

# **DOCUMENTAL ANALYSIS ON TEACHING ENGLISH FOR SPECIFIC PURPOSES (ESP) TO ACCOUNTING UNIVERSITY STUDENTS**

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## **Abstract**

Literature on ESP for accounting students has an important role in determining the methodologies and strategies students face during their learning process. The last statistics on English performance for accounting students reveal that the market demand for bilingual accountants is not met in the country. Therefore, the present documental analysis focuses on assessing the current literature on the matter and the given methodologies that are used in universities, including the strategies to deal with the different challenges students must acquire the language parting from their mother tongue, adapting to grammatical rules, error correction, and many other factors relevant to the learning process. This assessment is also seen from the strengths and weaknesses points to comprehend the contributions that the literature provides for English teachers. A qualitative approach was applied to get information which was analyzed through a deep documental review. Final conclusions evidenced the importance of using authentic material in the teaching and learning processes.

## **Introduction**

With the internationalization of Accounting in Colombia, the Public Accountant must develop new skills in the English language, and one way to improve professional competence is to improve the command of this language, which is increasingly essential to achieving professional goals. It is necessary to use the English language in a professional way to achieve the benefits of globalization or, simply, as a powerful work tool on a global scale (Solarte, 2021).

Besides, the level of knowledge in this language allows professionals to acquire the necessary linguistic skills to communicate and interact with confidence in common situations in the business world. The growing globalization that is experienced today

creates the need to have a universal language in business, and this warrants the constant development of language skills for a professional to stand out in the workplace (Gonzalez et al., 2021).

Currently, the professional profile of the Public Accountant in Colombia has changed, largely due to the globalization of the economy and the free trade agreement, which notoriously promotes the English language (Solarte, 2021). During the last two decades, Colombia has sought to improve its international negotiations through a series of associations and projects that seek to lead the nation to the development process that allows it to evolve as an economic force. To achieve this objective, its professionals must be able to establish business relationships and use a common language with investors and managers from other nations in the spirit of business exchange. This means that knowledge of the most common international language is essential for the correct evolution of the economy. Public accountants, being responsible for the financial information of companies, require the ability to communicate and understand all aspects of the scope of their work, not only in their mother tongue but in English. Unfortunately, these expectations are not met since public accounting students are at the bottom of the statistics on English evaluation performance, according to the data released by the Colombian Institute for Education's Evaluation (in Spanish called ICFES) (Rincón Báez & Becerra Plaza , 2018), and consequently, do not handle the required level of English for these scenarios. For accounting university students reaching bilingualism could mean better job opportunities and better performance on their daily responsibilities.

This study makes a review of articles, thesis, and research papers related to the subject of learning English as a foreign language in university by accounting students to find out about methodologies used in the different research reviewed to effectively understand and apply those to a specific university. From this, the following research question is proposed, Which strategies and methodologies should be included in the teaching process of English as a foreign language in accounting university students?

This documental review aims to benefit students with this knowledge, moreover, knowledge of the language is linked to concepts such as competitiveness, innovation, and growth, contributing to significantly improving their job expectations and at the same time

gaining a competitive advantage in professional life. Knowledge of English facilitates international relations and business. This is linked to the line of research: didactic, culture, and society. Proposing knowledge in English will facilitate the interpretation of international standards aimed at improving accounting practice among professionals in this area.

### **Main Objective**

To analyze the strategies and methodologies for teaching English for specific purposes ESP to accounting university students.

### **Specific Objectives**

To identify the most relevant strategies for teaching English for specific purposes (ESP) to accounting university students.

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To determine strengths and weaknesses in different strategies and methodologies for teaching English for specific purposes (ESP) to accounting university students.

There is an important interest in this research to increase the impact of teaching English in administrative careers, especially in accounting, and in how this teaching improves the performance of students in the knowledge of international standards and the student's attitude that requires the universities to provide programs that empower them when putting into practice the knowledge acquired in training. Thus, this study is relevant insofar as to allow to know more deeply about the needs of the students of administrative careers, especially those of accounting, according to recent research on acquiring knowledge in English that helps them to be competent professionally, and it provides students with administrative careers, especially accounting with a curriculum full of authentic terminology in English, within the framework of the international basic language of accounting that will let the institution to base the necessary changes to improve the continuous training of its students. Therefore, this paper focuses on promoting English as a foreign language.

## **ENGLISH AS A FOREIGN LANGUAGE**

The English language has grown incredibly since its expansion, and it has experimented with all kinds of communicative phenoms. this is one of them and is considered as the transformation during the acquisition of English by a nonnative speaker in a place where English is not the dominant language, and it is called English as a Foreign Language or EFL.

According to Setiyadi (2020) during the process of acquiring a method that is based on the assumption that we learn another language as a child learns his/her native language (L1) will differ from one based on the assumption that learning a foreign language is not the same as learning a mother tongue. This means, we are not aware of the process sometimes and often we are conscious but, this discussion got deeper, and it presents more arguments regarding the author who cites Krashen who holds that there are at least two different ways of achieving a target language: “Acquisition” and “Learning”. The acquisition is defined as a subconscious process that is identical to the process used in first language acquisition in all important ways, while learning is defined as conscious knowing about a target language. While the *acquisition* is taking place, language learners are not always aware of the results; they are not very concerned with grammatical rules and error correction. They are gaining a target language by living in a society where the language is used in their daily lives. When language learners talk about the rules of a target language, they correct errors, and people in the society do not speak the target language, they are *learning* the target language (Krashen, 1982 see also Setiyadi, 2020).

However, dozens of factors are included in the mix of the English learning process, and don't forget about beliefs, opinions, and cultures that affect it in positive or negative ways. To name some of them are attitude, motivation, psychological, linguistics, and more, for example, imagine the learner whose culture is like the English one, trying to learn could find easy the concept of vocabulary, the sounds of the words are familiar and the system of the target language. To refer to the social aspect we can deduce that the learner is surrounded by many factors in his or her daily routine, like the home, radio, the school, the community, the religion, etc. All these aspects in learning English are uncountable.

The professor or instructor must be persistent and determined. They must have the ability to create the best conditions for learning or teaching new things and to find a model of teaching to adapt to all the needs of the learners and be able to deal with all the factors which affect the continuity and learning styles.

### **ENGLISH FOR SPECIFIC PURPOSES**

English as a foreign language is the learning and use of the English language as an additional language by users with different native languages in a non-English speaking country (Membrive & Armie, 2020), in spite, English for specific purposes is usually defined as a learner-centered approach to teaching English as an additional language, which focuses on developing communicative competence in a specific discipline with characteristics designed to meet the specific needs of the learners, related in content (themes and topics), using authentic work-related documents and materials and promoting cultural awareness seeking to improve interact (Ahmed, 2014). That is the kind of English for specific purpose which focused on the vocabulary and environment that concerns business, management, and negotiation (Wyatt, 2007).

The most outstanding research by Hutchinson & Waters (1987) define ESP as an approach rather than a product –meaning that ESP does not require a particular kind of language, teaching materials or methodology. Robinson (1991) defines ESP as being based on two criteria: 1) ESP is totally goal-directed, and 2) ESP courses develop from a needs analysis that aims to specify what exactly it is that students have to do through the medium of English, and a number of characteristics which explain that ESP courses are generally constrained by a limited time period in which their objectives have to be achieved, and are taught to adults in homogenous classes in terms of the work or specialist studies that the students are involved in (see also Asgari, 2013).

When it comes about the real application of ESP and its goal-directed there are some challenges to address, according to Suzani et al., (2011), the students' demand for ESP is not met adequately, as follows: (1) students are not ready for ESP courses; (2) ESP classes are often too large; (3) sometimes ESP classes are delayed or canceled for no obvious reason; (4) in some universities, the learners' motivation decreases because ESP courses are usually taken place in the summer; (5) students find that ESP is too different

from general English; (6) ESP teaching methods are still passive; (7) ESP teachers' qualification is inadequate. Besides, most students are used to the traditional teaching and learning methods. Therefore, difference in students' proficiency in the same university and among different universities has a negative impact on teaching ESP (Nguyễn & Phạm , 2016).

As previously stated, there are challenges to ESP teaching. The reason behind this challenge is the sudden and constant changes in the orientation of ESP teaching as regards its purpose and effectivity. The most evident manifestation is the conflict between the use of authentic materials vs. constructed ones as the most appropriate means of helping the student's learning process (López Arias & Meristo, 2020). Furthermore, it is also necessary to notice a misconception that in the field of ESP the professor must be an expert in the subject matter. The professor does not have to teach negotiation strategies, management theory, etc. Fitria (2019) underlines the fact that the professor should be seen as an expert in presenting and explaining the language and in taking care of the learners' language problems. The Business English professor must prepare students to communicate in a foreign language, i.e., English about business issues students specialize in (Fitria, 2019).

In other words English for specific purposes (ESP) refers to the teaching and learning of English as a second or foreign language where the goal of the learners is to use English in a particular domain. The teaching of English for specific purposes, in its early days, was largely motivated by the need to communicate across languages in areas such as commerce and technology (Ahmed, 2014) what means, the ESP is trying to supply a particular need for communication in a specific field of teaching and learning process. it doesn't matter the ability reading, writing, speaking, or even listening have an essential role in this complex process. ESP is not different in kind from any other form of language teaching, in that it should be based in the first instance on principles of effective and efficient learning.

## **TEACHING STRATEGIES AND METHODOLOGIES**

Nowadays, teaching is confused with educating, however, in old times people used to think of a professor as a person who provides instruction or education (Davis, 2001). He/She plays a vital role in the lives of the students in the classroom besides, in the implementation of didactic strategies, the professor becomes a mediator between the student and knowledge, therefore the procedures must be used in an intelligent and adaptive way, to help students to build their activity properly and thus be able to achieve the learning objectives that are proposed (Peña, 2014).

The role of the teacher in elementary schools is to impart education and encourage learning. Relationships with teachers may influence students' learning and achievement in a variety of ways. The motivation to learn is a tendency to find academic activities meaningful and worthwhile. Students are motivated to learn to try to make sense of classroom activities and to master the skills and knowledge of the tasks (Davis, 2001). On the other side, the teacher used to be a transmitter of knowledge and, adding to the outcome of repetitive, useless, obsolete, and antipedagogic practices if you put all that together the objective of teaching will be unreachable. That's why it is necessary to research and keep looking for new practices for improving the constant process of teaching.

Professors must keep up with the trends in teaching and integrate different technology-related activities in classrooms teaching English which activates new motivations and helps to increase the integration of the students. (González, 2015).

In the field of higher education institutions need to offer quality education. Quality teaching is defined as one that manages to achieve teaching goals distinguished by their ambition and complexity, such as seeking for students to achieve critical thinking, be creative, and develop complex cognitive skills (Guzmán, 2011). That is why it is important that professors at university have qualities that transcend through the wide domain of the subject matter and what they teach beside the pedagogical and curricular domain the teacher will be able to adequately present the material following the pedagogical guidelines in order to make it understandable to the students (Guzmán, 2011).

As well, in this research, English for Specific Purposes has different approaches and contrasts with General English. While English for general purposes emphasizes language proficiency, ESP courses emphasize "something outside of the language through the

medium of language". According to Gusti (2009) this statement views language mastery as a prerequisite skill that learners must have in order to function well in their future workplace. The purpose of English for Specific is to enable students to learn the English language in the field of the learner's needs. Thus, contents, methods, or teaching strategies are based on the learner's reason for learning. analyzing the methods and strategies is next.

### **Methodology**

This is qualitative research, according to Denzin, & Lincoln (2012) qualitative research is a focused multi-method, including the interpretation and naturalistic approaches to its object of study. This means that qualitative researchers study things in their natural situation, trying to understand or interpret phenomena in terms of the meanings that people give them (Denzin & Lincoln, 2012).

Multi-method refers to qualitative research as a joint of practices with multiple approaches and these practices do not belong to this type of research properly so, in other words in this kind of investigation any technique, method, or approach is very useful to provide important insights and knowledge and that is why no specific method or practice can be privileged over others.

A documental analysis was done to assess the landscape of various factors relevant to this study. Not only by its textual analysis but also as discourse analysis. Combing through several research papers that evaluate the teaching and learning of English for Specific Purposes and the challenges faced by accounting students in different case studies, it is possible to analyze through its definition of concepts, statements, methodologies, results, and conclusions leading to a preliminary evaluation of the contributions that apply to the focal context covered here. Given that this paper's main objective focused on strategies and methodologies for English teaching, it was appropriate to establish verifiable baselines in different contexts to enclose as many concepts as possible.

### **Analysis**

A documental analysis has been used for many years and is an organized process for reviewing or evaluating documents (Bowen, 2009). Like other analytical methods in qualitative research, document analysis requires that data be examined and interpreted to elicit meaning, gain understanding, and develop empirical knowledge (Corbin & Strauss,

2008; see also Rapley, 2007); in sum, this is a valuable research method for rigorously and systematically scrutinizing the contents of any kind of document. Any document containing text is a potential source for qualitative analysis.

The documental analysis of this qualitative research showed evidence about the different strategies and methodologies used in the teaching of English for specific purpose and it is focused on the solutions related to the problem without forgetting the importance of creating a format for processing essential or relevant elements of the information. This was a systematic and structured process that allowed made a triangulation where interspersing the information and personal interpretation results in deep and complete analysis.

**Table 1:** Type of paper for the information.

<b>TYPE</b>	<b>NUMBER OF DOCUMENTS</b>
Articles	12
Thesis	5
Research papers	2

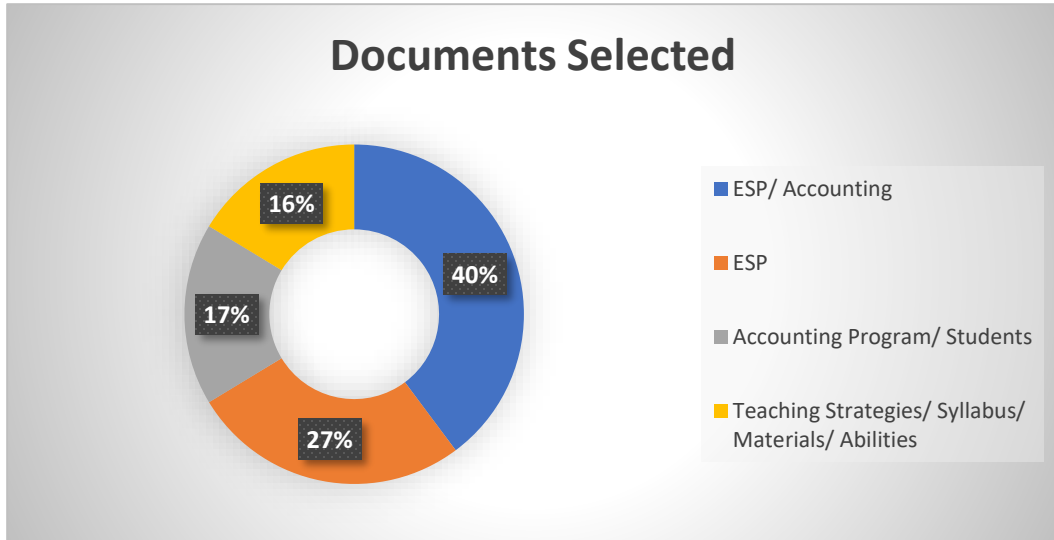
**Source: Authors (2022)**

**Table 2:** Source of information

<b>SOURCE</b>	<b>NUMBER OF DOCUMENTS</b>
Google scholar	14
Journals	5

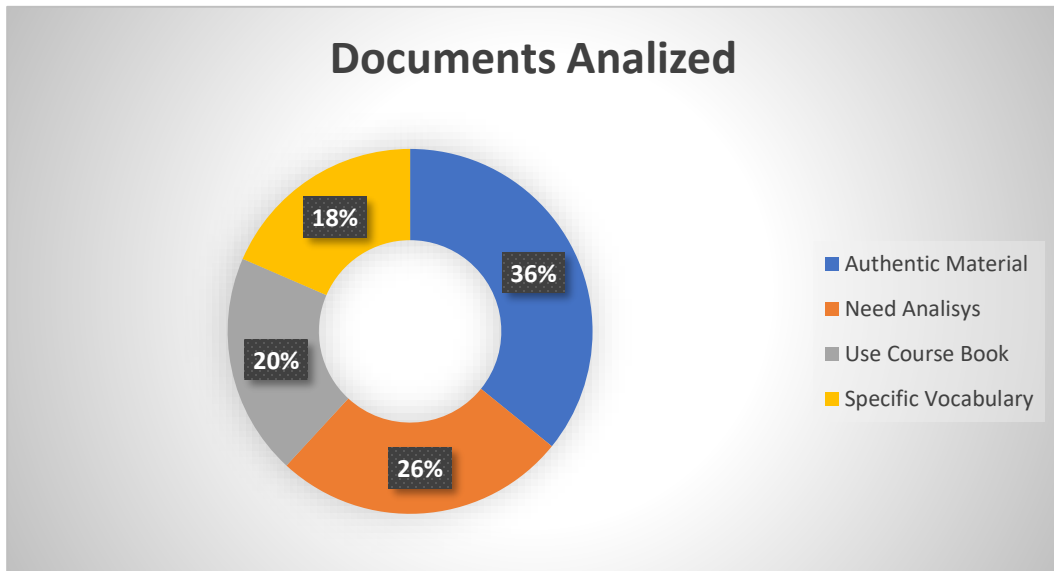
**Source: Authors (2022)**

**Graphic 1:** Type of document selected.



**Source:** Authors (2022)

**Graphic 2:** Type of document analyzed.



**Source:** Authors (2022)

REFERENCE (APA)	DEFINITION OF CONCEPTS	RESEARCH QUESTION AND STATEMENT.	METHOD: Designs and scope Sample, Instruments (questionnaires or observation pattern and its categories, procedures)	RESULTS	CONCLUSIONS / LIMITATIONS	CONTRIBUTION TO YOUR STUDY.
<p>The pedagogical challenges of English for specific purposes (ESP) teaching at the University of Muhammadiyah Malang, Indonesia</p>	<p><b>Students' readiness for ESP</b></p> <p>Findings emerge from the teacher data was the students' lack of readiness for ESP. This was due to two factors which are: the freshmen have low levels of English proficiency when they enter UMM, and the teachers lack the capacity to engage fully with ESP teaching. This lack of the capacity in teachers impacted significantly on their classroom management. According to ESP teachers, many of the students at UMM are not actually ready for the level of instruction incumbent in the ESP program. ESP, as the name suggests, is the teaching of English related to students' majors. It means that students are supposed to already understand and be able to use Basic English. ESP contains specific materials and subject related terminology, however, the teachers were often unable to cover this in the first semester because many students had still not mastered Basic English. However, even when teachers returned to using General English materials, some of which as low as those targeted at the high school level, many students</p>	<ol style="list-style-type: none"> <li>1. ESP may be related to or designed for specific disciplines.</li> <li>2. ESP may use, in specific teaching situations, a different methodology from that of General English.</li> <li>3. ESP is likely to be designed for adult learners, either at a tertiary level institution or in a professional work situation. It could, however, be for learners at secondary school level.</li> <li>4. ESP is generally designed for intermediate or advanced students.</li> <li>5. Most ESP courses assume some basic knowledge of the language systems</li> </ol>	<p>The present study was designed to examine information if the ESP teachers at the LC have been equipped with the principles of ESP pedagogy. It does so using a descriptive qualitative approach. The philosophical assumption underpinning this qualitative approach is constructivism. "Constructivism or naturalistic inquiry studies real world situations as they unfold naturally, in unobtrusive, non-controlling ways, and with openness to whatever emerges</p> <p>To know the answer, there is a reliance on the voices of the informants through extensive use of quotes, and the interpretation based on themes that reflect the words used by the participants the representation of the participants" views through these closely edited quotations is checked in such a way that they have the final word on the interpretation. Hence, there is a need for collection of intensive descriptive data to allow for interpretation</p> <p>The data were collected by interviewing the members of three cohorts to construct multiple realities which were explored from the perspectives of the different research participants. This yielded</p>	<p>This study found several issues of ESP teaching which confirm the previous research. First, there are several characteristics of ESP discussed in the literature elsewhere that ESP must be „carefully delineated and addressed with tailored to fit instruction for specific learners in the specific contexts" (Belcher, 2006). However, to understand specific types of learners is not easy at UMM context. Students at UMM are very diverse in terms of their needs, motivations of studying at tertiary level, their school experiences, their English achievements, and their priority of life. For example, in regard to students' low English ability, there are some possible factors as well</p> <p>Students enrolled at UMM came from different</p>	<p>Clearly the current study provides an answer to the research question above. It is prevalent that ESP teachers at UMM were not sufficiently prepared to handle ESP classes. The teachers seemed ill prepared for the task because of insufficient ESP teaching knowledge and skills resulting in poor teaching capabilities. There is a need for continuous NA approaches to be undertaken so that the ever-changing gaps between what has been taught and what are the current pedagogical practices in regards to English teaching and learning can be accurately identified. Teachers are more likely to implement new practices well if they receive support while trying them in the classroom. That is why the intensity and duration of the program are important factors to consider when designing a professional</p>	<p>The current study explores the challenges faced by English for specific purposes (ESP) program at universities but as a part of their commitment to improvement, those universities are working to better prepare students for employment so that they may function well in their workplaces.</p> <p>The findings showed four aspects which ought to be crucially applied in ESP classrooms but are relatively absent. Those are communication focus, learner-centered, collaborative teaching and practical and authentic materials. Since several aspects of ESP teaching are not quite similar to teaching General English</p>

	<p>still experienced difficulties with the English learning.</p> <p><b>Teachers' readiness for ESP</b></p> <p>As a consequence of the low English proficiency of the majority of freshmen at UMM, most ESP teachers focus on General English (GE). However, teaching ESP is not only problematic because of the students' ability, LC teaching staff also admitted their concern about being able to teach ESP effectively. Two teachers admitted that ED prepared its graduates for teaching GE at high school level not ESP at a tertiary level. So, there was an obvious mismatch between the curriculum and the prevalence of teachers who had an adequate level of skills and knowledge to teach ESP. Hence, many of the teaching staff expressed the desire for ED UMM to support its teaching graduates more fully.</p> <p>Three ESP teachers commented that when they were studying, they did not learn enough about pedagogy. They maintained that once they engaged in professional teaching, they still need to develop themselves and, in fact, they will always need to keep on learning. Despite this they did indicate that they believed that the ED UMM does provide its graduates with sufficient teaching skills,</p>		<p>different conceptualizations of challenges of ESP pedagogy.</p>	<p>geographical regions- remote areas and capital and big cities- which resulting to different types of English learning experiences. Majority of students from remote and some small cities as well in FGD express a negative experience of English teaching due to its grammar teaching focus. This teaching strategy developed students' rote-learning and memorization so students were missing the pleasant and enjoyable sides of learning. And when students did not feel the enjoyable moment in their learning, their motivation decreased and this will affect their English learning outcomes in the long run.</p> <p>Moreover, at the classroom level many teachers were emphasizing more on teaching grammar than focusing on preparing learners „for chosen communicative</p>	<p>development program and these can be planned and achieved when the data about their needs are comprehensive. Further, the professional development needs should be approached from two perspectives:</p> <ol style="list-style-type: none"> <li>1. The target language needs that is, to improve and maintain teacher English proficiency and</li> <li>2. The pedagogical needs that is, to gain knowledge and skills for language teaching.</li> </ol> <p>The employers can play a crucial role in improving the ESP program at UMM. The change from a top-down approach to a more team-work cooperative approach in the construction of the ESP syllabuses would be likely to bring about a positive improvement. It is recommended that such a cooperative approach would involve the Deans of the Faculties or those who represent them, the ED UMM lecturers, ESP teachers, alumni and student representatives. A redesign of this program should offer</p>	
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	<p>and when they are teaching, they can make use of those strategies and techniques to deal with ESP subjects and the specific terminology of the course.</p> <p><b>The pedagogical challenges of ESP teaching in this context</b>  <b><i>Communication as a part of ESP pedagogy</i></b></p> <p>It is important that appropriate ESP pedagogy is incorporated into the curriculum. According to all three groups- management, teachers, and students (to various degrees), developing communicative English should be the priority. To achieve this, many of the teachers described how a key factor for successful language learning is language use. However, some also described how speaking is the hardest skill to develop since students need to have confidence in order to produce the target language. In response to this, others suggested that students needed to be able to read and to listen a lot because this gives them the type of models of English, they need in order to speak well. Although it was clear from the range of responses that being able to communicate orally in English is a key every student need, what appeared less clear from the responses is how this might be achieved.</p>			<p>environments. Even in communication or speaking classes, many were still trying to focus more on accuracy than fluency</p> <p>This would bring some serious drawbacks. First, the development in the learner of a capacity to communicate is neglected, and in most ESP materials, the learner is presented with uninspiring content and language exercises which lack any clear communication focus. As a result, ESP is, at present, a rather un-communicative form of language teaching. These phenomena were also proved true in many EFL and ESL contexts. Teachers were found to continue teaching discrete aspects of the language</p>	<p>flexibility for the thousands of freshmen enrolled at this university. A one-size-fits-all approach has long been discredited by research findings (Long, 2005), but is still practiced in many tertiary institutions including UMM.</p>	
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Other students highlighted the difficulty they had encountered while learning English, particularly during their school years. For example, they indicated that although it is a compulsory subject in Indonesian high schools, their ability to communicate is not well developed. They described how they were required to memorize many grammatical patterns rather than being encouraged to learn how and when to use them.

***Learning-centred teaching***

At the target university several ESP classes observed indicate that teacher-centred approach was still used. For example, the teaching strategies used by many during the teaching of reading were translation, text presentation, and jigsaw tasks. In the translation activities, the teachers together with their students, translated a reading text line by line. As each new line was encountered, the teacher would point to a student to read aloud.

***Collaborative teaching***

Collaborative teaching was another teaching strategy suggested by the employers at UMM as a way to overcome some of the current problems with the LC. Collaborative teaching involves two teachers: a language teacher and a content teacher working together in the

	<p>classroom at the same time. The deans of the faculties agreed that a collaborative teaching approach would help address the problem of the language teachers lacking content knowledge and the content teachers lacking the linguistic background to assist the teachers well.</p> <p><b>ESP materials development</b></p> <p>What have been done by ESP teachers at the target university were developing materials accordance with the things that have been given when they were studying at English Department. This is contradicting with principles of developing ESP material claimed by some scholars. Dudley-Evans and St. John (1998) claim that sourcing appropriate material is one of the crucial roles for ESP teachers. Such materials should help prepare students to function outside the classroom, such as in their future workplaces.</p>					
<b>REFERENCE (APA)</b>	<b>DEFINITION OF CONCEPTS</b>	<b>RESEARCH QUESTION AND STATEMENT.</b>	<b>METHOD: Designs and scope Sample, Instruments (questionnaires or observation pattern and its categories, procedures)</b>	<b>RESULTS</b>	<b>CONCLUSIONS / LIMITATIONS</b>	<b>CONTRIBUTION TO YOUR STUDY.</b>
	Accountability and Development in the Course Evaluation	1. Are students' learning needs satisfactorily met? What are their learning outcomes?	Materials and Methods	Table 1 shows that more than half of the students attained total score above	In this study, the effectiveness of the ESP course evaluation is viewed from the perspective of two parties, students and	The study, in general, help in the ESP course design process and the implementation of activities and tasks. The praxis also verifies the

<p><b>Blended Course Evaluation in the Context of English for Specific Purposes: Accountability and Development</b></p>	<p>Accountability is defined by Norris (2016) as “a program evaluation to do with a heightened emphasis on holding public schools, teachers, and students accountable to certain expectations for adequate performance, primarily in terms of learning achievements” (p. 172). To account for learning achievements, in some researchers’ advocacy, is test-based. They argue that student testing is a key element of accountability, and the importance of test-based accountability will not decline (Hout &amp; Elliott, 2011; Linn, 2000). The results of tests may reveal some issues in teaching and learning but cannot cover all.</p> <p><b>Designing the ESP Blended Learning Course</b></p> <p>The ESP course, English for Agriculture and Forestry, is instructed in English for graduate students majoring in Agriculture and Forestry. It has been open to graduate students for five years since 2014. The early implemented course failed to engage students and</p>	<p>2. Do the course curriculum and the instructor need modifications? If yes, what are they?</p> <p>The results from learning outcome assessment evidently illustrate to stakeholders that students’ learning needs have been satisfactorily met and they gained satisfactory learning outcomes. In addition, it is valuable for cyclical practice, in which the instructor can refine the ESP course from the aspects of adding academic presentations, using English as the instructional language, consolidating the disciplinary community for students to share knowledge, and fostering their critical thinking.</p> <p>This research attests the validity and reliability of the evaluation framework for the ESP course. Moreover, it promotes the studies about the effectiveness of establishing the disciplinary community in the context of ESP learning.</p>	<p>A total of 88 first-year graduate students majoring in Agriculture and Forestry participated in the study. They took this blended course in the second semester of 2017 taught by the researcher. Data were collected from the students’ task grades, a questionnaire survey of the course evaluation, students’ comments, and teaching observation.</p> <p>Students’ grades and the data of the course evaluation survey were quantitatively analyzed to demonstrate that the students’ leaning needs have been satisfactorily met and those students gained decent learning outcomes. It was adapted from a set of survey questions for evaluating blended learning courses (The New Teacher Project, 2014) with a modification of items 19, 20, 23 to ensure the survey was more appropriate to the blended course.</p>	<p>60, around one sixth students scored 50 to 59, and only four students scored below 50. The instructor checked the students’ attendance and their task completion record, finding that the low performing students missed several class sessions to do their research experiments outside the university and so they did not spend adequate time on their online learning or get involved in online discussion.</p> <p>These results suggest that the students in general have gained satisfactory learning outcomes in their blended learning. However, the students’ task grades are only one point of reference when evaluating the students’ learning outcomes. These achievements need to be further explored from the questionnaire survey and their written evaluation.</p>	<p>the instructor, and the course is evaluated from the two aspects, accountability and development, of which accountability demonstrates to stakeholders the course has achieved the intended outcomes and development provides valuable information for ongoing refinement of the course, which can be concluded as follows:</p> <p>Firstly, the evaluation in general shows that the course is effectively designed and implemented. The summative course grades are in line with the institutional expectations. More importantly, the students’ disciplinary needs, which are reflected by the learning outcomes, have been met. Secondly, students related academic skills have been practiced in the learning process where they learned to collaborate with each other to share their knowledge and think critically. argues, fostering critical thinking among students was helpful for students to better understand the scientific process and to become more experimental and refutational in their scientific study. In the future, the instructor will be more involved in the online/</p>	<p>research results attained by Zhang (2020) that students’ disciplinary knowledge and skills, their motivation to apply what they have learned to their professional studies, and the greater satisfaction with their learning progress have been effectively promoted in the blended learning paradigm. Additionally, the results have attested the validity and reliability of the evaluation framework for the ESP course, and this could be kept probing for evaluating blended courses in other language curricula in the future studies.</p>
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	<p>also failed to meet their learning needs, which included the improvement of their essay writing ability in English, the requirement to have their papers published in indexed international journals, and the enhancement of their academic communicative skills so that they can advance independently in their professional studies.</p>				<p>classroom session and design more academic activities to engage students in the disciplinary community so that they can actively interact with their peers, share their understandings, and make greater progress in their professional study.</p> <p>Thirdly, as the findings from the students' evaluation discussed above, students may not be adapted to the English immersion learning environment at the beginning, but they gradually get used to it, and the results confirm that their English listening ability has been improved. In this regard, the instructor will continue using English as the instructional language both in the online leaning and face-face-classroom teaching to practice students' English listening ability. In the process of using the direct method, trans-semiotising will be continuously used to help students understand the meaning of words or expressions.</p>	
<b>REFERENCE (APA)</b>	<b>DEFINITION OF CONCEPTS</b>	<b>RESEARCH QUESTION AND STATEMENT.</b>	<b>METHOD: Designs and scope Sample, Instruments (questionnaires or observation</b>	<b>RESULTS</b>	<b>CONCLUSIONS / LIMITATIONS</b>	<b>CONTRIBUTION TO YOUR STUDY.</b>

<p><b>Teaching of Instrumental English in Accounting: Tool to build meanings</b></p>	<p><b>Historical-Social Activity Theory</b></p> <p>The activity theory (Leont'ev, 1981) establishes that the individual interacts with his natural and/or social environment through the use of both material and intellectual tools. The interaction is not direct but mediated by tools and/or instruments.</p> <p><b>Gender theory</b></p> <p>This study is based on the American version that conceptualizes gender as an operationalized social action, where writing mediates different systems of activity to produce stability (Bazerman, 1994). This view is opposed to the idea of gender as a static format or category. Genre theory raises the ways in which writing connects the school, the educational system, with other social practices. This theory is characterized by the following aspects. According to Miller (1984), genres can be defined as typified forms of interaction between activity systems.</p>		<p><b>pattern and its categories, procedures)</b></p> <p><b>Methodology</b></p> <p>This research is framed within the qualitative paradigm and, particularly, within the activities that characterize action-research. In this sense, the researchers selected a sample of seven students from the master's program in Accounting Sciences, Faculty of Economic and Social Sciences, of the Universidad de los Andes, in Mérida, Venezuela, who demonstrated to be seriously convinced that reading in English, fundamentally it was equivalent to “knowing grammar and vocabulary”. In addition, the selected students expressed their willingness to participate in the study. Their original names were changed to pseudonyms. The place of the investigation was the classroom of the English course itself. The collection, analysis, classification, categorization and interpretation of the information was carried out from the very first day of classes and was maintained even after the class program had concluded. Techniques and instruments such as observation, writing of field notes, recorded interviews, surveys, specific</p>	<p>Reading is seen as a shared instrument or tool that allows both the psychological and socio-historical development of the individuals that make up a specific community such as accounting. <b>The results</b> suggest that reading in this community of practice (Wenger, 2001) requires knowing and using different linguistic aspects and appropriate reading strategies for effective participation in doing and redoing accounting theory and practice.</p>	<p><b>Final Reflection</b></p> <p>Initially we must reaffirm that learning to read in a foreign language, in English in this case, is a complex activity located in specific contexts or areas of disciplinary knowledge, which implies much more than simply knowing grammar and vocabulary. We do not deny that knowing grammar and using a good vocabulary are important, but there is no grammar or vocabulary that works without a social-historical context. Without this context, the teaching of linguistic aspects would be, unfortunately, an arbitrary academic exercise, without a sense of usefulness and professional relevance. Undoubtedly, linguistic aspects are necessary, but not sufficient, as has been shown in this study.</p>	<p>An important aspect to realize in this research is Autonomy which develops through reciprocal interactions and is manifested through the integration of considerations about oneself, others and society. The individual contributions of the students in the teaching-learning process gives them a sense of belonging and usefulness.</p>
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	<p><b>Meaningful Learning Theory</b></p> <p>For a long time, learning was considered to be synonymous with behavior change; this, because a behaviorist perspective of educational work dominated; However, it can be safely stated that human learning goes beyond a simple change in behavior: it leads to a change in the meaning of experience.</p> <p><b>Theory of Knowledge/Situated Learning</b></p> <p>According to this theory, knowledge is an active relationship between an agent and the environment, and learning occurs when the learner is actively involved in a complex and realistic instructional context (Young, 1993). The most extreme position of situated learning holds that not only learning but also thinking is situated, and therefore should be considered from an ecological perspective.</p>		<p>questions through email, collection of activities written by the students and documents prepared by the teacher were used. The study basically lasted a semester. Finally, the research report was organized and presented descriptively.</p>			
<p><b>REFERENCE (APA)</b></p>	<p><b>DEFINITION OF CONCEPTS</b></p>	<p><b>RESEARCH QUESTION AND STATEMENT.</b></p>	<p><b>METHOD: Designs and scope</b>  <b>Sample, Instruments</b>  <b>(questionnaires or observation pattern and its categories, procedures)</b></p>	<p><b>RESULTS</b></p>	<p><b>CONCLUSIONS / LIMITATIONS</b></p>	<p><b>CONTRIBUTION TO YOUR STUDY.</b></p>

**English for Specific Purposes for Accounting Students**  
**DR. SUYADI, S.Pd., M.A.**

Why do you think that English subject should not appear in the curriculum?”

“When you were at university, did the lecturer teach you using English for specific purposes or General English for accounting program?”,

“Specific materials for learning English for Specific Purposes at accounting program should be?”

“Learning English should combine between the target knowledge and the English skills”.

This research has been done in one of the universities in Jambi Province which the only university has accounting program in Jambi Province. There were three parties which were given questionnaire to support this research they were the active students, the lecturers who taught English, and the ex-students of accounting who had a job in a particular bank in Jambi Province.

Data were collected during March to April 2015 at Accounting Department of Jambi University. The students were given questionnaire and depth interview to gather the information. There were 46 students given the questionnaires with the following results

The position of English in curriculum is very important, but when the students were asked to give their reason on the question whether English should appear in curriculum, some students answered that it was better not appear in the curriculum

To conclude the above results, it was clear that a new teaching material for accounting students became a crucial textbook to be written in order to match between the students target needs and the students’ learning needs at Accounting Department. Both sides of knowledge are at the same level of importance to be applied in the classroom, accounting knowledge was the students’ target knowledge which was needed to be learnt along with the skills of English at the same time. There were 5 students or 10.87% who wanted English should not appear in the curriculum. To follow up this result, the researcher randomly interviewed some students to know the reason “Why do you think that English subject should not appear in the curriculum?” Those students answered with this answer: English which was taught into the classroom was interesting enough, as it has no relation with our study program, accounting. (The researcher translated it into English as

Their future profession would be as accountants who need their specific knowledge in accounting and at the same time the needs of learning English perceived would be very important as well to face the free trade area.

1. For the active students of Accounting Department, this results could be taken as the main textbook for learning English at accounting program as the contains of the book is matched with the target needs of accountancy. Learning English would not be bored any more as the topics were shaped well.
2. For the lecturers of English who teach English for accounting, this research result can be taken as an alternative textbook to the classroom in order to maximize the learning target of the students.
3. For the institution, it is very important to understand that every study program has its own specification which needs to have a specific English teaching material in order to improve the students’ motivation in learning it. To improve the students’ motivation in learning English,

The findings revealed that the students of accounting program need a specific material in learning English which has tight relationship with their study program. While English skills are need to be combined with the knowledge target of accounting, especially reading for enriching their vocabularies in accountancy. Writing is also needed to write some report and writing presentation papers.

motivation in teaching and learning process in the classroom. English skills should be combined with the specific materials in order to match accounting knowledge and English knowledge.

				<p>the students cannot answer in English)</p> <p>The results of this research was a textbook entitled English for Accounting for University Students which its main purpose is to promote the students' knowledge of English through learning accountancy.</p> <p>It is hoped that both knowledge will improve at the same time. These factors need to be taken into consideration by ESP lecturers when preparing or adapting authentic materials for teaching purposes. Choosing course-books, arranging syllabus, adapting authentic materials are some steps before teaching and learning process is held in the classroom.</p>	<p>the institution needs to consider about the credit of English subject at least 4 or 6 credits which divided into two semesters.</p>	
<b>REFERENCE (APA)</b>	<b>DEFINITION OF CONCEPTS</b>	<b>RESEARCH QUESTION AND STATEMENT.</b>	<b>METHOD: Designs and scope Sample, Instruments (questionnaires or observation pattern and its categories, procedures)</b>	<b>RESULTS</b>	<b>CONCLUSIONS / LIMITATIONS</b>	<b>CONTRIBUTION TO YOUR STUDY.</b>
		As ESL (English as a Second Language)	The researchers have interviewed 54 Bina Nusantara university graduates from accounting		<b>Conclusions.</b>	With structured data collection, it can be concluded that the students

<p style="text-align: center;"><b>ENGLISH SYLLABUS FOR ACCOUNTING STUDENTS AND THE NEEDS OF ENGLISH IN BUSINESS WORLD</b></p> <p>Djuria      Suprato; Ienneke      Indra Dewi; Paulina;</p>		<p>educators, how can they tailor the lessons to meet best of needs that the student populations seek to reach? How can they determine if they have been successful in helping reach the needs of the students?</p>	<p>department of 2013- 2014 and three public accountant firms from big four in Jakarta. All the information about university graduates is obtained from Bina Nusantara Alumni Resource Center.</p> <p>The researchers choose the respondents that are predicted to work in accounting firms or multinational companies. Based on the data, the researchers contact the graduates and ask their job by emails. After collecting the answer, the researchers classified them into two parts, the entrepreneur and the employee's group.</p> <p>The researchers only focus on university graduates who are working in a company. While collecting graduates' data (54 working graduates), the researchers also search for the contact of big four companies in Jakarta (4 firms but only 3 replied our questionnaire) and call them to find the email of the Human Resource Department to send the questionnaire.</p>		<p>The assumption that separately applied intensive reading training and frequency of testing improve student's reading skills proved to be correct. The combination of reading skill training of medium intensity and high frequency of testing showed the best results (Table 2, group II); it can be efficient with the students with lower level of knowledge and achievement in English language tasks. The second assumption that change of the nature of the text used in testing does not affect achievements in reading comprehension tasks also proved to be correct, except with the students with inadequate level of general foreign language skills (Group II, Table 2 and Group IV, Table 3) and at low levels of academic education (Group V, Table 4).</p>	<p>need to practice English to improve the communication skills of speaking and writing to get good reports in English</p> <p>The University has provided adequate training, and the results can be felt by the graduates who are now working in multinational and international companies.</p>
<p style="text-align: center;"><b>REFERENCE (APA)</b></p>	<p style="text-align: center;"><b>DEFINITION OF CONCEPTS</b></p>	<p style="text-align: center;"><b>RESEARCH QUESTION AND STATEMENT.</b></p>	<p style="text-align: center;"><b>METHOD: Designs and scope Sample, Instruments (questionnaires or observation pattern and its categories, procedures)</b></p>	<p style="text-align: center;"><b>RESULTS</b></p>	<p style="text-align: center;"><b>CONCLUSIONS / LIMITATIONS</b></p>	<p style="text-align: center;"><b>CONTRIBUTION TO YOUR STUDY.</b></p>

<p><b>Designing English Specific Purpose Materials for the Students in Accounting Program at Politeknik Negeri Ambon</b></p>	<p><b>Introduction</b></p> <p>Learning materials are the most important things in teaching and learning process. They can help the lecturer to accomplish his/her duties in teaching. However, what is the real meaning of learning materials? Learning materials can be defined as anything or any sources that can be used to assist the students in the process of language learning. It can be textbooks, workbooks, audio video, photocopied handouts, paper-cutting, or anything that informs the language being learned</p>		<p>The authors used analysis, design, development, implementation, and evaluation (ADDIE) model in doing their research. ADDIE</p> <p><b>Analysis</b></p> <p>Besides analyzing students' needs in POLNAM, the authors tried to analyze the existing English textbook provided by POLNAM with the title "<i>English for Students of Accounting</i>" created by Mukarto (2006) and published by Akademi Akuntansi YKPN Yogyakarta. The researchers used a guidance from Badan Standar Nasional Pendidikan (BSNP) or National Education Standards Agency (2010) related to analysis textbook. The result showed that there was 1.59 related to the appropriateness of content, while the appropriateness of language was 4.00, then the appropriateness of presentation was 1.58, and the appropriateness of graphics was 2.29</p> <p><b>Design</b></p> <p>design their ESP learning materials. First of all, they design the course grid to guide them to accomplish five units materials. The course grid</p>	<p><b>Analysis</b></p> <p>Referring to the information that the authors should do in their research, the first step that they did was to distribute 30 questions to analyze students' needs in POLNAM. The questionnaire consists of two components: (a) students' needs— necessities and wants; and (b) learning needs—input, procedures, setting, students' roles, and lecturer's roles.</p>	<p>ESP for accounting materials was designed based on the weaknesses of the existing material provided by accounting program at POLNAM and the criteria of good reading material. The material was then judged by experts and tested in real life situation. The result of the expert's judgments and the field test became the basis to further improvement and correction until the draft would be finalized as a ready use reading material. Based on the findings from the expert's judgment, the materials are categorized appropriately.</p> <p><b>Design</b></p> <p>Based on the information the authors got from the analysis phase, and then, it was the main key to design their ESP learning materials. First of all, they design the course grid to guide them to accomplish five units materials. The course grid arranged based on the syllabus of ESP for accounting provided by accounting program in POLNAM. Each unit consists of three main parts namely: introduction, main lesson, and reinforcement. In introduction, the authors created several activities to motivate students</p>	
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			<p>arranged based on the syllabus of ESP for accounting provided by accounting program in POLNAM. Each unit consists of three main parts namely</p> <p><b>Development</b></p> <p>the authors then developed their ESP materials for accounting program. There were five units created by the authors based on the course grid and the mapping materials in previous phase. Each unit has 15 to 20 tasks, which has clear and well-designed instructions starting from introduction to reinforcement. All materials had designed were given to the experts to validate their content, language, presentation, and layout. There were two experts who helped the authors to analyze all components of ESP materials</p> <p><b>Implementation</b></p> <p>In this phase, the authors had already redesigned all the mistakes that had been done in the development phase based on the expert judgments' recommendation. Then, they did the implementation. They used class A of the second semester</p>		<p>to learn English by providing some tasks in warm-up activity. In main lesson, there are several tasks/exercises designed in the form of listening, speaking, reading, writing, grammar, and vocabulary to maximize each skills of language for POLNAM students. In reinforcement, there are homework(s) for the students to do their work in their home, reflection for both lecturers, and students did analyse about what had happened and/or will happen in the future related to the materials they have learnt and evaluation to measure their capability in understanding the materials. The materials can be changed if the authors still meet the weaknesses in it. To understand the concept, they drew a diagram</p>	
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			<p>based on random-sampling that they did.</p> <p><b>Evaluation</b> This phase measures the effectiveness and efficiency of the instruction. Evaluation should actually occur throughout the entire instructional design process—within phases, between phases, and after implementation. Evaluation may be formative, summative, or revision.</p>			
<b>REFERENCE (APA)</b>	<b>DEFINITION OF CONCEPTS</b>	<b>RESEARCH QUESTION AND STATEMENT.</b>	<b>METHOD: Designs and scope Sample, Instruments (questionnaires or observation pattern and its categories, procedures)</b>	<b>RESULTS</b>	<b>CONCLUSIONS / LIMITATIONS</b>	<b>CONTRIBUTION TO YOUR STUDY.</b>
<b>English Content-Based Approaches to Teaching Accounting</b>	<p><b>INTRODUCTION</b> This article focuses on the author's three years teaching experience in accounting in a foreign language at the University of La Sabana in Colombia. The system of teaching contents in English at the university level is quite recent in this country (Pineda 1999); therefore, it is necessary to analyze this new pedagogical approach and to design some</p>		<p>Teaching this specific course in English calls for the application of strategies on the part of the lecturer. The following approaches proved to be the most useful and will be subsequently elaborated.</p> <ol style="list-style-type: none"> <li>1. Students realizing the importance of acquiring technical vocabulary in English.</li> <li>2. Applying theory during the class as a language strategy.</li> </ol>		<p>Teaching this specific course in English, calls for the application of the strategies previously explained. Moreover, this is a process of continuous improvement, hence the need to share results with other lecturers and observe similar experiences from different universities. Some of these strategies include the importance of fostering group work in the classroom, developing a constructivist</p>	

	strategies to prepare courses of this nature.		<p>3. Using different bibliographic sources such as journals, books and websites.</p> <p>4. Writing papers which demonstrate student's comprehension.</p> <p>5. Communicating theory utilizing visual tools such as graphs, tables, beamer presentations.</p> <p>6. Progressively reapplying the same financial procedures to more sophisticated settings with increasingly more text.</p> <p>7. Consolidating a strong relationship of cooperation between the lecturer and the Foreign Language Department</p>		approach to teaching accounting theory, providing problems in more simplified English and the use of a variety of bibliographic sources.	
<b>REFERENCE (APA)</b>	<b>DEFINITION OF CONCEPTS</b>	<b>RESEARCH QUESTION AND STATEMENT.</b>	<b>METHOD: Designs and scope Sample, Instruments (questionnaires or observation pattern and its categories, procedures)</b>	<b>RESULTS</b>	<b>CONCLUSIONS / LIMITATIONS</b>	<b>CONTRIBUTION TO YOUR STUDY.</b>
<b>ORAL AND WRITTEN COMMUNICATION APPREHENSION IN ACCOUNTING</b>	Communication apprehension: is one perspective dealing with general concern about problems with communication avoidance and anxiety (McCroskey, 1984a), and it is an area that has received substantial attention from communication scholars. This literature is too vast to review here other than briefly and selectively	<p>1. Why are communicative skills declining in the accounting students?</p> <p>2. What are the causes for the communicative apprehension and what impact do they have in their academic performance?</p>	The research is based on a self-report method. More specifically, McCroskey (1984b) reports three major approaches to the measurement of oral communication apprehension (ORA) initiated in the early days of the research that continue to the present <sup>2</sup> , but, not surprisingly, McCroskey (1984a)	<p>1. Why is it necessary for students to develop a habit of creative learning?</p> <p>Basic education has seen small changes throughout The last 30 result years. Many of the old shown models have different in table methodologies that 2</p>	1. The high attainment in oral or written proficiency for exact meaning alone cannot take the students to the level of communication, talk less of other levels of comprehension that can ensure ultimate acquisition of content presented at this level of education.	<p>1. The theoretical aspects of the study develop important concepts among them the literal comprehension and its components.</p> <p>2. The study reveals that the development of literal level of oral comprehension should start from primary school so that as students</p>

<p><b>STUDENTS: CURRICULUM IMPACTS AND IMPACTS ON ACADEMIC PERFORMANCE</b></p> <p>Gardner, Milne, Stringer &amp; Whiting (2004)</p>	<p>1.The original conceptualization of communication apprehension (McCroskey, 1970) viewed CA as “a broadly based anxiety related to oral communication” (cited in McCroskey, 1984a, p. 13). McCroskey’s later work, however, presented the view that CA was “an individual’s level of fear or anxiety associated with either real or imagined communication with another person or persons” (1977 p.78).</p> <p>Onukaogu (2003) asserts that reading occurs during interplay of visual and non-visual elements which are grammatical constituents of the written text and background or experience of the reader. This also includes the understanding of language as used in the text, reading skills and the reader’s familiarity with concepts presented in the text.</p> <p>Comprehension according to Ngwoke (2006) implies showing understanding of a reading text. The pattern of comprehension of a reading text is evident in the readers’ ability to respond correctly to the issues raised in the text in question form. Therefore, comprehension is operationally defined as the ability to respond correctly to questions derived through ‘wh’-questions transformations on the syntactic structure of given passages.</p> <p>to achieve writing comprehension the reader employs skills such as identifying the main idea of a passage, summarizing the context of</p>		<p>concludes self-report measures are the most valid because CA is experienced internally by an individual. Self-reports also represent inexpensive and efficient methods of assessing large numbers of respondents with minimum effort and imposition.</p> <p>Instruments 1. An adapted Literal Oral Comprehension Attainment Test (LOCAT) was used for data collection. The comprehension passages were extracted and adapted to suit the students’ class and background.</p> <p>Data collection procedure.</p> <p>The instrument was administered to 120 SS2 students, although with a mortality rate of 11, the total data collected was from 109 respondents. The researcher was assisted by English Language teachers from the schools under study. The respondents were required to fill in the required written reasoning responses respectively.</p> <p>The data was analysed statistically using dependent t-test. Data collected were analysed based on the hypotheses in the study.</p>	<p>indicates that the mean of reading for exact meaning is significantly higher than that of reading for information. By implication SS2 students scored higher in their attainment on questions relating to reading for exact meaning than they did in questions relating to reading for information. Also, the analysis shows a p-value of .000 which is less than 0.05 therefore the null hypothesis is rejected.</p> <p>2. What is the difference in the men attainment scores of student between reading for exact meaning and reading for gist in literal reading comprehension?</p> <p>Table 3 reveals that the mean (X) for reading for exact meaning is significantly higher than the mean of reading for gist. For as student to give a gist of a passage then he should possess the ability to understand the sequence as well as the main idea in the passage.</p>		<p>approach senior secondary school they must have developed the inferential and evaluative oral comprehension levels. So that the academical development in higher education can reach the appropriate level.</p> <p>3. The instruments used in this study included an adapted Oral Comprehension Attainment Test, and it takes in consideration the students’ background.</p>
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	<p>a text, generating questions about the information in the text and looking for clues that answer those questions ( Neufeld 2006 &amp; Mercurio 2005).</p> <p>Literal comprehension deals with and does not go beyond facts and details. Tests items used to assess literal comprehension include the ‘wh’ questions like ‘what’, ‘when’, and ‘where’ (Huggins 2009).</p> <p>According to Tizon (2009) reading for exact meaning of vocabulary in context is an aspect of literal comprehension which deals with readers’ knowledge of vocabulary in context. Here the reader can understand meaning of words or phrases through the use of context clues like synonyms, antonyms, examples, prior knowledge, substitution, and inference.</p>					
<b>REFERENCE (APA)</b>	<b>DEFINITION OF CONCEPTS</b>	<b>RESEARCH QUESTION AND STATEMENT.</b>	<b>METHOD: Designs and scope Sample, Instruments (questionnaires or observation pattern and its categories, procedures)</b>	<b>RESULTS</b>	<b>CONCLUSIONS / LIMITATIONS</b>	<b>CONTRIBUTION TO YOUR STUDY.</b>
TEACHING ACCOUNTING IN ENGLISH IN HIGHER EDUCATION – DOES THE	<p>Teaching is controlling, guiding, and facilitating learning, enabling the learner to learn, setting the condition for learning (Brown, 1994, p.161).</p> <p>Accounting is the process of recording financial transactions</p>	<p>The purpose of this study is to provide some insights into the role of the language in accounting learning. We investigate this issue in the program of Teaching Business Related Courses in English for undergraduate students at Guangdong</p>	<p>The method used empirical. In doing the research, independent simple test was used.</p> <p>Instruments A written pre and post-test was used to find out whether or not it is effective to teach Business</p>	<p>Based on pre-test and post-test scores in the control group, the average score in post-test was higher than the average score in pre-test, but the scores was not more effective than experimental group.</p>	<p>Immersion teaching has attracted considerable attention worldwide and immersion teaching in English is attracting more and more attention in China, especially at tertiary level. In this study, the authors take as objects</p>	<ol style="list-style-type: none"> <li>1. The article contains a theoretical framework which define some important concepts such as teaching, acquiring, and proficiency that help to support our study.</li> <li>2. The study implements a procedure for teaching English as a foreign language. In this procedure of</li> </ol>

<p>LANGUAGE MATTER?</p> <p>Huan Cai1 , Meining Wang1 &amp; Yingmei Yang2</p>	<p>pertaining to a business. The accounting process includes summarizing, analysing, and reporting these transactions to oversight agencies, regulators, and tax collection entities.</p> <p>Comprehension Mikulecky (2004, p.16) state that comprehension is part of life. As you read, you make connections between what you are reading and what you already know. Reading is a process employed by an individual in order to understand what an author says (Brown, 1994, p.271).</p> <p>According to Ermita (2007, p.23) there are four levels of comprehension: Literal Level, Inferential comprehension, Evaluative comprehension, Appreciative Comprehension. 1) Literal Comprehension In literal comprehension consists of using two types of tasks. Recognition tasks require students to identify the main points in the reading selection or exercises that use the explicit content of reading selection. Recall tasks, on the other hand, demand that</p>	<p>University of Foreign Studies. Accounting courses in English at GDUFS are taught to two different groups: English majors with higher English proficiency who are required to receive 2 years of intensive training in listening, speaking, reading and writing before taking the accounting course in English and non-English majors who do not receive the same level of English training as English majors do.</p>	<p>Related Courses and technical courses</p> <p>Data collection procedure.</p> <p>In this research, the control group was taught reading comprehension by using conventional strategy after that get pretest. Then, they do the posttest. On the other hand, in the experimental group the researcher gave same pretest and so did in the control group. Then, experimental group was taught reading comprehension by using skimming and scanning techniques. After that they were given the posttest.</p> <p>Data analysis method The data collected was analyzed through three steps; namely: (1) individual scores, (2) conversion of percentage range, and (3) matched t-test.</p> <p>In analysing the data obtained from the test, the writer does the certain steps using the matched t-test. Firstly, the score of the test was tabulated into pretest and posttest to differentiate the result before treatment (pretest) and after treatment (posttest) and find out the significant difference between pretest and posttest. The formula of matched</p>	<p>The Comparison between the Score of the Experimental Group and the Control Group show that it was significant effective to teach reading comprehension by using skimming and scanning techniques to tenth grade students of MAN1 Palembang.</p>	<p>of study the program of the School of English for International Business, GDUFS designed to teach its students business related courses in English and the dual program that provides the same curriculum to students of non-English major from other schools' campus-wide to closely examine the role language proficiency plays in understanding the content of accounting course and to investigate what may influence accounting learning. Unlike similar studies in China, the sample size in this study is larger, covering 1104 students with a span of seven years. In addition, the sample collection avoids the heteroscedasticity issue since the backgrounds of the two groups are similar and their accounting course is taught by the same teacher using the same textbooks and teaching methodology.</p>	<p>teaching, the writer of the research used two focal points, that together represent the student comprehension level.</p> <p>3. The instruments used in the study and de data collection procedure allowed to make a comparison between the experimental group and the control group showing significant results.</p>
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	students produce from memory explicit statements from selection.		t-test is as follows (Hatch and Farhady, 1982:116)			
<b>REFERENCE (APA)</b>	<b>DEFINITION OF CONCEPTS</b>	<b>RESEARCH QUESTION AND STATEMENT.</b>	<b>METHOD: Designs and scope Sample, Instruments (questionnaires or observation pattern and its categories, procedures)</b>	<b>RESULTS</b>	<b>CONCLUSIONS / LIMITATIONS</b>	<b>CONTRIBUTION TO YOUR STUDY.</b>
ENGLISH LANGUAGE AND ACCOUNTING EDUCATION Aysha Khaled Almajed Allam Hamdan	<p>Hamra and Syatriana (2010) stated that reading is a skill that needs exercises. The exercises should consider the reading knowledge, prior knowledge, reading strategies, and reading participation. The learning and teaching process should be designed in such a way to increase the reading motivation and interest of the students.</p> <p>scanning strategy is the strategy for quickly finding specific information in a text while ignoring its broader meaning (Brown, 2001).</p> <p>Maxwell (1970) stated that scanning is the ability to locate specific facts and details quickly.</p>	<p>Can the Accounting courses be understood better if it is explained in the native language?</p> <p>European Journal of Accounting Auditing and Finance Research</p> <p>2. Does studying in language differ than the native language affect the student qualifications and what market need? (all Bahrain ministries are using Arabic Language while all universities are teaching in English Language)</p> <p>3. Is there any interaction between proficiency in both Accounting and English on student's performance?</p>	<p>This research used quasi experimental with non-equivalent group design which involved two groups. They were experimental and control group. The two groups represented the experimental and control group from two skill competences, they were Automotive Technique of Easy Transportation (KR) and Automotive Technique of Motorcycle (SM) groups, respectively. KR group consisted of 28 students and SM group consisted of 27 students</p> <p>Instruments The instrument employed in the present study was reading test. The reading comprehension test was aimed at measuring students' reading comprehension in narrative, descriptive, and news item texts toward the use of skimming-scanning strategy.</p> <p>Data collection process</p>	<p>findings indicated that the students of experimental group improved their reading comprehension after treatment by using skimming-scanning strategy.</p> <p>Based on the research result findings, the data showed that the differences of students reading comprehension after treatment are influenced by treatment given to them. It was proved by the result of statistical data analysis which indicated to the students' progress. Therefore, it can be concluded that there was a significant difference of students' reading comprehension before and after being taught by using Skimming-Scanning Strategy</p>	<p>After conducting skimming-scanning strategy, the students realized that they did not need to know the meaning of all the words in a text in order to get the main idea.</p> <p>The change of the students' habit from reading word by word to skim-scan the passage to answer the reading questions help students in their accelerated reading comprehension.</p>	<ol style="list-style-type: none"> <li>1. In this study is implemented the skimming scanning strategy using the steps stated by Arundel (1999) obtaining significant results.</li> <li>2. This article shows theoretical aspects that are closely related with our study.</li> <li>3. The instruments used in this research include a reading comprehension test that measures the student's reading comprehension.</li> </ol>

			<p>The reading comprehension test was aimed at measuring students' reading comprehension in narrative, descriptive, and news item texts toward the use of skimming-scanning strategy. The reading test model was objective test in multiple choice tests. Before giving treatment, the researcher provided a reading test as a pre-test for both of experimental and control group. The purpose of the test was to recognize the two groups' level before starting the experimental program and to compare the results of the pre-test with the result of the post-test after the intervention.</p> <p>Data method An independent samples t-test was conducted to determine whether the experimental group scored significantly higher than the control group on the mean scores of the pre and post-reading comprehension tests.</p>	<p>In terms of students' level of reading comprehension, most of the students got improvement in inferential and critical level comprehension in experimental group as showed in table 4.5.</p> <p>In pretest, most of the students in control and experimental group did not answer some of the questions and complained the limited time (30 minutes) that the researcher gave. But, after treatment, some of the students in experimental group finished their posttest before the limited time. They just read and answered the questions as fast as they could.</p>		
<b>REFERENCE (APA)</b>	<b>DEFINITION OF CONCEPTS</b>	<b>RESEARCH QUESTION AND STATEMENT.</b>	<b>METHOD: Designs and scope Sample, Instruments (questionnaires or observation pattern and its categories, procedures)</b>	<b>RESULTS</b>	<b>CONCLUSIONS / LIMITATIONS</b>	<b>CONTRIBUTION TO YOUR STUDY.</b>

<p><b>ROLE OF MOTHER TONGUE IN LEARNING ENGLISH FOR SPECIFIC PURPOSES</b> Galina Kavaliauskienė (2009)</p>	<p>Reading comprehension Reading is one language skills which is classified under receptive skills. Reading is clearly an important skill. In fact, it is much more than a single skill: it involves the coordination of a range of abilities, strategies, and knowledge (Kate, 2010).</p> <p>According to Stephanie (2007) reading is a dialogue between the reader and the author. To comprehend what is read, readers must be able to cognitively process the words by drawing meaning from their own experience and knowledge to understand the author's message (Stephanie, 2007).</p> <p>For Lakshmi (2007) reading is the process of using one's eyes and mind to understand the literal as well as the hidden meaning of what the writer was to convey.</p> <p>Reading is a complex process, because it involves both conscious and subconscious actions by the reader (Thomas, 2009).</p> <p>Comprehension involves the meaning of words as they are</p>	<p>To what extent do students use the mother tongue in class?</p>	<p>The participants were the students specializing in Social Sciences at the University and studying English for Specific Purposes (ESP). There were 55 respondents aged 18 to 22 who were predominantly females at the pre -intermediate and intermediate levels. The amount of time spent in L2 environment was 4 hours per week for 2 semesters, which amounts to about 130 hours of English instruction. In this study, a brief survey, which was designed in accordance with the accepted standards to surveys in Social Sciences (Dornyei, 2003 17 -67), was administered to three groups of learners of different specializations. All the statements were rated on the Likert scale of five possible answers: 1 - strongly disagree, 2 – disagree, 3 - not sure, 4 - agree, 5 - strongly agree. The obtained data were statistically processed and interpreted.</p>	<p>the majority of students have a great attitude about reading skill, in fact they consider it as an important source of information. But the problem found here is that the majority of students also depend on dictionaries in their reading.</p> <p>the majority of students use skimming and scanning strategies interchangeably, and since they are scientific students as their teachers claim, they mostly use scanning strategy which helps them to locate specific information in short time. The results showed that Biology students have a positive attitude towards reading, and they use skimming and scanning strategies interchangeably according to their needs and aims.</p>	<p>First, all the learners customarily rely on their mother tongue in learning English. Second, the amount of the native language that students need depends on their proficiency and linguistic situations. Third, the statistical processing of the research findings showed that the data are significant in spite of the small sample of recipients. Finally, the students' autonomously generated reading comprehension exercises, summary writing and back -translation activities help raise learners' awareness of differences between English and the mother tongue and facilitate linguistic development.</p>	<p>The article reflexes on the fact that all the learners customarily rely on their mother tongue in learning English. Also, the amount of the native language that students need depends on their proficiency and linguistic situations. Additionally, the statistical processing of the research findings showed that the data are significant in spite of the small sample of recipients. Furthermore, the students' autonomously generated reading comprehension exercises, summary writing and back -translation activities help raise learners' awareness of differences between English and the mother tongue and facilitate linguistic development.</p>
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	<p>related to each other, it requires both right vocabulary and words in order to be effective (Lakshmi 2006).</p> <p>Mother tongue in the Classroom.</p> <p>In the past, the prevalence of grammar -translation method led to the extraordinary phenomenon: students were unable to speak fluently after having studied the language for a long time. This led to the idea that all use of the mother tongue in the language classroom should be avoided (Harmer, 2001:131). Translation has been thought as uncommunicative, boring, pointless, difficult, and irrelevant.</p>					

REFERENCE (APA)	DEFINITION OF CONCEPTS	RESEARCH QUESTION AND STATEMENT.	METHOD: Designs and scope Sample, Instruments (questionnaires or observation pattern and its categories, procedures)	RESULTS	CONCLUSIONS / LIMITATIONS	CONTRIBUTION TO YOUR STUDY.
<p>ENGLISH FOR SPECIFIC PURPOSES: ITS MEANING AND IMPORTANCE IN PRESENT INDIAN SCENARIO</p> <p>Dr Archana Shrivastava</p>	<p>Absolute Characteristics</p> <ol style="list-style-type: none"> <li>1. ESP is defined to meet specific needs of the learners</li> <li>2. ESP makes use of underlying methodology and activities of the discipline it serves</li> <li>3. ESP is centered on the language appropriate to these activities in terms of grammar, lexis, register, study skills, discourse and genre.</li> </ol> <p>Variable Characteristics</p> <ol style="list-style-type: none"> <li>1. ESP may be related to or designed for specific disciplines</li> <li>2. ESP may use, in specific teaching situations, a different methodology from that of General English</li> <li>3. ESP is likely to be designed for adult learners, either at a tertiary level institution or in a professional work situation. It could, however, be for learners at secondary school level.</li> <li>4. ESP is generally designed for intermediate or advanced students.</li> <li>5. Most ESP courses assume some basic knowledge of the language systems.</li> </ol>	<p>The article analyses the following: The problem with ESP learning does not restrict only to those students who have studied in Hindi medium schools but also with many who have got their education from good English medium schools. Generally, the learners complain that the prescribed textbooks do not satisfy their needs.</p>	<p>The study aims to find the effect of giving the learners a course that may satisfy their urge to know and understand certain language but when it comes to ESP, teachers give more importance to needs analysis, material writers think very carefully about the goals of the learners. Based on my personal observation though India still depends on conventional approach of examination-oriented teaching the scenario is slowly changing. While analysing the syllabus prescribed at various technical colleges I have observed that teachers now days are getting aware of need analysis. The syllabus especially in technical institutes is designed in such a way that it to some extent matches the goal of the learners. While teaching communication skills in an engineering college for few years I observed that the syllabus concentrates even when it is dealing with written communication on writing tenders, quotations, reports, etc which of course will be frequently required by them in</p>	<p>The results of groups in the pre-test showed that there was no significant difference between the reading comprehensions of the two groups. The researchers assumed that the two groups were equivalent as it is taken from their marks in the first secondary and the two groups were divided with relation to their levels in the first secondary</p> <p>The results of groups in the post-test showed the high level of reading comprehension by the experimental group which appears from the means of both experimental and controlled groups. The results showed that there significant difference between the means of both groups due to the use of speed reading strategies.</p> <p>The results showed also that the students in the experimental group were better than the students in</p>	<p>it is recommended that teachers should train students extensively on the use of L2 adaptations to promote learning.</p> <p>The students who participated in the study showed the motivation and attraction during the training sessions based on speed reading strategies.</p>	<p>Though in India and at various Asian countries ESP is still in its infancy but its analysis keeps a tight relevance to our context and its future. To make it flourish we need to make the entire community know what ESP actually represents. We have to come up openly with the differences ESP holds to General English. The trainingcenters should also come up with different curriculum to different learners. With all these efforts ESP will definitely grow.</p>



<p><b>teachers’ perspectives</b></p> <p><b>Eugenio Cianflone (2009)</b></p>	<p>fluent a learner can read out aloud. This type of fluency is less about how well a learner understands and remembers what he is reading and much more about how he decodes the text. If a learner is affluent oral reader, he should be able to read a given text without stumbling or hesitating, use proper intonation and expression (known as prosody) and pronounce most of the words correctly. Silent reading fluency is the ability to read with sustained attention and concentration, ease and comfort, at adequate reading rates (for various grade levels) and with good understanding (Taylor, 2008).</p>		<p>3. observation checklist, field notes, and questionnaire</p> <p>Procedimiento de recolección de datos This study was conducted for 12 weeks from March to May2014. The participants were thirty – one students of X-MIA 2 at SMAN 1 Malang. The time allotment is 2x45 minutes per week. The study comprised of 2 cycles, the first cycle was six meetings and there were four meetings in the second cycle.</p> <p>Metodo de analisis de datos the students reading rate were measured through Word per Minute (WPM) and reading comprehension were considered based on their correct answers. The students were categorized as fluent readers if they could achieve the criteria of success in this study, which was reading in adequate rate (e” 204 WPM) with good comprehension (e”75%).</p>	<p>notes, and students’ reading fluency result, it was finally concluded that using Speed Reading and Extensive Reading activities had already shown significant improvements.</p>		<p>teaching and learning process, specifically in the teaching of reading fluency (reading comprehension and reading rate)</p>
<p><b>REFERENCE (APA)</b></p>	<p><b>DEFINITION OF CONCEPTS</b></p>	<p><b>RESEARCH QUESTION AND STATEMENT.</b></p>	<p><b>METHOD: Designs and scope Sample, Instruments (questionnaires or observation pattern and its categories, procedures)</b></p>	<p><b>RESULTS</b></p>	<p><b>CONCLUSIONS / LIMITATIONS</b></p>	<p><b>CONTRIBUTION TO YOUR STUDY.</b></p>
<p><b>Reading Skills and Reading</b></p>	<p>Reading comprehension</p>	<p>intensive reading training and testing frequency,</p>	<p>Data collection and procedure.</p>		<p>Conclusions.</p>	<p>The present study showed that applying separately intensive</p>

<p><b>Comprehension in English for Specific Purposes</b></p> <p><b>M. Bojovic</b></p>	<p>Readers make use of their existing background knowledge (schemata) to make predictions about what is coming next in the text and about how some new, unfamiliar piece of information relates to what is already known, as in (D. E. Rumelhart, 1980) and (D. E. Rumelhart and A. Ortony, 1970).</p> <p>Reading skills:</p> <p>A reading skill is a cognitive ability which a person is able to use when interacting with the written text. In the taxonomies given in the following paragraph some skills seem more inclusive than others.</p> <p>According to the reference [8], reading skills involve: identifying word meaning, drawing inferences, identifying writer's technique, recognizing mood of passage, finding answers to questions.</p>	<p>applied separately, can improve reading skills in second language; and b) change of the nature of the text used in testing does not affect achievements in reading comprehension tasks.</p>	<p>The research was carried out at Faculty of Agronomy in Cacak (Serbia) during the period November 2007 - June 2009. The participants were undergraduate students – seniors, juniors, sophomores and freshmen - the total number of students participating was 93, divided into five groups</p> <p>Instruments</p> <p>The research instruments applied involve authentic English passages, followed by reading comprehension tests items created for these texts (including multiple choice, true/false technique, cloze test, filling gaps, information transfer techniques – completing diagrams/tables/flowcharts with the required information). The reading comprehension questions were focused on text meaning rather than structural elements. Statistical procedure applied is descriptive statistics.</p>		<p>The assumption that separately applied intensive reading training and frequency of testing improve student's reading skills proved to be correct. The combination of reading skill training of medium intensity and high frequency of testing showed the best results (Table 2, group II); it can be efficient with the students with lower level of knowledge and achievement in English language tasks. The second assumption that change of the nature of the text used in testing does not affect achievements in reading comprehension tasks also proved to be correct, except with the students with inadequate level of general foreign language skills (Group II, Table 2 and Group IV, Table 3) and at low levels of academic education (Group V, Table 4).</p>	<p>reading training and frequency testing an effective impact on the reading skills.</p> <p>It outlines concept regarding to reading, reading comprehension and strategies implemented for the process of reading.</p> <p>Initial and final reading tests were applied to students and the result were compared among the five groups</p>
<p><b>REFERENCE (APA)</b></p>	<p><b>DEFINITION OF CONCEPTS</b></p>	<p><b>RESEARCH QUESTION AND STATEMENT.</b></p>	<p><b>METHOD: Designs and scope Sample, Instruments (questionnaires or observation pattern and its categories, procedures)</b></p>	<p><b>RESULTS</b></p>	<p><b>CONCLUSIONS / LIMITATIONS</b></p>	<p><b>CONTRIBUTION TO YOUR STUDY.</b></p>
<p><b>Identifying Reading Strategies</b></p>	<p>Reading comprehension strategies</p>	<p>1. What are the reading strategies used by ESL</p>	<p>Close-ended questionnaire consisting of 46 items to identify</p>	<p>Limitations</p>	<p>Conclusion</p>	<p>1.The study was carried on teacher regarding on reading strategies they</p>

<p><b>to Teach Literal, Reorganisation and Inferential Comprehension Questions to ESL Students</b></p> <p><b>Muhammad Javed</b></p> <p><b>Lin Siew Eng</b></p> <p><b>Abdul Rashid Mohamed</b></p> <p><b>Shaik Abdul Malik Mohamed Ismail</b></p>	<p>According to Maine (2013), reading comprehension strategies are conscious plans and sets of steps that good readers use to make sense of the text since teaching reading is an arduous task.</p> <p>Zare and Othman (2013) conclude in their studies that there is a strong relationship between the use of reading strategy and reading comprehension.</p> <p>Spörer, Brunstein, and Kieschke (2009) add that some of the reading strategies such as reading the title of the passage, topic sentence and first paragraph support in identifying keywords might help answer literal comprehension questions.</p>	<p>teachers to teach literal comprehension questions?</p> <p>2. What are the reading strategies used by ESL teachers to teach reorganisation comprehension questions?</p> <p>3. What are the reading strategies used by ESL teachers to teach inferential comprehension questions?</p>	<p>reading strategies for teaching literal, reorganisation and inferential comprehension questions was developed by the researchers to collect data. A 5 point Likert scale questionnaire with 1 indicating 'Never', 2 'Rarely', 3 'Sometimes', 4 'Frequently' and 5 'Always' was used to collect quantitative data from the respondents. The reading strategies included in the questionnaire were in line with the reading skills stated in the Descriptors of Reading Ability adopted from Abdul Rashid, Lin, and Shaik Abdul Malik (2010), Barrett's (1972) taxonomy of reading comprehension, Day and Park's (2005) taxonomy of reading comprehension, Bloom's taxonomy of educational objectives revised by Anderson et al. (2001), and skill specifications in the Malaysian English language syllabus.</p>	<p>One of the limitations of the current study is that the researchers addressed only three major reading skills, literal, reorganisation and inferential comprehension, from Barrett's taxonomy of reading comprehension, Day and Park's taxonomy of reading comprehension, Bloom's taxonomy of educational objectives and the Malaysian English language syllabus. This was because only these reading skills are used for teaching reading comprehension, whereas the rest of the reading skills stated in the aforementioned taxonomies and Malaysian English language syllabus are used for teaching literature.</p> <p>The final limitation of the current study is that the study included only 84 ESL teachers teaching Form Four students from Penang, Malaysia.</p>	<p>Reading comprehension strategies help readers to make sense of what the text is about and ultimately they play a vital role in developing ESL students' reading abilities to enhance their academic performance.</p> <p>The study concluded that the teachers used a range of reading strategies for teaching literal, reorganisation and inferential comprehension questions. Nevertheless, they used a small repertoire of reading strategies for teaching inferential comprehension questions.</p>	<p>use for teaching student literal, reorganisational inferential comprehension.</p> <p>2. The study demonstrated that teachers implements mostly skimming strategy as to find out the main ideas or concepts and scanning the text for a specific piece of information.</p>
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**To determine strengths and weaknesses in different strategies and methodologies for teaching English for specific purposes (ESP) to accounting university students.**

<b>REFERENCE</b>  <b>(APA)</b>	<b>STRENGTHS</b>	<b>WEAKNESSES</b>	<b>CONTRIBUTIONS TO YOUR STUDY.</b>
<b>The pedagogical challenges of English for specific purposes (ESP) teaching at the University of Muhammadiyah Malang, Indonesia</b>	<p>At the target university several ESP classes observed indicate that teacher-centred approach was still used. For example, the teaching strategies used by many during the teaching of reading were translation, text presentation, and jigsaw tasks.</p> <p>Research does show that students prefers learner-centred learning, for example, Eslami (2010), undertaking research in Iran, found that students preferred learner-centred classes and demanded more involvement in class activities. However, teachers' perception of students' proficiency was found to impact their use of learner-centred activities, with a perception of lower ability resulting in lower use.</p> <p>This study also suggested that appropriate institutional support, such as providing professional development for teachers, providing release time, and funds for teachers (Parkhurst and Bodwell, 2005) was needed to help familiarize the teachers with methodologies that lead to greater use of learner-centred approaches. At the same time teachers need to make an effort to keep up-to-date with teaching methods to be able to facilitate interactive classrooms for their students.</p>	<p>According to ESP teachers, many of the students at UMM are not actually ready for the level of instruction incumbent in the ESP program. ESP, as the name suggests, is the teaching of English related to students' majors. It means that students are supposed to already understand and be able to use Basic English.</p> <p>As a consequence of the low English proficiency of the majority of freshmen at UMM, most ESP teachers actually focus on General English (GE). However, teaching ESP is not only problematic because of the students' ability, LC teaching staff also admitted their concern about being able to teach ESP effectively.</p> <p>For teaching GE at high school level not ESP at a tertiary level. So there was an obvious mismatch between the curriculum and the prevalence of teachers who had an adequate level of skills and knowledge to teach ESP.</p>	
<b>REFERENCE</b>  <b>(APA)</b>	<b>STRENGTHS</b>	<b>WEAKNESSES</b>	<b>CONTRIBUTION TO YOUR STUDY.</b>

<p><b>Blended Course Evaluation in the Context of English for Specific Purposes: Accountability and Development</b></p>	<p>The curriculum designed for this course is task-based. A task-based curriculum is not based on language features but related to the language in use for performing specific activities (Ramírez, 1995). Hence, the task-based curriculum is designed according to the functions. The contents of tasks are based on students learning needs and reasonably challenge their learning ability.</p> <p>Blended learning utilizes the affordances of information and communication technology to integrate online learning with face-to-face teaching.</p> <p>It facilitates to meet students' disciplinary learning needs and helps them achieve the intended learning outcomes so that they can advance in their professional study.</p>	<p>However, Popham (1999) reminds us that students' achievements on standardized tests are in fact influenced by three causative factors: (a). the knowledge taught in school, (b). student's intellectual ability, and (c). students' out-of-school learning. Therefore, the quality of a course and of the instruction in the course is only one factor in obtaining good test results. because there are many influential factors which are hard to control.</p>	<p>The study, in general, help in the ESP course design process and</p> <p>the implementation of activities and tasks. The praxis also verifies the research results attained by Zhang (2020) that students' disciplinary knowledge and skills, their motivation to apply what they have learned to their professional</p> <p>studies, and the greater satisfaction with their learning progress have been effectively promoted in the blended learning paradigm. Additionally, the results have attested the validity and reliability of the evaluation framework for</p> <p>the ESP course, and this could be kept probing for evaluating</p> <p>blended courses in other language curricula in the future studies.</p> <p>the task-based curriculum is designed according to the functions. The contents of tasks are based on students' learning needs and reasonably challenge their learning ability</p>
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<b>REFERENCE</b>  <b>(APA)</b>	<b>STRENGTHS</b>	<b>WEAKNESSES</b>	<b>CONTRIBUTION TO YOUR STUDY.</b>
<b>Teaching of Instrumental English in Accounting: Tool to build meanings</b>	<p>The teacher's intention was not to explain concepts but, to allow the student, with the use of authentic texts in the area of accounting in English, and through inductive processes, to deconstruct and construct what reading in a foreign language implied. Therefore, the teacher continued with the process of reflection on what were the elements that make up the reading processes.</p> <p>Motivation/interest and reading strategies. We can say that no reading process can start if the reader does not show any type of interest or motivation for the content of the text. The text has to be relevant, necessary, and useful for the reader. Similarly, the reader must be aware of how and when to use their reading strategies.</p>	<p>In the master's and doctoral students, the central word in their observations was English, their difficulties in learning it and their limited knowledge of it. It is important to highlight that the learning experience of these students (and of the vast majority of students) who have studied English in the Venezuelan educational system has been basically synonymous with learning grammar, seasoned with doses of vocabulary, in contexts that serve only as pretext to present these grammatical structures.</p> <p>for this group of students, it focused on English and not on reading. The greatest concern clearly focused on knowledge of grammar and vocabulary. These two elements reduce the overview of course content for these students</p>	<p>It is necessary for teachers to investigate what interests our students, develop a curriculum to support and expand those interests, and involve the student in learning projects in an interactive way.</p>
<b>REFERENCE</b>  <b>(APA)</b>	<b>STRENGTHS</b>	<b>WEAKNESSES</b>	<b>CONTRIBUTION TO YOUR STUDY.</b>
<b>English for</b>	<p>it. The students need learning English that could help, their basic knowledge in accountancy such knowing how to operate the conceptual framework of accounting, knowing how the procedures of basic accounting is, how to do the journal as a report, how to do ledger report, bank reconciliation statement and how the capital and revenue transactions should be done.</p>	<p>The previous learning English material was using general English which was unmatched with the needs of the study program of accounting students.</p>	<p>The findings revealed that the students of accounting program needs a specific material in learning English which has tight relationship with their study program. While English skills are need</p>

<p><b>Specific Purposes for Accounting Students</b></p> <p><b>DR. SUYADI, S.Pd., M.A.</b></p>	<p>The course-book helps to provide a route map for both teacher and learner, making it possible for them to look ahead to what will be done in a lesson as well as to look back on what has been done.</p> <p>Course-book provides structure and predictability, which helps participants in social interactions like lessons, a safe base, a platform for negotiation and exploration.</p>	<p>Learning English for Specific Purposes was a developing branch of English as a Foreign Language instruction in Indonesia. It has a marginal status in Indonesian tertiary education or university level. Hence, it has no clear guidance from the institutions or from Ministry of National Education (MONE) of Indonesia. Then, lecturers or teachers of English in many branches of study programs in almost every tertiary education or university level used the English teaching materials they like with a little consideration of the appropriateness of field study</p>	<p>to be combined with the knowledge target of accounting, especially reading for enriching their vocabularies in accountancy. Writing is also needed to write some report and writing presentation papers.</p> <p>motivation in teaching and learning process in the classroom. English skills should be combined with the specific materials in order to match accounting knowledge and English knowledge.</p>
<p><b>REFERENCE</b></p> <p>(APA)</p>	<p><b>STRENGTHS</b></p>	<p><b>WEAKNESSES</b></p>	<p><b>CONTRIBUTION TO YOUR STUDY.</b></p>
<p><b>ENGLISH SYLLABUS FOR ACCOUNTING STUDENTS AND THE NEEDS OF ENGLISH IN BUSINESS WORLD</b></p>	<p>The four skills are very important (speaking, listening, writing, and reading). Practicing daily English (speaking) in communication and written English for reporting are two most important skills. Then, reading is also useful for communication particularly in reading instruction in daily work.</p> <p>Bina Nusantara University has tried to equip English skills to all students. One of the ways is to create a structured English syllabus to be taught to the students of non-English departments. The material taught is more about TOEFL practice. In addition, Bina Nusantara University also provides facilities such as language laboratory so that students can practice listening independently. The end goal is that when students graduate, they already have a pretty good preparation and are ready to compete in the business world.</p>	<p>Based on the suggestion, the graduates expect more speaking and writing practice for students. Although the university has provided language laboratory as their facility for practicing, many students do not use it well. Moreover, lecturers must socialize and encourage students to use it. They do not have enough time to practice in the classroom, especially if they get a big class.</p> <p>The second most suggested idea is that materials or teaching topic should be more geared toward the business or the material can be adjusted to the departments so that they can minimize the difficulty in entering the real working world. They can get the general topic for all English material.</p>	<p>With structured data collection, it can be concluded that the students need to practice English to improve the communication skills of speaking and writing to get good reports in English</p> <p>The University has provided adequate training, and the results can be felt by the graduates who are now working in multinational and international companies.</p>

<p>Djuria Suprato<sup>1</sup>; Ienneke Indra Dewi<sup>2</sup>; Christine Paulina<sup>3</sup></p>		<p>The third most suggested is that the lecturers have to multiply the TOEFL or TOEIC exercises in class and stimulate students to practice English. Therefore, lecturers are required to be active and creative in teaching the material to students. Thus, the students do not become lazy or bored in the classroom. For speaking class, they have to wait for their turn to discuss the topic.</p>	
<p>REFERENCE  (APA)</p>	<p>STRENGTHS</p>	<p>WEAKNESSES</p>	<p>CONTRIBUTION TO YOUR STUDY.</p>
<p><b>Designing English Specific Purpose Materials for the Students in Accountin Program at</b></p>	<p>The authors distribute their materials for the learners to read all the content to take their input response activities. The aim of this to get the learners to develop the analytically skills and ability to make discoveries about the use of their target language for themselves, and then, the authors implement their materials in teaching and learning process. This activity is done to find out whether the materials is useful and can motivate the students in accounting program to master English based on their field. The result of this activity is to evaluate the strengths and weaknesses of their materials.</p> <p>By having those considerations previously, the authors felt that designing “<i>English for Students of Accounting</i>” could make the learners meet their learning objectives:</p> <ol style="list-style-type: none"> <li>1. To enable them to take into account their particular learning environment and overcome the lack of fit of the course book (Altan, 1995);</li> <li>2. To encompass the learners’ first languages, first cultures, their learning needs, and their experiences. In addition, lecturer-prepared materials provide the opportunity to select texts and activities at exactly the right level for particular learners, to ensure appropriate challenge and levels of success (Howard &amp; Major, 2016);</li> </ol>	<ol style="list-style-type: none"> <li>1. There is only one existing English textbook for accounting program provided by POLNAM with the title “<i>English for Students of Accounting</i>” by Mukarto (2006) published by Akademi Akuntansi YKPN Yogyakarta;</li> <li>2. The content of existing English textbook is too far with the provided curriculum in POLNAM;</li> <li>3. There is only one skill here namely “reading” and there are no intergrated skills in it;</li> <li>4. All the themes in that book are related with accounting program, but several texts which adopt by the authors have some gaps in them;</li> <li>5. Test of English for International Communication (TOEIC) materials should be introduced for them, because it is needed for their future career after they graduate from POLNAM. Seeing that fact, the authors then take into their consideration to design their</li> </ol>	<p>Learning materials are the most important things in teaching and learning process. They can help the lecturer to accomplish his/her duties in teaching. However, what is the real meaning of learning materials? Learning materials can be defined as anything or any sources that can be used to assist the students in the process of language learning. It can be textbooks, workbooks, audio video, photocopied handouts, paper-cutting, or anything that informs the language being learned (Tomlinson, 2008). Materials also can be in the form of instructional, experiential, elicited, or exploratory (Tomlinson, 2001). All materials can be used based on the</p>

<p><b>Politeknik Negeri Ambon</b></p>	<p>3. Materials add a personal touch to teaching that students appreciate. Tapping into the interests and taking account of the learning styles of students is likely to increase motivation and engagement in learning (Block, 1991);</p> <p>4. Podromou (2002) further suggested that there was also greater choice, freedom, and scope for spontaneity when lecturers develop their own materials;</p> <p>5. Lecturers designing their own materials can respond to local and international events with up-to-date, relevant, and high interest topics and tasks related to accounting. The teachable moment can be more readily seized (Block, 1991).</p>		<p>specific knowledge of the students. The basic reasons is students who are learning the materials based on their background knowledge can help them to understand much about the materials. This pushes the writers to design their own learning materials.</p>
<p><b>REFERENCE (APA)</b></p>	<p><b>STRENGTHS</b></p>	<p><b>WEAKNESSES</b></p>	<p><b>CONTRIBUTION TO YOUR STUDY.</b></p>
<p><b>English Content- Based Approache s</b></p>	<p>this strategy proposes to motivate students to learning and practicing new technical vocabulary. As many other authors affirm, content-based instruction focuses on two different goals: Learning contents and improving English proficiency: This strategy enables students to realize the importance of studying accounting in a foreign language, therefore accomplishing the mentioned objectives.</p> <p>According to the observed results in applying this strategy, the students gain confidence when these assignments are oriented in this specific manner. The students do learn the topic, and improve their vocabulary; nevertheless, it is necessary to obtain feedback through a sheltered teaching approach and correct grammar deficiencies. This feedback could be done by the lecturer alone or through the collaboration of the Foreign Language Department.</p>	<p>They (the students) are handicapped because they are unable to use their native language competence to present themselves as well-informed adults. That is why the teacher should create an atmosphere in the language classroom which supports the students. Learners must be self-confident in order to communicate, and you have the responsibility to help build the learner's confidence.</p>	<p>Basically, as it has been seen so far, the particularities of a course of this nature demand the design of different activities and a combination of learning approaches that usually require more than a single text for its success. Due to this reason, it is recommended to combine a variety of bibliographic sources and prepare customized course content structure based on the needs of the class.</p>

<p><b>to Teaching Accounting</b></p>			
<p><b>REFERENCE</b> <b>(APA)</b></p>	<p><b>STRENGTHS</b></p>	<p><b>WEAKNESSES</b></p>	<p><b>CONTRIBUTION TO YOUR STUDY.</b></p>
<p><b>ENGLISH LANGUAGE AND ACCOUNTING EDUCATION</b></p>	<p>finding which indicate that Explaining the Accounting course material with native languages have an impact on student understandability of Accounting course material. Furthermore, the study shows that teaching language has an impact on students grades. So, in order to enhance students performance in accounting, instructors should explain course material with native language.</p> <p>The finding of hypothesis number two actually supports the finding of hypothesis number one which shows that teaching language can improve students' grades. As long as the instructor are using the native language in explaining the Accounting course material, the students understandability of the subject will be better, therefore students grades in Accounting courses will be improved.</p>	<p>What is worth mentioning is that, where the university professors should be directed to explain accounting materials in Arabic because the student understands and absorb more if the explanation was in student's native language. The study shows the importance of the English language acquisition to make it easier to attract sciences from various countries of the world, so the study urges that the students must be taught the English language from early age in order to have a strong English background.</p>	<p><i>Research questions:</i></p> <ol style="list-style-type: none"> <li>1. Can the Accounting courses be understood better if it is explained in the native language?</li> <li>2. Does studying in language differ than the native language affect the student qualifications and what market need? (all Bahrain ministries are using Arabic Language while all universities are teaching in English Language)</li> <li>3. Is there any interaction between proficiency in both Accounting and English on student's performance?</li> <li>4. Does market need students with Arabic qualification or English qualification?</li> </ol>

REFERENCE (APA)	STRENGTHS	WEAKNESSES	CONTRIBUTION TO YOUR STUDY.
<p><b>ORAL AND WRITTEN COMMUNICATION APPREHENSION IN ACCOUNTING STUDENTS: CURRICULUM IMPACTS AND ON ACADEMIC PERFORMANCE</b></p> <p>Gardner, Milne, Stringer &amp; Whiting (2004)</p>	<p>1. Communication apprehension researched in students reveals the focus on reading and writing present in the program structure and the reduced opportunities for spoken practice. Secondary education has seen small changes throughout the last 30 years. Many of the old shown models have different in table methodologies that 2 indicates that the mean of reading for exact meaning is significantly higher than that of reading for information. By implication SS2 students scored higher in their attainment on questions relating to reading for exact meaning than they did in questions relating to reading for information. Also, the analysis shows a p-value of .000 which is less than 0.05 therefore the null hypothesis is rejected.</p>	<p>Table 3 reveals that the mean (X) for listening for exact meaning is significantly higher than the mean of listening for gist.</p> <p>Difference in the main attainment scores of students between listening for exact meaning and listening for gist in literal listening comprehension.</p> <p>For as student to give a gist of a recording then he should possess the ability to understand the sequence as well as the main idea in the recording.</p>	<p>1. The theoretical aspects of the study develop important concepts among them the literal comprehension and its components.</p> <p>2. The study reveals that the development of literal level of oral comprehension should start from primary school so that as students approach senior secondary school they must have developed the inferential and evaluative oral comprehension levels. So that the academical development in higher education can reach the appropriate level.</p> <p>3. The instruments used in this study included an adapted Oral Comprehension Attainment Test, and it takes in consideration the students' background.</p>
REFERENCE (APA)	STRENGTHS	WEAKNESSES	CONTRIBUTION TO YOUR STUDY.

<p><b>TEACHING ACCOUNTING IN ENGLISH IN HIGHER EDUCATION – DOES THE LANGUAGE MATTER?</b></p> <p><b>Huan Cail</b> <b>, Meining Wang1</b> <b>&amp; Yingmei Yang2</b></p>	<p>Immersion teaching has attracted considerable attention worldwide and immersion teaching in English is attracting more and more attention in China, especially at tertiary level. In this study, the authors take as objects of study the program of the School of English for International Business, GDUFS designed to teach its students</p> <p>business related courses in English and the dual program that provides the same curriculum to students of non-English major from other schools' campus-wide to closely examine the role language proficiency plays in understanding the content of accounting course and to investigate what may influence accounting learning.</p> <p>Unlike similar studies in China, the sample size in this study is larger, covering 1104 students with a span of seven years. In addition, the sample collection avoids the heteroscedasticity issue since the backgrounds of the two groups are similar, and their accounting course is taught by the same teacher using the same textbooks and teaching methodology.</p>		<p>1. The article contains a theoretical framework which define some important concepts such as teaching, acquiring, and proficiency that help to support our study.</p> <p>2. The study implements a procedure for teaching English as a foreign language. In this procedure of teaching, the writer of the research used two focal points, that together represent the student comprehension level.</p> <p>3. The instruments used in the study and de data collection procedure allowed to make a comparison between the experimental group and the control group showing significant results.</p>
<p><b>REFERENCE</b> <b>(APA)</b></p>	<p><b>STRENGTHS</b></p>	<p><b>WEAKNESSES</b></p>	<p><b>CONTRIBUTION TO YOUR STUDY.</b></p>
<p><b>ROLE OF MOTHER TONGUE IN LEARNING</b></p>	<p>The data were obtained for the groups of students of three specializations: psychology, social work, and penitentiary law. The students were asked to rate 7 statements on the five -point Likert scale (1 - strongly disagree, 2 – disagree, 3 - not sure, 4 - agree, 5 - strongly agree). The survey statements are as follows: 1) In ESP classes, I occasionally prefer to use my mother tongue; 2) In writing activities, I often mentally translate ideas from my</p>		<p>The article reflexes on the fact that all the learners customarily rely on their mother tongue in learning English. Also, the amount of the native language that students need depends on their proficiency and linguistic situations. Additionally, the statistical processing of the research findings showed that the data are significant in spite of the small</p>

<p><b>ENGLISH FOR SPECIFIC PURPOSES</b></p> <p><b>Galina Kavaliauskienė (2009)</b></p>	<p>mother tongue into English; 3) While reading professional texts I use a bilingual dictionary to translate unknown words; 4) In ESP vocabulary tests, it is easier for me to translate terms from English than into English; 5) In listening activities, I often mentally translate what I hear; 6) Making Power Point Presentations on ESP themes or giving individual talks, I prefer to look at my notes – I worry about my English; 7) While speaking impromptu, I find it hard to recall some ESP terms.</p>		<p>sample of recipients. Furthermore, the students' autonomously generated reading comprehension exercises, summary writing and back -translation activities help raise learners' awareness of differences between English and the mother tongue and facilitate linguistic development.</p>
<p><b>REFERENCE</b></p> <p><b>(APA)</b></p>	<p><b>STRENGTHS</b></p>	<p><b>WEAKNESSES</b></p>	<p><b>CONTRIBUTION TO YOUR STUDY.</b></p>
<p><b>ENGLISH LANGUAGE AND ACCOUNTING EDUCATION</b></p> <p><b>Aysha Khaled Almajed</b></p> <p><b>Allam Hamdan</b></p>	<p>After reviewing the literature, it is observed the absence of a study that measure the impact of the teaching language (native or non-native language) that have to be used to deliver knowledge to accounting students on the student's understanding and extent of absorption of the accounting courses material.</p> <p>All previous studies that have discussed measured the effect of language on education from several different points. What can be summarized from these studies is that there is a relationship between the language ability and learning engagement, student with fluent English languages and high degree of mathematics can perform better in financial accounting courses and most students prefer teacher who speaks with native language. Add to that, students face difficulty in interaction due to lack in understanding the colloquial language.</p> <p>All of this leads us to the importance of language and its impact on the student. So, it is worth mentioning that in order to enhance students' performance educators should use of native language and Practical training with oral interaction during lessons.</p>	<p>After analyzing the collected data, the study finds that three of the hypotheses that have been assumed matched the results. Aresult of a study carried out by David Lasagabaster and Juan Manuel in 2002, matched with one of the study finding which indicate that Explaining the Accounting course material with native languages have an impact on student understandability of Accounting course material. Furthermore, the study shows that teaching language has an impact on students grades.</p> <p>All in all, education is a paramount issue that must be take into consideration in all respects</p> <p>and should always keep developing it, where this study addressed the importance of accounting education and the findings that were carried out should be exploited in development stages in accounting education at Universities in order to highlight the accounting students</p>	<p>The study includes a large proportion of students who graduate from public schools, therefore the study result will be effected by those students who have accustomed to studying Arabic language since childhood, making them tend to Arabic explanation in their university study.</p> <p>Since the sample covers a high proportion of students ranging from grades between A and B which means that their academic level is likely to be good and obviously their English language would be good which the followed question has approved that 84% of students have good English level. Although the study covers higher proportion of who graduate from public school, the level of English proficiency does not depend on the school they have graduated from. 6777 % of students do not get lost when course material was explained in English since their English language proficiency are good.</p> <p>Additionally, 66.7% of students prefer that instructor explain the course material in English and students understand better when accounting course material was explained in English</p>

		and qualified them well to meet the labor market requirements.	language, so instructor should explain the accounting course material in English.  The study shows that most of the students agreed that all Bahrain government ministries should deal with English language, and it was due to the fact that during their study they have received accounting concepts in English, so the they find it very difficult to understand the concepts well in Arabic. Universities should pay greater attention to that point to be able to prepare students well for the labor market.
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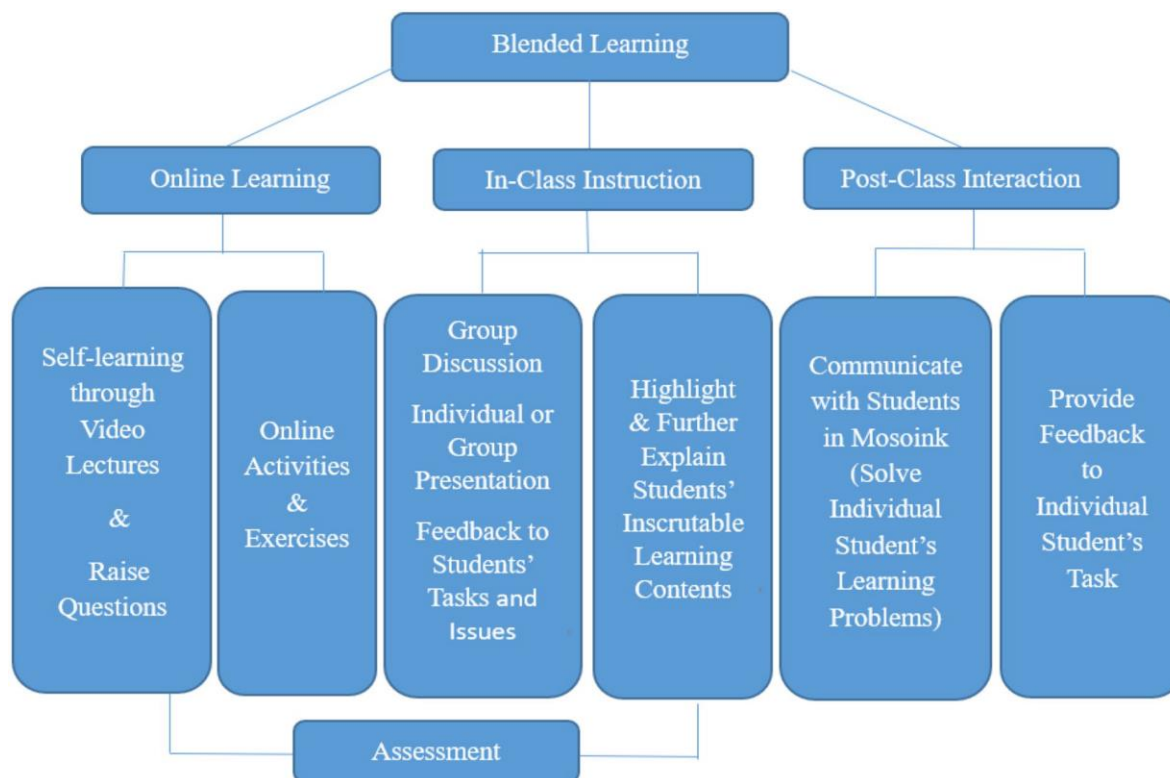
## CONCLUSIONS

At the end of this work, there is a lot of information considered valuable and it is concluded that each of the investigations provides important suggestions when implementing, adapting, teaching, evaluating, and improving the English that is taught in the different institutions where these investigations were carried out; first, that is the English professor needs to improve and maintain proficiency on the target language, and second, the pedagogical needs that are, to gain knowledge and skills for language teaching (Poedjiastutie, 2017).

This means professors are more likely to implement new practices well if they receive support while trying them in the classroom. That is why the intensity and duration of the program are important factors to consider when designing a professional development program and these can be planned and achieved when the data about their needs are comprehensive (Poedjiastutie, 2017).

For instance, it was found that one of the researchers proposed a Course-book provides structure and predictability, which helps participants in social interactions like lessons, a safe base, and a platform for negotiation and exploration. On the other hand, the strength of one research is to propose the professor's intention was not to explain concepts but, to allow the student, with the use of authentic texts in the area of accounting in English, and through inductive processes. This means all findings are relevant but, in complex research like this it was stand out as the most mentioned features in all the research.

Equally important, one of **the most relevant methodologies** for teaching English for specific purposes (ESP) to accounting university students is implemented by the Research Center for Linguistics and Applied Linguistics, Xi'an International Studies University, Xi'an, China which conclude that **Blended Learning** utilizes the affordances of information and communication technology to integrate online learning with face-to-face teaching. It facilitates to meet students' disciplinary learning needs and helps them achieve the intended learning outcomes so that they can advance in their professional study (Zhang, 2021). We can see the **Blended learning model** in the following graphic.



(Zhang, 2021)

Then, the most prominent aspect in most of the research is the design, creation, and implementation of **Authentic Materials**. Based on the importance of textbooks as one of the elements in curriculum which will guarantee effective teaching and learning in ESP courses and the necessity of textbook evaluation for selecting appropriate textbooks. To make it more useful, of course, the Professors of English need to consider the basic needs of the students in learning English in their classroom. Specific English materials should be used for a specific study program for the students. In other words, every study program should have its own specification of English materials (Suyadi, 2016).

It also stands that English for accounting needs Specific Materials for the students who mainly pursued a specific knowledge of accounting such as how financial performance was learned, how the assets of the company are managed, and how the liabilities of the company were reviewed. By learning English for accounting, the students of accounting may improve their knowledge in the field. English lecturers should realize that teaching language needs to consider the needs of the students (Suyadi, 2016).

Equally important, Needs Analysis can be a vital asset for Professors of English for specific purposes (ESP) to identify their learners' key requirements or needs and determine

the areas in which they are lacking skills against their background (Alsamadani, 2017). Besides Needs Analysis tries to identify the problems that the group under analysis is facing in learning the language. Likewise, it highlights the importance of ESP which is considered a movement based on the proposition that all language teaching should be tailored to the specific learning and language use needs of an identified group of learners. It is also sensitive to the socio-cultural contexts in which these learners use English. ESP is focused on a learner-centered approach, since it meets the needs of adult learners who need to learn a foreign language for use in their specific fields, such as science, leisure, medicine, economics, technology, and academic learning. ESP program needs to be developed for there is a need for language courses in which certain contents, skills, motivations, and processes are identified and integrated into specialized courses (Saragih, 2014).

One of the most outstanding conclusions is that throughout the process most of the authors always stressed the importance of Authentic Material and the prior process of Need Analysis. These two aspects are crucial points for designing the starting level, focus, and sequence of the course. The findings revealed that the students in accounting program need specific material for learning English which has a tight relationship with their study program. While English skills need to be combined with the knowledge target of accounting, especially reading to enrich their vocabulary in accountancy. Writing is also needed to write some reports and writing presentation papers (Suyadi, 2016).

## **RECOMMENDATIONS**

It is imperative to follow some steps before the design, implementation, practice, and assessment of an English for Specific Purpose (ESP) course. In order to identify, for instance, a gap between what students are able to do and what they need to be able to do. To find out what language skills a learner needs to perform a particular role, such as a student, or even as a professional (Widodo, 2016). At the beginning of the creation of an English course every professor and the institutions should think about these questions. Can the learners attain the intended outcomes? Are the teaching strategies effective? Which instructional materials should be used? Do the assessment tasks sufficiently evaluate the future accountants' readiness to communicate effectively at work? that is why is important

Designing an ESP course, which necessarily begins with a careful analysis of the English communication skills that the learners need to target in the context of their future work (Widodo, 2016).

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