

Teaching and Learning Accounting in English: Some Context Considerations

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ABSTRACT

Accounting and any business subjects nowadays are designed to use abundant of English terms due to rapid demand of international networking. Therefore, there has been an increase of International classes around the world so that students whose English is not their first language can upgrade their linguistic competence whilst understanding accounting subject materials. Teaching and learning specific subject in English cover many issues in the context of students, teachers, and teaching and learning approaches. This study aims to discuss some previous literatures in which English as instructional medium influences students accounting mastery in some extends. By comparing some reputable prior researches, this study presents some challenges and opportunities for future research.

Keywords: Accounting performance, EFL, International students, Language proficiency, Approaches

1. INTRODUCTION

Due to rapid move of globalization, accounting students need to be in line to English accounting terms that globally used in international business. It is beneficial for many reasons. In companies, using English as external reporting language will attract more foreign ownerships to join (Jeanjean, Lesage, & Stolowy, 2010). Also, they mention two additional benefits like reduction in information asymmetry and information-processing costs among others. To deal with this phenomenon, there is an increasing trend to use English as medium language to teach and learn accounting subjects in higher education levels in many countries, where the students and lecturers share another language more than English. By upgrading students' understanding in English, it will be safe to say that nowadays English becomes general knowledge that students should have and develop (Cole, Branson, & Breesch, 2009; Diaconu, Coman, Gorgan, Gorgan, & Czesznek, 2011; Jeanjean et al., 2010).

The issue of teaching and learning in English has covered various and multiple dimensions,

yet, previous studies in accounting context are not greatly discussed. A theory comes from Bobe & Cooper (2019) which seeking correlation between English fluency and accounting students learning styles and performance. Other skills covered in English proficiency are also discussed (for example: Bobe & Cooper, 2019; Cai, Wang, & Yang, 2018). Other area of teaching and learning accounting in English are also related to teachers or lecturers' competency (Beckett & Stiefvater, 2009; Clark & Paran, 2007; Hayes, 2009). Another concern is on how teaching and learning approaches or methods can contribute to accounting mastery if it is presented in English.

These broad and various topics can lead to many specific focus of further researches. To begin, this studies will discuss some contexts in which English as instructional medium influences students accounting mastery in some extends. By taking account some amounts of relevant prior studies, we synthesize the core and make a map of it. Previous studies are taken from reputable and

indexed journals. We then shrink the contexts into three: 1) from students' aspects, like the role of English proficiency on accounting students' performance; 2) teachers' performance, such as teaching effectiveness of

1.1 Students English Proficiency and Accounting Performance

Being taught in English as their foreign language, one of the most concerns to understand any subject is their English linguistic competence. Hence, most of studies has focused on this issue, that is discussing the relationship between student's English proficiency and subject performance. In accounting, the number of researches is still limited, but the results vary. Many studies have confirmed that students' mastery in English linguistic competence can give better result in their accounting competence; however, some others say oppositely.

A study from Wong & Chia (1996) investigated an interaction between English proficiency on students' performance in learning financial accounting course in their first-year of college. 50 full-time accounting students of Bachelor of Business Administration at Hong Kong University of Science and Technology were asked to be sample. It revealed that students who gained a lower score of English proficiency are apparently performing less in any accounting course that use English as medium language for teaching and assessing. This study found that the level of accounting performance of students can be significantly affected if they have a poor English performance. This study suggested that student should have a good communication skill in English so that they can have greater understanding in relevant accounting lessons. According to Wong & Chia (1996), accounting lesson needs a deep learning and this kind of learning approach requires a higher level of English proficiency. Even tough students have good numerical skills, but they are still not able to fully absorb material since they lack of linguistic competence. Another research by Bobe & Cooper (2019) also share the same result with previous study. They examined the effect of

non-native English-speaking teachers (NNEST) in accounting; and 3) approaches in teaching accounting in English. We close this discussion by presenting some challenges and opportunities for future research

English language proficiency on overall students' satisfaction on accounting course. About 467 second-year undergraduate students from Australian and Ethiopian universities were taken as sample. They have proven that any students with high English language proficiency tend to adopt a deeper and better approach to learning. Hence, they will also feel more overall satisfaction with the unit of the study. On the other hand, students who get lower ability of English skill are likely to just get surface approach to learning and associated with less overall learning satisfaction.

When there has been a popular finding that English linguistic competence is playing significant role to support students accounting performance, there are some studies that reveal opposite results. An example comes from a study by Krausz, Schiff, Schiff, & Hise (2005), who examined the relationship between performance in the initial required graduate financial accounting class and Test of English as a Foreign Language (TOEFL) of MBA students in US. There were 54 international students coming from other countries in which their first language is not English. The results of the study show that TOEFL score are not linked closely to students accounting performance. However, Krausz et al. (2005) stated that there are few causes that made TOEFL are not associated with International students' financial accounting performance. First reason is because TOEFL test components only measure the ability of test taker of the usage of general English in a university setting; not any test knowledge of specific language relevant to business or accounting. Second, a higher TESOL score only can help students in qualitative knowledge of the subject such as if it is required a case method or other written

assignment. Student who get complete quantitative case and need deeper learning can get difficulties in explaining the numerical things in English. In addition, Cai et al. (2018) also captures how English proficiency cannot be associated closely to accounting performance. The purpose of their study is to provide some insights into the role of the language in accounting learning. Their research used 1104 valid observations, of which English majors take up 519 and non-English majors take up 585 at Guangdong University, China. They found that English proficiency of the students don't play significant role to accounting performance.

This variety of results from prior studies has risen some challenges to extend further research in this area. Future research can be adding any cultural issues to answer the

1.2 Teaching Effectiveness of Native English-speaking Teachers (NEST) and Non-Native English-speaking Teachers (NNEST) in accounting

The successfulness of subject performance presented in English not only depends on the students themselves, but we should have seen this from teachers' context. Other issues related to teaching accounting in English is teaching effectiveness of Native and non-native English-speaking teachers. Saunders (2001) in their study said that economics Native English-Speaking Teacher (NEST) outperformed their nonnative ones. Abayadeera (2013) also said the same thought after observing an Australian accounting teaching experience as a Non-native English-speaking teacher. At that moment, pronunciation of her English was the issue in teaching economics and could not give best effort in teaching their native and immigrant students. An intensive and proper training was the solution to cope with that problem. Choo & Tan (2013) also reported similar study that the heavy accents of foreign speakers to speak English can be a barrier to teach subject to the students. To solve that problem, the sample teachers in their study made pre-recorded audio so they can retake it multiple

question that why the previous research had difference finding. For example, learning culture in learning accounting subject in English between western students may differ than eastern. Not only cultural issue, but we can put Cognitive Load Theory (CLD). Human has their own ability to acquire both primary and secondary information from others, as called as biologically primary skill. Some students can acquire a native language, in this case English language effortlessly, unconsciously, and automatically, while others might get difficulties in simply listen to or speak in a native language. This phenomenon also can contribute to their performance of learning any subjects.

times until they could make a clear presentation then posted it online.

Other prior research related to ESL also stated that Non-Native English-Speaking Lecturers or teachers can make a contribution to subject performance if only they have spent a longer period of time in those Speaking-countries. This is obvious that their daily life experience will bring improvement on vocabulary range, fluency, expression and authenticity (Berry, 2011; Bodycott & Walker, 2000; Gahungu, 2011; Hu, Chand, & Evans, 2013; Ward & Rana-Deuba, 1999). In short, NNEST lecturers or teachers should improve their cultural competencies first so that they will have significant change in teaching qualification, and this will give good impact towards students' satisfaction and understanding of their subject materials.

However, Reves & Medgyes (1994) gave a different argument that NES teachers or lecturers will not be automatically better in performing subject lesson only because they

can speak better English than NNES ones. Their study found that NNES teachers or lecturers are well prepared, more emphatic and more knowledgeable so they can still make their students understand about what they teach. Abayadeera, Mihret, & Hewa Dulige (2018) did their research by gathering data via focus groups and students' evaluation of teacher performance surveys. Abayadeera et al. (2018) analyzed students' perception of the teaching effectiveness of NNES teachers. The scope is in the light of intercultural communication. This study suggested that NNES issues are actually bigger than only English competence, but also a focus on cultural understanding improvement and minimizing the apprehension of intercultural communication. In addition, Abayadeera et al. (2018) stated that from the surveys, students assumed that there are few factors NNEST can succeed in teaching subject in English rather than the English competences itself, which is intercultural communication issues that will deliver better engagement with students. Kim (2005) agreed that intercultural difficulties will give unfamiliarity with each messages and meanings delivered to students, so it will make the communication ineffective.

1.3. Approaches in teaching Accounting in English

After dealing with two previous contexts, teachers and students, there is another vital area among others that need to be considered when we want so successfully teach any subject in English to foreign students. There are many terms from language experts to define approaches to teach subject in English, but EMI (English as Medium Instruction) suits the most with this context, that is academic performance is the priority target over students English linguistics output. Here are what some studies say on how EMI contributes to academic performance of students, especially in accounting area.

Dafouz & Camacho-Miñano (2016) studied the impact that EMI might have on student academic performance when compared to other class which are taught in their L1 (Spanish). The finding showed that the sample

group that used EMI gained the same academic results as comparing group that or non-EMI students. This study ensured that both group had similar types of assessment formats, but presented in different instruction, which are English and Spanish. Initially this research aimed to seek relationship between English proficiency and language used in assessment. This confirmed earlier study that assumed that learning content that is taught in first language will automatically increase students' academic performance.

Other study by Rivero-Menéndez et al. (2018) analyzed differences between students' motivation and their learning strategies when they study accounting subjects in Spanish or English as a medium of instruction. They used 368 undergraduate students of a Business Administration Degree, in several accounting subjects taught in English and in Spanish. This study discovered that EMI students had higher motivation than non EMI students. Besides, students who learned through English also used better learning strategies than their counterparts. Other items that show differences are self-confidence, study time-management techniques and organizing whilst studying. Despite of their initial English proficiency level, being EMI students made students better organized and disciplined in their learning session, thus they perform better academic performance than non EMI students.

2. CONCLUSIONS

The objective of this paper is to map some other contexts that exist in teaching and learning accounting through English. Also, this paper aims to question what factors that apparently influence students' accounting performance if they are taught in English. After reading some literatures, this article classifies this issue into some categories, which are from students' categories, teachers' categories and teaching approach. Each category covers some factors that influence the condition of teaching and learning output. The outcome of this paper is as guidance for further research especially in teaching and learning accounting context. This paper

however, has limitations since it only limits the coverage of factors that exists in this issue.

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