



## **Application Of Some Active Learning Methods And Assessment In English For Accounting**

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### **ABSTRACT**

The issue of teaching and learning English for specialties or ESP (English for Specific Purposes) is an issue that has been mentioned and discussed for many years among Teaching Methods, linguistic and specialized teachers (Le, 2010). From the perspective of linguists and English teachers, specialized English teaching is an area of English language teaching (Hutchinson and Waters) rather than specialized teaching in English as envisioned by the specialized students and professional lecturers. Therefore, Specialized English teaching methods are also the method of teaching English in general applied to specialized English classes. However, the real issue is still controversial because no matter who teaches or the content and orientation, there is an existing fact that our students are still limited in using the language. They are both in general and specialized fields, unable to express themselves in the English language. Presentation skills or the ability to express opinions and evaluate problems in a hypothetical working environment are generally unsatisfactory. In this respect, it can be seen that specialized English teaching and learning is going in the direction of communication in teaching and learning to meet the needs of society (Kenedy, C, and Bolitho, R.). These two scholars emphasize that it is important not to consider English as a specialty as an area of development separate from English language teaching. It is part of a transformation in the English language teaching sector, from general purpose English to specialized purposes. Within the scope of this article, I only focus on introducing some positive assessments and learning methods that have been applied in specialized English teaching.

**Keywords:** English for Specific Purposes, Teaching Methods, linguistic, professional lecturers.

### **INTRODUCTION**

In this study author will discuss and analyze: English for Accounting is an English book for accounting, written by Evan Fredo and Sean Mahoney, a textbook for accounting majors in the Express series of textbooks for students majoring in Accounting at the University of Oxford. This book is for specialized students in Accounting at Tan Trao University in the 3rd year.

Hence, author mention and discuss Specialized English teaching methods for specific purposes a swell.

On the other hand, Case study group discussion activity is also an activity considered by students to be highly positive

### **METHODOLOGY**

Authors use experience and observations, but also they use different methods as follow: description, synthesis and analysis. The procedures of the study are to analyze the textbook in which students often use in classes.

### **Contents**

English for Accounting (Evan Fredo and Sean Mahoney), a textbook for accounting majors in the Express series of textbooks for students majoring in Accounting at the University of Oxford. Equivalent curriculum for 25-30 hours of study, suitable for those who want to learn English for accounting majors, want to communicate with colleagues and partners about accounting - finance issues first published in 2007 and have been republished many times. This textbook is currently used to teach specialized students in Accounting at Tan Trao University in the 3rd year. Currently, this textbook is being used at some universities in Ho Chi Minh City and Hanoi. Normally, the economic students will learn specialized English after studying 9 credits of non-specialized

English. The arrangement of subjects at the above time is completely appropriate because ESP is usually for students with intermediate or higher levels (Dudley-Evans, 1998), which means learning basic English.

The English for Accounting curriculum helps students develop all four foreign language skills in common areas such as *introduction to accounting, Financial statements, and ratios, Tax accounting, Auditing, Management Accounting, and Investment*. In addition, the curriculum offers many opportunities for students to develop skills such as reading comprehension, translating accounting documents into English; Developing skills according to a system of topics associated with specialized accounting activities, especially developing reading and interpreting skills; Build and practicing foreign language learning skills while forming and developing students' ability to think independently and creatively in English communication. The book is designed and consistent from start to finish, all lessons are structured with a variety of activities for you to practice, including:

- Start-up activities
- Reading and listening lessons to improve vocabulary and contextual communication
- Academic documents in accounting - finance
- Role-playing activities, group work, and thematic discussion
- English exercises

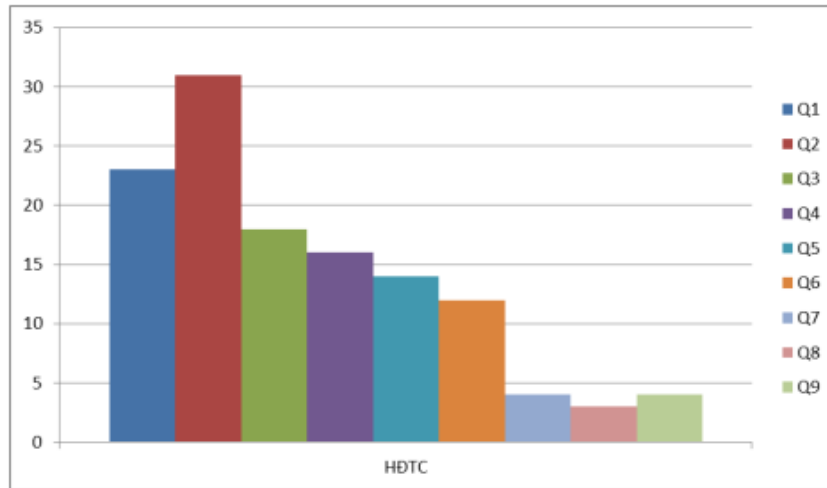
The knowledge contained in the book is associated with actual working contexts in companies, highly applicable, with many illustrations to help learners develop comprehensive vocabulary and reading and comprehension skills. In addition, there are 20 listening lessons to improve listening skills for learners in the Audio section. The reading passages of the textbook are also completely articles from reputable economic journals such as the Financial Times. According to Dudley-Evans (1998) above, most ESP courses include basic knowledge of language systems, so this English for Accounting textbook is quite appropriate.

Currently, teachers feel quite comfortable using this set of textbooks (included with workbooks and teacher's books) and feel that it is a fairly successful book series in providing specialized content at the basic level. and train students in communication skills in the field of Accounting. Students find it quite interesting to learn because the curriculum is not heavy on theory, but creates a lot of opportunities for students to communicate, think and discuss economic issues that have happened in international businesses.

The teaching method for this module is generally similar to that of regular English classes (Anthony, 1997), but with the difference that the topics, vocabulary, and situations are entirely in the economic environment. The subjects of the survey were 47 students of the third accounting undergraduate class at Tan Trao University in the English course for accounting majors, however, the number of samples collected was only 43. These students had completed the course. 1 of the previous semester and also just finished the 2nd term at the end of this month. The survey is taken directly from the teacher after the students have completed the course. The questions are divided into 3 parts, part 1 for activities implemented in the class, part 2 for forms of assessment, and part 3 for textbooks.

## RESULTS

Part 1 with question 1,2 about the activities that were considered positive, received results quite different from the teacher's expectations, but still within the expectation. The 9 activities surveyed are: (Q1) Case study group discussion, (Q2) meeting people, offering hospitality, agreeing and disagreeing group presentation, (Q3) Finding Cross-border investments, different accounting practices, intercultural issues, and the role of accountants in groupwork, (Q4) writing a business letter individual homework, (Q5) finding business reports in graphs, tables, charts homework, (Q6) individual 70 presentations of Profit and Loss Statement, Balance sheet, Explaining accounts, Ratio analysis to different groups, ( Q7) Profit and Loss Statement, Balance sheet, Explaining accounts, Ratio analysis reports pairwork, (Q8) reading friends' papers and giving comments,(Q9) exchange information in-class activities, the results of the activities Pairwork and individual work activities were not highly appreciated by students for their positivity, even activities in Q7, Q8 and Q9 were assessed as not positive. Individual activities are more appreciated by students than pair activities, but group activities are highly appreciated by students.

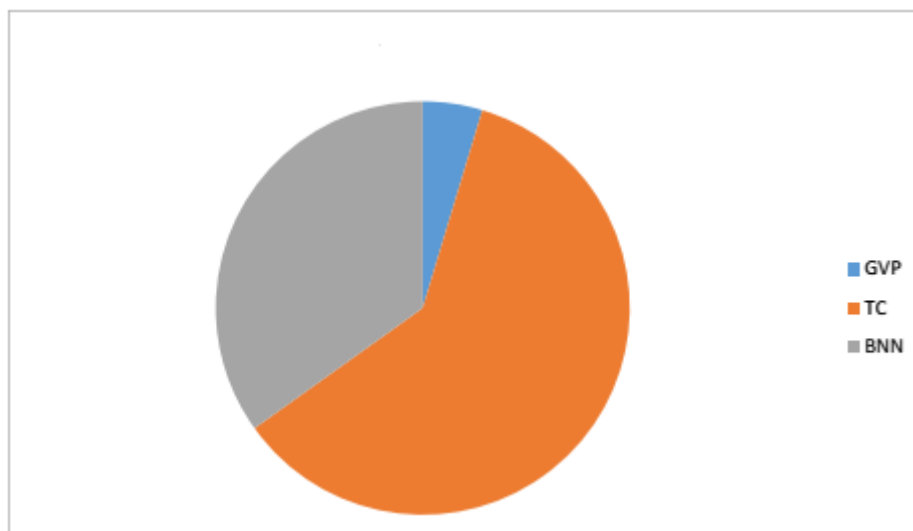


**Fig.1: Classification of group learning in students.**

The above results (figure 1) also match the information received from question 3 (What activities do you dislike or are not comfortable with). Usually, in the opinion of teachers, pair work is very effective because it helps students reduce anxiety when working alone or in front of a small group. However, this activity (drawing charts from economic reports and reading your articles, and then commenting) is not welcome in this audience. The reason is “difficult exercises, not practicing many skills”, “students do not know how to draw graphs”, “wasting time”, “disagreeing” with respect to Q7, and “ineffective, unfriendly”. Quan”, “afraid of losing friendship if you judge too carefully” for Q8. in Q9 the reason is also ineffective and one reason is probably mainly “many individuals have not prepared the cards so there is no information to exchange”. A fact that can be noticed is that students do not seem to have time to read more or do their homework well even though the teacher has told them in advance, so the class does not know anything to discuss with them. And students also don't like to read your work and give you comments, but just want to get personal feedback from the teacher. But with the limited time of teachers and the number of students in a large class, individual correction is difficult to do regularly.

With question 4 (what activities do you like when you are assigned to do? Why?), the results also correspond to the chart above, which are investment group activities, group discussions about case studies, and meetings. Everyone, welcome. Students' comments about this activity were "interesting", "fun", "improved speaking skills", "creative", and "unifying the group". In this activity, students are free to move around in class to watch and listen to groups of presentations, each group will have a representative present for 15 minutes and then alternate places. The teacher goes around the class and asks questions to each group. In the last 20 minutes of class, the teacher takes comments and finally gives his general comments on each group's strengths and weaknesses, and the whole class takes a commemorative photo.

Case study group discussion activity is also an activity considered by students to be highly positive because "students can give their opinions, learn from each other and have more ideas", "practice their economic and commercial thinking", "development of logical thinking and problem solving". Group discussion is not a new method in teaching English, but here students are given specific situations, which are really related to the topic they are studying. Solving these problems requires students to make practical connections, apply vocabulary, grammar topics learned in the lesson, and economic knowledge and logical thinking to solve together. According to many years of experience in teaching specialized English, I found that students commented that this activity was difficult but very interesting because each group always came up with different ways of solving problems, from which students learned to do different things and from there, students learn a lot from each other.



**Fig.2: Student distribution for friend-group works in accounting learning.**

More than 50% of students want to be able to choose their own group of friends to work for because they are compatible, understand each other and are convenient in group meetings as well as save time and work more effectively (figure 2). This reason is quite easy to understand and sympathize with because, with the study of credit, students have difficulty in arranging the time for group meetings. However, a large number of students agreed to randomly draw groups to "create fairness", "don't blame you or the teacher", "Be more responsible to my team", "more challenging", "after graduation, I know how to work effectively with many different people". Only a very few want teachers to choose groups because the teachers know the students' performance so they will arrange the levels equally into groups. This is practically only possible when the teacher has taught the students at least once. For this University of Accounting class 3, I let the students choose their own groups (provided that each group must have one male student and must have all qualifications) during the course of study. However, in the final exam (group presentation), I let you draw a random group. I found that students worked relatively harmoniously on this final group test. Maybe the nature of the test is rushed and there is not much time to prepare, so students have no idea.

In the questions of part 2 related to the real picture of the assessment test, There are 27 opinions who like to test in groups in the form of presentations, 18 ideas want to be tested individually, 10 ideas want to be tested in pairs, and do homework. And for the exam format (I applied the group exam with video presentations and sent it to the class's Facebook), only 7/43 cases supported the traditional exam form (individual paper exam and multiple choice) the rest were You all support this new form of testing. The reasons given are that students are proactive in finding a location and space to film, comfortable and stress-free because there is no feeling of being observed that often comes from teachers and friends. The inadequacy of this exam form is the selection of a quiet location, the ability to film, and a good network connection. This form of the exam allows teachers to review the student's presentation many times, but it takes time to randomly select groups and then needs a face-to-face meeting after the exam to comment and learn from experience.

Part 3 includes questions related to the syllabus, course topics, and general comments. 100% of students liked the topics studied (Introduction to accounting; Financial statements and ratios; Tax accounting; Auditing; Management accounting; Investment) and the Market Leader curriculum and found the level appropriate. The teacher review section received many encouraging comments from students regarding teaching methods and classroom atmosphere. However, some students want to be evaluated more individually by the teacher even though the teacher has 4 columns of scores for the test (individual, pair, group, home) and a lot of plus and minus points in the class.

## DISCUSSION AND CONCLUSION

To effectively teach specialized English, the problem may not lie in providing a lot of vocabulary and professional knowledge, but in how students can use and apply that professional knowledge in specific situations through a good curriculum and good methods. Therefore, it is very necessary for teachers to apply positive, creative teaching methods that can be outside the traditional framework to stimulate student learning. Evaluation methods should also be diverse and multidimensional.

Above, I have introduced some teaching methods in the class that is evaluated as positive by students. It is about giving autonomy to students in large assignments, making it comfortable for students to practice the language in a new space outside of the classroom like on the street or wherever the student chooses. The combination with

modern technology (Facebook) in teaching and learning is also a point that increases the attractiveness. And most of all, teachers need to have full and timely feedback on students' efforts to motivate and encourage them to study.

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