

# Collaborative practice in an integrated accounting and English language programme: challenges and benefits

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# Outline

- Beginnings of the project
- Challenges in the process
- Ultimate benefits of collaboration

# Programme aims over 14 weeks

1. Improve English language competency related to professional accounting
2. Study two graduate level professional accounting courses to increase their knowledge of public sector accounting and financial management in the public sector
  - the current system operating in Vietnam
  - New Zealand's system

# Participants

## **SCHOOL OF ACCOUNTING**

- Four accounting lecturers

## **LEARNERS**

- State Treasury of Vietnam
- 17 women; 1 man
- 25 - 40 years old
- IELTS 5.5

## **ENGLISH LANGUAGE INSTITUTE**

- Director
- Two EAP teachers

# Content-based instruction

Theme-based	Sheltered	Adjunct
Theme-based curricular units integrate all four skills	Content course syllabus; may integrate study skills	Content and language staff coordinate curriculum objectives
Teacher developed materials	Coordinated lectures and readings; commercial content texts	Content texts and lectures form basis of most language instruction and practice + teacher developed materials

# Sites of engagement

## Second Site

(Back region)

### Legal academic

Independent articulation of professional vision: concepts, principles and applications



## First site

Legal academic →  
(Front region)

Negotiation of meaning around opaquely worded/unscaffolded concepts and principles

← Finance professionals

**STANDARD PRACTICE** – independently designed, unscaffolded learning materials (Jones & McCracken, 2011, p. 505)

# Sites of engagement

## Second Site

*Legal academic* →  
(Back region)

**Legal academic & applied  
linguist**

Joint problematisation of  
professional vision: concepts,  
principles and applications



← *Applied  
linguist*

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## First site

*Legal academic* →  
(Front region)

Negotiation of meaning  
around explicitated and  
systematically scaffolded  
learning materials

← *Finance  
professionals*

**INNOVATED PRACTICE** – collaboratively designed, scaffolded learning materials (Jones & McCracken, 2011, p. 505)

# Sites of engagement

## Second Site

*EAP teachers* →  
(Back region)

**EAP teachers & academic  
accountants**

Attempted joint  
problematization of  
professional vision: selected  
principles and applications

← *Academic  
accountants*

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## First site

*EAP teachers* →  
(Front region)

Selectively  
scaffolded  
learning  
materials

Authentic  
learning  
materials;  
accessible  
writing tasks

← *Academic  
accountants*

**OUR PRACTICE** – initial collaborative discussions; independently  
designed learning materials



# Collaborative decisions

- In-built time for questions and discussion in lectures
- Lectures are recorded for future use
- Essay writing requirements
- Writing assessment

# To Collaborate or not to Collaborate?



- both parties were very busy
  - convincing content faculty to participate is one of the common issues cited by Crandall & Kaufman (2002) in content / EAP courses
- the Accounting team had many participants, all with dual roles
- the schools (Linguistics and Applied Language Studies and Accounting and Commercial Law) operate on different campuses
- content lecturers said “you teach the English, we teach the accounting”
- it would be entirely possible to not collaborate further

# Manifestations of collaboration

## Pre-course

- pre-discussion of assessment and student requirements
- discussion of how the content lectures would be conducted

## In-course

- access to intranet communications with students
- weekly reading list supplied

This may not reflect the “meaningful, rigorous collaboration” which Little (1990: 180) describes as very rare, but did allow for open communication and some negotiation.

Fits Dudley-Evans & St John’s (2009) view of the “best approach” including “some integration between specialist studies or activities and the language, i.e. the subject specialists provides the subject content, e.g. discipline-specific texts, for the ESAP course.

# Opportunities provided by collaboration

- the issues of “carrier content” and “real content” (Dudley-Evans & St. John, 1998: 11) and subordination of EAP teachers to the content is mitigated when they are one and the same i.e., the EAP practitioner uses the content of the lectures as a basis for classes.
- when texts for use in content classes are shared with the EAP practitioner, then guess work about the input is removed.
- when the assessment and guidelines are known it removes the guesswork from what may be expected. Less the “teaching to perceived needs and imagined futures” as suggested by Belcher (2006: article title) as teaching to the specified requirements.

When assessment is discussed with the EAP practitioner, then guess work over learner requirements is removed.

Gimenez (2017: 129) found that writing in business at a post-graduate level requires skills in argumentation, reasoning, critical analysis and evaluating supporting material

However a study by Annous & Nicolas (2015) claims that in Accounting “writing is less important and so a minimal amount is needed”.

Assessment in this course discussed here would correspond with the former.

# Sample test question

Accounting Systems (Topic 2 of this course) – including the cash and accrual bases of accounting, the differences between the bases, the benefits of the accrual accounting basis for governments and other public sector entities and the challenges entities may face in implementing accrual accounting (30 marks). 30 minutes

The questions involve description of the New Zealand accounting and financial management system, explanations of the purpose of various features of the system and discussion of those features and how they might or might not be relevant to another country such as Vietnam.

# Some classroom implications

Knowing that there would be a writing intensive test that required the students to: discuss / apply / evaluate meant we could:

- focus explicitly on what is meant by discuss / apply / evaluate and the importance of reading questions
- have regular 6 minute 'quick writes' on content topics (learning to write / writing to learn (Storch, 2013) so students can notice gaps in their knowledge (lexico-grammatically / with fluency / with examples ...
- build in time for critical reflection

# Opportunities provided by collaboration

- the ESAP classroom provides a “sheltered context” (Owens, 2002: 45) for grappling with the cognitive demands of new content.
- The EAP teacher being a non-expert can be helpful in this context.



# Reading programme

based on core readings provided by content lecturers

- included strategies to address difficulties identified by the students and the EAP teacher:
- within the EAP's capability (as a non-expert in the subject) to help analyse linguistically
- Areas of difficulty as noted by the learners
  1. length
  2. non-technical vocabulary
  3. density of information
  4. identifying authorial stance

# Non-technical vocabulary

- Texts contained a high percentage of AWL words (570 words most frequent across academic disciplines and which account for around 10% of academic texts).
- Of the 10 texts examined, they ranged from 11% to 14%.
- A pre-test of vocabulary found that the students varied in their receptive knowledge of this list.
- Therefore, contextualised, but systematic lexical development in this area was a part of the programme.

# Sample of text containing AWL lexical Items



Increasing the use of performance information in budget processes is an important initiative that is widespread across OECD countries. It is part of an ongoing process that provides the potential to move the focus of decision making in budgeting away from inputs towards measurable results. OECD countries, however, continue to face a number of challenges with the implementation of PI in the budget process, including how to improve the measurement of activities, the quality of information, and getting politicians to use it in decision making. Despite these challenges, countries are evolving their approaches, not discarding them. The OECD has developed general guidelines to help generate successful initiatives for using PI in the budgeting process. However, it still remains a complex process.

## Density of information

- The reading list texts contained a lot of long noun phrases.
- Biber et al have found them increasingly frequent in academic writing
- Difficult for ESL students because of:
  - i) density of information
  - ii) relationships between elements in a noun / noun combination are not fixed and require world knowledge and context to infer
- Nominalised noun phrases provide a sophisticated form of cohesion
- Awareness raising was key in this area
- E.g., from the students' set texts:  
*"Increasing the use of performance information in budget processes is an important initiative that is widespread across OECD countries".*

# Surprises

- In feedback 3/16 learners mentioned that they would like to learn some English that wasn't related to Accounting (one adding that Accounting is a boring topic)
- Students did not read the compulsory texts
- Implication: we can't assume that it being someone's chosen discipline means that a focus on the content will be inherently motivating – the syllabus based on need may not be inherently interesting
- “subjective needs versus objective needs” (Basturkmen, 2006: 20)

## In summary

- EAP teachers analyse texts and equip learners with tools and strategic approaches to deal with cognitively demanding language
- EAP teachers promote autonomous learning
- Opportunities provided for joint construction and critical reflection

# Future considerations

- Provide space in syllabus to negotiate subjective needs
- Request access to samples of successful student writing and identify features which make it effective

# References

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**THANK YOU**

**Any questions?**