

# Needs Analysis for Designing a Specific English Language Course for the Undergraduate Accounting Students in UPM

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## ABSTRACT

*Today's international business scholars treat language as an issue at the heart of their subject area (Mughan 2015), as English language's irreplaceable position as means of communication is considered essential for international businesses. Nevertheless, one of the main concerns of educational specialists is the relevance of their programmes to the graduates' success in today's highly competitive labour market. With that, a needs analysis study was sought to explore the English language needs of undergraduate accounting students at Universiti Putra Malaysia. A survey method was employed to 20 undergraduate accounting students for the purpose of this study. The data collected from the survey were analysed quantitatively using SPSS 22 programme. As the findings of this study pointed out, the participants prefer to be taught more in listening, speaking and writing skills as the needs for their study and future career. Henceforth, a highly structured ESP course for accounting students with integration of language skills, subject or field-special skills, derived from their needs should be designed.*

**Keywords:** *ESP, needs analysis, accounting, English language skills*

## 1.0 INTRODUCTION

It is observed that sometimes educators do not teach English academic ESP courses in universities. They provide students with general English courses such as language structures, lexis and tense usage, which is mainly general English. However, the courses conducted are not created according to the students' job

specification. Therefore, the outcome of their study will be lessened. According to Bayyurt and Karatas (2015), a needs analysis should be the first step in designing a language program. Hence, this study aims to implement a needs analysis to design an ESP course suitable for the Accounting students by looking at their most needed language skills, the common problems encountered and their preferred learning styles.

Hutchinson and Waters (1987), claim that Target-Situation Analysis (TSA) involves asking questions about the target situation of the various participants in the learning process. As for this study, the accounting students' English language needs will be identified and should be covered during the course; (i) the reason for learning English, (ii) the medium, channel and types of texts used, (iii) the audiences or the clients and the places where they use the language and (iv) the frequency of English usage. On the other hand, Present-Situation Analysis (PSA) seeks to establish what the students are like at the start of their language course, investigating their strengths and weaknesses (Robinson, 1991). Therefore, the accounting students' history in learning English would also be included in the needs analysis. Finally, the Strategy Analysis (SA) is concerned with students' attitude towards learning (Alwright, 1982). Hence, these items would also be included to identify learning needs to ensure the course created would be effective and suitable for the accounting students; (i) mode of the course, (ii) methodology, (iii) resources and (iv) preferred learning styles. Hopefully, the needs analysis would help in designing an effective ESP course for them.

## **2.0 LITERATURE REVIEW**

### **2.1 Language Needs for Accounting Students**

The students accounting program need to learn English to help their basic knowledge in accountancy such as knowing how to operate the conceptual framework of accounting, to know the procedures of basic accounting, to do the journal as a report, to do ledger report, bank reconciliation statement and how the capital and revenue transactions should be done (Suyadi, 2016). All the basic knowledge of accountancies should be mixed with English language skills in order to meet the English performance of accounting.

Many studies have concluded that ESP courses focus mainly on reading skills (Labassi, 2009; Rais, 2007). On the other hand, Basturkmen (1998) reports that writing skills were not crucial for ESP students. This is in contrast with Xhaferi and Xheferi (2011) who demonstrate that in term of language skills, speaking

and writing are the most important skills when it comes to ESP. Another study by Alsamadani (2017) revealed that receptive skills (reading and listening) were mostly focused on in ESP classes while writing and reading, along with speaking skills, were needed more than others. Swales (1981) points out that reading and writing have a reciprocal relationship.

It is thought that grammar should not be a part of the ESP syllabus but the course should focus a lot more on specific terminology related to the field (Xhaferi & Xhaferi, 2011). Specific terminology is considered an obstacle to effective communication in English. Hence, there should be a bigger focus on learning vocabulary, particularly accounting register. Paltridge and Starfield (2013) posts a straightforward question “What vocabulary do ESP learners need?” (p.114) to clearly conceptualise vocabulary in ESP and moving beyond single words to lexical patterning in ESP.

## **2.2 Challenges Faced by The Accounting Students**

According to Suyadi (2014), a few problematic areas in the accounting field that cause difficulties for students are consolidations, leases, mergers, research and development, price level changes, and taxation charges. General English cannot help them solve the problems. Hence, the ESP course teacher should improve their knowledge of the study program in order to make it useful for the students.

In terms of language skills, there are some challenges faced by accounting students. In listening and speaking skills, students lack practice in class because they spend most of their time learning grammar, vocabulary and reading text documents (Hoa & Mai, 2016). The study also mentions that sometimes teachers do not pay attention to listening and speaking activities, and often give students dual-language lectures (native language and English). Consequently, students only remember individual words and unable to express their opinions well in ESP. In terms of reading skill, Rezaei, Rahimi and Talepasan (2012) state that most learners have difficulties in identifying syntaxes of sentences. This causes reading English to be more difficult and cause misunderstanding in the sentence meaning. In writing skills, Lam (2011) claims that most students were facing problem-related to vocabulary, organising ideas, grammar and spelling. They often impatient to outline, organise ideas logically, connect them together in their writing making their ESP texts unsteady, sketchy and unclear.

## **2.3 Preferred Learning Styles**

Various activities should be implemented to make an ESP course effective and engaging. Baron (2013) conducted and implemented reading comprehension workshop for the accounting students, and it is proven to improve vocabulary and reading comprehension among the students. Students who read specialised material and participated in discussions in English have reported to have increased their oral fluency (Rodriguez, 2014). The research is similar with the findings by Simonova (2016) who suggest that accounting students preferred oral or written presentation because they felt free in creating the content of the presentation and the required layout and structure helped them express their ideas.

Razak, Ahmad & Shah (2007) found that students' most preferred teaching style is Facilitator style in contrast to Formal Authority style which is the least preferred. A more recent study by Lee (2017) suggests that students have a marked preference for visual learning styles, and they also prefer the student-centered teaching approach. Specifically, accounting students need their own materials in learning English to support their future profession (Suyadi, 2016). Choosing course-books, arranging syllabus, and any moves need to adapt authentic resources before ESP teaching and learning procedures can be carried out (Suyadi, 2014). To conclude, all the preferred learning styles should be taken into consideration to make the ESP course more engaging and personalised to cater to the needs of the students.

## **3.0 METHODOLOGY**

### **3.1 Research Design**

This research is a small-scale, quantitative survey of the needs analysis of the undergraduate accounting students in Universiti Putra Malaysia (UPM). It seeks to design a tailored English language course for current and future needs, based on their everyday use of the language. It is considered a small-scale investigation as it involves a limited number of participants from two cohort groups in only one public university in Malaysia. The quantitative method encompasses data collection in such a way that information is derived from numbers and subjected to statistical treatment to explain a phenomenon investigated (Aliaga & Gunderson, 2000; Creswell, 2005). Following that, it is decided that the commonly used survey research is the most appropriate method to be employed in this study. The reason behind this is due to the fact that survey research is useful to determine the degree to which a desired objective of the researchers is attained as a result of the planned

strategy. The study is based on purposive sampling under the non-probability sampling strategy. The data collection includes a questionnaire, which is designed by the researchers as a needs assessment's instrument. The methodology underlying this research is guided by Hutchinson and Waters' (1987) model of needs analysis, which is performed using a 72-item survey.

### **3.2 Population and Sampling**

The population of the study consists of undergraduate students at Universiti Putra Malaysia, and in the study, the researchers did not take the whole population to be the sample. From the population, the study sample is selected purposively from the 3rd and 4th year students of the accounting faculty in the year 2019. They are undergraduates' students, consist of 20 (6 males, 14 females) with the age range from 21- 22 years old. The rationale is that these students of accounting have been exposed to the academic programme for at least two years, and they might identify the English language needs for educational and career purposes. Therefore, they are able to provide feedback on which aspects of language they need for academic and career purpose. Furthermore, their wishes and wants are supremely important in this needs analysis study. The mother tongue of the participants is Malay, and they enter the university right after finishing their secondary school years. In terms of their academic background, all participants receive formal pre-education at the age of 6 and primary education in public schools with Malay as a medium of instruction.

As English is currently the global language of business, it is clear that accountants should be well versed in the language to effectively navigate the business world where their services are most needed. In meeting the demands, the participants are currently enrolled in specialised English course per semester and are placed in specific classes based on their MUET bands and TOEFL/ IELTS scores they have taken before entering universities. A specific group of students receive at least 3 hours of instruction in English each week, depending on the course and requirements. The lecturers from English department are held responsible for coaching their classes such as Reading for Academic Purposes, Academic Interaction and Presentation, and Academic Writing. The courses, on the whole, pays more attention to listening, reading, writing and grammar as compared to other skill such as speaking, considering that speaking is a vital skill for participants' career development. Indeed, accountants who have a better grasp of the language tend to be promoted quicker and to a higher position due to their ability to communicate clearly and precisely, be it reports and presentations to superior or clients. Moreover, due to the global nature of the profession, accountants that have

a better grasp of the English language are more likely to be headhunted by foreign companies that might provide better pay and higher audit fees.

### **3.3 Instrumentation**

To match with the objectives of this study and in order to explore the participants' perceived needs and preferences, a questionnaire is used as a data-gathering instrument. Questionnaire is chosen to gather data because it is an efficient tool for collecting information on a large scale and require little time or extended writing from the participants (Brown, 1995; Oppenheim, 1993). Questions on the questionnaire are developed in order to give them an opportunity to list their expectations of the course and to answer the research questions of this study. A structured questionnaire is prepared in this research and is adopted from Bell and Waters (2014), O'Leary (2014) and Yokshida and Naganuma (2003).

The questionnaire is composed of four parts. The first part covers the demographic background of the participants, including their gender, age and their current status. The second part analyses learners' future domains of language use and questions about their needs of English language skills for their career and study. It is made up of 14 close response sections of five-point Likert-scale questions arranged from 'not important' to 'very important' (1: not important, 2: slightly important, 3: moderately important, 4: important and 5: very important). The third part solicits the learners' present domain of language use, inclusive of their ability in each English language skill. This section is made up of 28 closed-response sections of four-point Likert-scale with anchors arranged from 'I can't do this at all' to 'I can do this on my own' (1: I can't do this at all, 2: I can do this with a lot of effort, 3: I can do this with a little help, and 4: I can do this on my own). The last part is to investigate the strategy for the course to be executed. There are 28 questions closed-response sections of five-point Likert-scale. The five options include 'not interested at all', 'not interested', 'somewhat interested', 'interested', and 'very interested'. The items include their learning preferences in term of the preferred activities and method of learning, the class interaction, the number of credit hour preferred, and the materials preferred for the course.

### **3.4 Data Collection and Data Analysis Procedure**

The data of the study are collected through the distribution of the questionnaire. The data from the questionnaire is likely yield a number of suggestions or areas worth considering for the future of the course. The survey is administered during the 5th week of the new academic year when students start

to settle down from the beginning of the semester chaos and adjust to the new environment. All the participants are given a brief overview of the objectives of the study, the way of answering and the length of time given for answering the questionnaire. The participants are assured that their answers will be kept confidential, and their grades will not be affected by their answers in any way. Furthermore, they are informed that they are not compelled to participate in the research or to declare their names. It takes about one week for the questionnaire to be administered among the participants, and the response rate is 100%. According to the participants, they do not find any difficulty in responding to the questions. The questions are clear and to the point. After the administration of the questionnaire, participants responses are collected and analysed using descriptive methods of analysis (mean and standard deviation) by using the Statistical Packages for Social Sciences (SPSS 22) in order to report on the participants' need preferences and attitude. Prior to analysis, the data undergo a screening process, and it is seen that there is none outlier found among the data; thus, no participants are excluded for further analysis.

## **4.0 FINDINGS AND DISCUSSION**

This section presents the statistical analysis of the data gathered through the study. It begins with the participants' demographic background, followed by the results of the first three research questions.

### **4.1 Participants' Demographic Background 5.5 Classification Plot**

**Table 1: Demographic Data of the Participants**

	<b>Aspect</b>	<b>Frequency</b>	<b>Percentage</b>
<b>Gender</b>	Male	6	30 %
	Female	14	70 %
<b>Age</b>	21 years old	9	45%
	22 years old	11	55%
<b>Status</b>	Students	20	100%

A total of 20 participants, 6 males (30%) and 14 females (70%) were chosen through purposive sampling and participated in the study. 9 of the participants are 21 years old (45%), and 11 of them are 22 years old (55%). Pertaining to the current status of the participants, all of them (100%) are students. To maintain the anonymity, the names of the participants were off record as this was deemed

essential to protect their personal identity.

### **R.Q. 1: What are the most needed English language skill for the accounting undergraduate students at UPM?**

**Table 2: Descriptive Statistics of Needs for English**

	<b>N</b>	<b>Mean</b>	<b>Std. Deviation</b>
English is important for my study	20	4.60	0.50
English is important for my career	20	4.80	0.41
English is important for everyday use	20	4.05	0.76
English is important for socialising	20	3.60	0.75
Valid N (listwise)	20		

Table 2 displays the descriptive statistics of participants' need for English. The highest mean score from all the 4 items is the item 'English is important for my career' (4.80) with the standard deviation of 0.41, followed by the mean score of 4.60 (SD 0.50) acquired from the item 'English is important for my study'. The lowest mean score is 3.60 (SD 0.75) of item 'English is important for socialising'. Thus, it is shown that English is highly demanded for the participants' career and study.

**Table 3: Descriptive Statistics of English Skills for Study**

	<b>N</b>	<b>Mean</b>	<b>Std. Deviation</b>
Listening skill is important for my study	20	4.45	0.60
Speaking skill is important for my study	20	4.75	0.55
Reading skill is important for my study	20	4.70	0.47
Writing skill is important for my study	20	4.85	0.37
Grammar is important for my study	20	4.30	0.66
Valid N (listwise)	20		

Table 3 shows the descriptive statistics of participants' inclination towards English skills for study. The item with the highest mean score of 4.85 (SD 0.37) is 'writing skill is important for my study', followed by the mean score of 4.75 (SD 0.55) from the item 'speaking skill is important for my study'. The lowest mean score is of the item 'grammar is important for my study' with the mean score of 4.30 (SD 0.66). All in all, it is obviously shown that writing and speaking skills are needed for the participants' study



**Table 4: Descriptive Statistics of English Skills for Career**

	<b>N</b>	<b>Mean</b>	<b>Std. Deviation</b>
Listening skill is important for my career	20	4.80	0.41
Speaking skill is important for my career	20	4.80	0.52
Reading skill is important for my career	20	4.60	0.68
Writing skill is important for my career	20	4.60	0.60
Valid N (listwise)	20		

Table 4 shows the descriptive statistics of participants' inclination towards English skills for career. The item 'listening is important for my career' and 'speaking is important for my career' have the highest mean score of 4.80 (SD 0.41), while the items 'reading is important for my career' and 'writing is important for my career' have the lowest mean score of 4.60 (SD 0.68). As demonstrated, the participants agree that listening and speaking skills are vital for their career. Thus, among the four skills, it is considered that listening, speaking and writing are more important for the participants' study and career, as compared to reading skill.

### **R.Q. 2: What are the problems faced by UPM's accounting undergraduate students?**

Research question 2 is aimed at finding out participants' self-assessment towards their language skills and knowledge in learning English. The following table is shown to give a summary of participants' responses dealing with language skills which are presented in terms of their means and standard deviations.

**Table 5: Descriptive Statistics of Participants' Mastery of English Skills**

	<b>N</b>	<b>Mean</b>	<b>Std. Deviation</b>
Listening	20	3.26	0.52
Speaking	20	3.36	0.49
Reading	20	3.37	0.40
Writing	20	3.26	0.40
Valid N (listwise)	20		

Table 5 shows the descriptive statistics of participants' mastery of English skills. Reading skill has the highest mean score of 3.37, with the standard deviation of

0.40, followed by speaking, which has a mean score of 3.36 (SD 0.49). However, the participants are still facing some difficulties concerning other skills as both listening and writing skills have the lowest mean score of 3.26 (SD 0.52), which explain the results of the questionnaires, showing their inability to complete the indicated tasks on their own. Thus, the participants have problems with listening and writing skills.

**Table 6: Descriptive Statistics of Participants' Mastery of Listening Skills**

	<b>N</b>	<b>Mean</b>	<b>Std. Deviation</b>
Listening to lectures related to the field	20	3.40	0.50
Listening and understanding English lectures on accounting	20	3.15	0.81
Participating in international events	20	2.65	0.75
Receiving spoken instructions/advice	20	3.40	0.60
Listening to presentations and discussions in international meetings/seminars/conferences	20	3.20	0.77
Listening to radio or television programmes and other English media	20	3.35	0.88
Listening to my friends	20	3.65	0.75
Valid N (listwise)	20		

As indicated from Table 5, listening skill is placed the least position of skills participants self-assessed by means of 3.26 (SD 0.52). Based on the data in Table 6, most of the participants have a problem in 'participating in international events', with the lowest mean score of 2.65 (SD 0.75), followed by 'listening and understanding English lectures on accounting', with the mean score of 3.15 and standard deviation of 0.81. It can be concluded that the participants need more facilitation to support them in enhancing their listening skill.

**Table 7: Descriptive Statistics of Participants' Mastery of Writing Skills**

	<b>N</b>	<b>Mean</b>	<b>Std. Deviation</b>
Writing research papers, articles, and reviews for journals	20	2.60	0.68
Writing homework and assignments an English	20	3.25	0.72
Answering examination in English	20	3.60	0.68
Writing summary of a text	20	3.15	0.67
Preparing English presentation slides	20	3.60	0.50
Writing emails	20	3.50	0.51
Writing grammatically correct sentences	20	3.10	0.64
Valid N (listwise)	20		

Table 7 portrays the participants mastery of writing skill and it is shown in the table that the participants have low confidence in ‘writing research papers, articles, and reviews for journals’, with the lowest mean score of 2.60 (SD 0.68), followed by ‘writing grammatically correct sentences’, with the mean score of 3.10 (SD 0.64). So, the participants find it tough to get the hang of writing skill. This is in line with the listening issue aforementioned.

## **5.0 DISCUSSION**

### **R.Q. 1: What are the most needed English language skill for the undergraduates accounting students at UPM?**

This study has found that English is highly demanded for the participants’ career and study, particularly listening, speaking and writing skills have the highest demand among the five language skills (listening, speaking, reading, writing and grammar). The findings are in line with Xheferi and Xhaferi (2011), whose research emphasised the vitality of speaking and writing skills when it comes to ESP. Although reading and writing are thought to have a reciprocal relationship (Swales, 1981), the accounting students claim they do not need reading skills as much as they need listening, speaking and writing skills. However, the finding is in contrast with Basturkmen (1998) who disregards the importance of writing skills in ESP and Alsamadani (2017) who found out though listening skills were focused on in ESP class, it is not really needed.

The participants often close their eyes to the importance of grammar and rank the skill as the least necessary language ability. This finding is similar to the claim that grammar should not be a part of the ESP syllabus, but it should focus a lot more on specific terminology related to the field (Xhaferi & Xhaferi, 2011). Accounting registers could be embedded while teaching the three prominent and highly needed skills (listening, speaking and writing) since specific terminology could make or break effective communication in English for these accounting students as supported by Suyadi (2016) who claims on the need for accounting students to learn English to help their basic knowledge in accountancy such as knowing how to operate the conceptual framework of accounting, knowing the procedures of basic accounting, 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. Evidently, emphasis on accounting register is required.

### **R.Q. 2: What are the problems faced by UPM’s undergraduate accounting students?**

From the needs analysis, it was found that the participants agree that they have problems mostly with listening and writing skills. For listening skills, participating in international events and listening and understanding English lectures on accounting are the two most challenging areas for them. When it comes to international events, most probably the speaker would be an international speaker with a heavy accent style of speech, causing participants to hardly understand the content of the speech. Listening skill is evidently affected by native pronunciation and different accent of English (Zarin, 2013). Participants are found to only remember individual words and cannot express their opinions well in ESP when the teachers do not pay attention to listening and speaking activities, and give them dual-language lectures; native language and English (Hoa & Mai, 2016). These problems should be considered while designing suitable listening skills activity for the participants.

The participants' mastery of writing skill is also challenged, especially when they are needed to write research papers or articles and reviewing journals. In a research done on the Southeast Asian writers, it is observed that lexicogrammatical, discourse and cultural differences are the challenging areas for them to write their research article (Suryani, Petra, Rodziah & Hamidun, 2015). The participants also claim to have difficulties in writing grammatically correct sentences. This is similar to Lam (2011) who suggested the vocabulary use, organising ideas, grammar and spelling are the most prominent problems when it comes to writing activities. Hence, a writing skill workshop should be considered to focus on how to write grammatically correct sentences, organising ideas as well as the use of suitable vocabulary related to accounting register.

## **6.0 CONCLUSION**

In conclusion, this study looks at the needs analysis for accounting undergraduates students at UPM. The students' language needs encountered problems, and preferred learning styles are scrutinised as the first step in creating a suitable ESP course for the accounting students. Students seem to prefer to be taught more skills in listening, speaking and writing as the requirements for their studies and future careers. They also want to be exposed to the related accounting register to help equip them with the basic knowledge in accountancy.

Students may have trouble listening to the international conference due to the heavily accented speech and listening to English accounting lectures that include dual language, because they can be confusing. In terms of writing skills, they do

not enjoy essay writing activity even though they faced the most difficulties in writing a research paper and reviewing journal articles. Therefore, fun learning activities involving games and group discussion should lower the language anxiety they feel when dealing with a difficult topic.

In terms of the students' preferred learning style, they favoured a shorter session for each workshop, a student-centered approach with possibilities for self-regulated learning, flipped classroom and multiple-choice embedded activity, integration of ICT and audio-visual aids to make the course more engaging and authentic materials suitable for accounting fields should be used. Henceforth, based on the result of the findings of the study, highly structured ESP course for accounting students with the integration of language skills, subject or field-special skills, derived from the learners' needs should be designed. Such course that is based on a prevalent and comprehensive needs analysis is expected to facilitate the process of mastering both academic and subject-matter specific aspects of the target language as well as motivate students to become actively involved in the process of learning.

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