 362 teachers and students in 11 Hanoi ESP training universities. The survey results show that teaching and learning English for specific purposes in Vietnam still face many difficulties. The difficulties of students mentioned such as: students are not ready for ESP courses; ESP classes are often too

large; students find that ESP is too different from general English; This results in the fact that students are timid and passive when they take ESP courses; and do not find ESP important for their future job. This situation has a significant impact on learning motivation of individual students in particular and learning environment of class in general. The study also identified problems related to ESP course materials, that were highly technical, lengthy, and complex reading articles being not pertinent to students' content and language levels. Moreover, those materials incorporated contents which were not appropriate to Vietnamese industries to some extent.

Phan & Locke, 2016 found that teaching and learning in Vietnam is more content-based/topic-based. So, the teaching is text-book based and assessment or test oriented.

## **4. Conceptual Framework**

### **1. English for Specific Purposes**

Since English has been teaching in universities, there are various definitions of ESP. Hutchinson and Waters (2006) indicate that ESP is an approach to teaching English language rather than a product because of the initial question: Why does the student need to learn a foreign language? To answer this question, a series of subsequent questions related to the specific needs of students, the nature of the target language, and the context in which learning takes place need to be answered too.

Moreover, Strevens (1988, cited in Dudely-Evans and St. John, 2006) indicates that the ESP has absolute and variable characteristics. It possesses absolute features because is designed to meet the specific needs of students; is related to different disciplines, occupations, and particular activities; and contrary to the teaching of general English, it focuses on the appropriate language to those activities. ESP has the particularity of being able to restrict itself only to the teaching of certain language skills and not necessarily to the four skills such as reading, listening, speaking and writing. Another particularity is that the ESP may not follow some preset methodology.

Within the context of this paper, I would consider ESP as a simple question: Why does student need to learn a ESP?". During the development of this course it was observed that the teaching of ESP gives students the opportunity to learn about the culture and values of an English-speaking society, through specific topics that are not usually studied in the general courses of English, an example of this would be they would know the difference between international accounting standards with the Vietnamese ones.

The difference between General English and EPS: While GE is applicable to a wide range of students, ESP is concerned with teaching and learning specific skills and languages that are needed by specific learners for specific purposes. It is a set of skills that learners currently need in their work or will need in their professional career (Day & Krzanowski, 2011).

The difference between these can be seen in terms of the external and internal goals for language teaching (Basturkmen, 2010). External goals involve the use of a language outside of the classroom. Internal goals are related to the classroom's educational goals. ESP teaching is often more concerned with external goals.

### **2. Needs analysis**

While general English courses typically focus on improving the four language skills (listening, reading, speaking, and writing), ESP focuses only on those skills that are known to be relevant to the learner's target profession. These skills are determined through needs analysis, which informs decisions on course content and syllabus design (Ting, 2010). Rahman (2015) discussed several types of needs analysis for ESP course design, including Target Situation Analysis (What are the language requirements in the

learner's academic setting or target occupation?), Learning Situation Analysis (What do learners want to learn based on their felt or subjective needs?), and Present Situation Analysis (What are the learners' language strengths and weaknesses prior to the ESP course?). One or a combination of these methods can provide valuable insight for syllabus designers.

A need analysis for students of accounting may indicate that the learners need to be familiar with vocabulary on topics related to accounting and will need to draw on linguistic skills (Basturkmen, 2012).

The needs analysis will be conducted under these groups: target needs (what student needs to do in the target situation) and learning need (what student needs to do in order to learn). The target needs include necessities, lacks and wants (Hutchinson & Waters, (1991) as cited in Nation and Macalister (2019).

## **5. Research Methodology**

The research uses qualitative research to explore the information about target needs which include necessities, lacks and wants and learning needs. The result of this paper can be used to develop a new syllabus and finally a new textbook which meets with the learners' needs.

Data were collected through the students' questionnaire, which was administered to 65 students in Accounting program in QBU in academic year 2020 - 2021. Moreover, semi-structured interviews were conducted in an attempt to gain more meaningful insights into the situation. The data derived from the questionnaires were analyzed by using descriptive statistical methods. Frequencies and percentages for all items of the questionnaires were obtained.

## **6. Results of the research paper**

### **1. ESP for accounting students in QBU**

The course entitled English for Accounting (EFA) is a compulsory module, designed for second and third-year accounting students. This module is divided into EFA 1 and EFA 2; applied for second-year and third-year students, respectively. It is intended to enhance the learner's facility of specific English language skills relevant to the work as an accountant. The module is designed to provide students with vocabulary about the field of accounting and related terms. Besides, there are also language expression related to the working environment.

The content of the course is structured to meet the 30-hour requirement for one term, scheduled as 3-hour class sessions for 10 weeks. Each unit contains essential learning outcomes associate with learning outcomes of the Accounting program.

In the academic year 2020–2021, there are 65 students that study EFA (exclude Laos students); of them 20 % were male and 80 % female. Their age is mostly 20 and 21. Also, their level of English language proficiency ranged from beginner (20%) to pre-intermediate (60%) and intermediate (20%).

### **2. Learners' target need of learning English**

To explain about learners' target need of learning English, there are three questions have to be answered by the students. The questions are about the attitude to learning English. The reason why they study ESP are showed in Table 1, and the responses may amaze people.

**Table 1. The reason why students learn ESP in QBU**

| Reason                     | Number of students | Percentage |
|----------------------------|--------------------|------------|
| ESP is a compulsory course | 43                 | 66,15      |
| To find a better job       | 22                 | 33,85      |
| To study abroad            | 0                  | 0          |
| <b>Total</b>               | <b>65</b>          | <b>100</b> |

The majority of students answer that they take the ESP course as it is a compulsory course (66,15%), while only 33,85% of the students think they could find a better job if they study ESP well, none of them expressed their intention to study abroad. The result shows that students in QB just want to get their degree to get a job rather than further study.

#### **The sequence of the importance of language skills needed by learners**

The second point about the target need is related to the sequence of importance of language skills which include listening, speaking, reading and writing which is needed by learners. This information is important in order to provide learning experience which skill should receive emphasis than other skills which related to the learners' need. The finding is presented in the Table 2 below.

**Table 2. The sequence of the importance of language skills needed**

| Skills       | Number of students | Percentage |
|--------------|--------------------|------------|
| Listening    | 18                 | 27,70      |
| Speaking     | 22                 | 33,85      |
| Reading      | 10                 | 15,38      |
| Writing      | 15                 | 23,07      |
| <b>Total</b> | <b>65</b>          | <b>100</b> |

For the participant, the most important skills needed is speaking (33,85%), followed by listening skills (27,70%). Students are aware of the importance of these two skills in daily work communication. This is their means for exchanging information and giving their opinion. Reading is the least important skills because students do not think that they need to read many foreign documents, as there are many accounting documents in Vietnam. Writing skills are more important than reading skills because students think that they will have to discuss many work issues via email and write reports.

Diving into what students really wants to study for each skill, in particular, concerning reading skills, 60% of the participants indicated the need for practice in "reading a text for main ideas" and "reading to check information" received a significant percentage (80%)

For writing skills are concerned, writing "notes, e-mails" received a significant percentage, 69,2%. "Analyzing graphs" was ranked next with an equally high percentage 64,6% while "report writing" (58,5%) were also highly regarded.

Regarding listening in the target language, the students considered of primary importance to be trained. The majority of the participants highly valued practice in terms of "understanding main points" (76,9%), "identifying specific information" (61,5%), and "keeping notes" (53,8%).

In relation to speaking skills, students think this skill are important for communicating at work (100%) and "giving an ideas and presentation" (92,3%).

### **The sequence of the importance of language aspects**

The third point is about the target need related to the sequence of importance of language aspects which include vocabulary, grammar and pronunciation which is needed by learners are showed in Table 3.

**Table 3. The sequence of the importance of language aspects**

| <b>Language aspects</b> | <b>Number of students</b> | <b>Percentage</b> |
|-------------------------|---------------------------|-------------------|
| Vocabulary              | 30                        | 46,15             |
| Pronunciation           | 24                        | 36,92             |
| Grammar                 | 11                        | 16,93             |
| <b>Total</b>            | <b>65</b>                 | <b>100</b>        |

Students consider pronunciation (36,92%) and vocabulary (46,15%) the most important. They said that to be able to communicate, they must have a good enough vocabulary (at least in the accounting industry) and proper pronunciation. QBU students have weak pronunciation skills, so maybe they know the word but the listener does not understand, causing difficulties in communication.

The grammar is considered to be less important (16,93%), because in some cases the listener can still understand the main idea even despite of the wrong grammar. Without these three aspects learners cannot involve in English communication either active or passive.

### **The learner target needs on lacks**

- Students' ability: What they are studying in general English are not helping them much with EFA. EFA provide a wide range of vocabulary, some can be easy to understand as they are relevant to their accounting knowledge. But many of them are hard to understand since there are many differences in international accounting system and Vietnamese accounting system, and some are beyond their professional knowledge. English proficiency is not good enough to develop more skills in EFA modules.

- The curriculum: The curriculum is not really suitable for the student's level. The selected textbooks are the standard textbooks of Oxford and Cambridge publisher, so some practical knowledge is not the same as reality in Vietnam. Lacking reference textbooks, QBU's learning resources center does not have any documents to support EFA module. Online learning sites are quite useful with all skills considered and various context but it is not for free (beyond the ability of students). Textbooks currently in use is insufficient to provide students with the necessary communication skills in specific accounting areas. Because there are some weaknesses such as inappropriateness to students' skills in vocabulary, context, grammar, functional expression, text reading; lack of appropriate exposure, few different types of assessment, few learning activities, and not stimulating learning activities.

- Not well-equipped classrooms: Classrooms are not fully equipped with audio-visual equipment to learn this module. The listening lessons selected in the program are very good but the speaker makes it hard to listen.

- Lack of practice environment: students think that the lack of environment to practice English is the main reason why they do not have much progress, leading to the situation of learning then forgetting. For 3rd year students, they have a 6-week internship, but all companies are Vietnamese companies, so there is no environment to practice foreign languages.

### **The learner target needs on wants**

From what students need and what they lack, the next questions of the learning need related to want was about the textbook items and skills needed by the students to respond to necessities. What they want for text book are shown in Table 4.



**Table 4. What students need for text book**

| Wants  | Number of students | Percentage |
|--|--------------------|------------|
| Vocabulary on accountancy                                    | 18                 | 27,70      |
| Language expressions needed in working environment           | 22                 | 33,85      |
| More speaking and listening activities                       | 10                 | 15,38      |
| Grammar and structure used in oral and written communication | 15                 | 23,07      |

As can be seen from Table 4, students expected that the textbook for accounting program contains (1) Vocabulary on accountancy; (2) Language expressions needed in working environment; (3) More speaking and listening activities; (4) grammar and structure used in oral and written communication. Vocabulary on accountancy and language expressions needed in working environment are the things that students want most, accounted for 27,70%, 33,85%, 15,38%, 23,07%, respectively.

Regarding to the content that they want to study; some topics are listed based on experience of author for them to choose (Table 5).

**Table 5. Contents that students want to study**

| Contents                   | Number of students | Percentage |
|----------------------------|--------------------|------------|
| Accounting and accountancy | 55                 | 84,62%     |
| Jobs in accounting         | 54                 | 83,08%     |
| Auditing                   | 60                 | 92,31%     |
| Accounting principles      | 62                 | 95,38%     |
| Financial statements       | 60                 | 92,31%     |
| Tax accounting             | 55                 | 84,62%     |
| Management accounting      | 52                 | 80,00%     |
| Cost accounting            | 50                 | 76,92%     |
| Exchange rate              | 54                 | 83,08%     |
| Corporate finance          | 52                 | 80,00%     |
| Writing report             | 60                 | 92,31%     |
| Describe graph             | 58                 | 89,23%     |

Table 5 shows students' feedback on the required materials and skills of accounting program students. Most of the students agreed with all the topics the author brought up. The students believe that topics must be learned and covered in the textbook of an ESP-based accounting program. By studying these topics, they will be exposed to accounting contexts and situations, they will learn accounting-related vocabulary, and practice accounting-related language skills.

#### **Students suggestions for improving the quality of teaching and learning process**

Preparatory courses for low level students. In GE, students are grouped based on their level, but in EFA, all students participate in the same class regardless their level. It would be a good idea to have a preparatory course for low level students. Or, some tutors should be assigned for these students.

Some students want to study more EFA courses, which means increase the total credits in the program. The module can be taught in the third and final year, when students already get more knowledge about accounting. In order to gain better teaching quality, they want fewer students in the EFA classroom (less than 20 students).

## 7. Conclusion and Discussion

Research on student needs shows that QBU students prefer to graduate and find a job rather than continue their education. Since the majority of students graduate before entering the workforce, they consider speaking to be the most important skill for communicating in a work situation. The students chose vocabulary and pronunciation as the most important linguistic aspect.

Implications from the findings of this study are related to course planning and teaching practice at QBU. When planning lessons, lecturers should understand the students' needs is to prepare for future job. Teachers need ESP material that is obtained from various sources from the internet covering linguistic aspects such as vocabulary related to accounting technical terms and balanced language skills to develop both communication and interpersonal skills, continue speaking and writing to suit the student's target needs.

For program developer, it is necessary to supplement English teaching hours so that learners have more lessons to learn and practice English communication

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