ภาษาอังกฤษสำหรับธุรกิจเพื่อนิสิตชั้นปีที่ 4 สาขาการบัญชี: การศึกษาความต้องการเพื่อนำไปออกแบบการเรียนการสอน

A BUSINESS ENGLISH COURSE FOR THE 4TH YEAR STUDENTS OF ACCOUNTANCY: FROM NEEDS TO COURSE DESIGN

*จุฬาภรณ์ กองแก้ว**

Chulaporn Kongkeo*

สถาบันภาษา จุฬาลงกรณ์มหาวิทยาลัย

Chulalongkorn University Language Institute.

***Corresponding author, Email:** chulapornk@hotmail.com*

บทคัดย่อ

การวิจัยนี้มีวัตถุประสงค์เพื่อศึกษาความต้องการของผู้บริหารจัดการและเชี่ยวชาญด้านเนื้อหาของคณะพาณิชยศาสตร์และการบัญชี อาจารย์ผู้สอนภาษาอังกฤษ ผู้เชี่ยวชาญในวิชาชีพการบัญชี และนิสิตชั้นปีที่ 4 สาขาการบัญชีจุฬาลงกรณ์มหาวิทยาลัยเพื่อออกแบบการเรียนการสอนวิชาภาษาอังกฤษเพื่อธุรกิจใหม่ ทั้งนี้เพื่อเตรียมนิสิตในการเข้าทำงานสาขาวิชาชีพการบัญชี ผู้วิจัยใช้การเก็บข้อมูลแบบผสมผสานระหว่างการศึกษาเชิงปริมาณและเชิงคุณลักษณะ โดยในเชิงปริมาณผู้วิจัยเก็บข้อมูลจากการใช้แบบสอบถามเก็บข้อมูลความคิดเห็นของผู้ที่เกี่ยวข้อง 4 กลุ่มข้างต้น ส่วนในเชิงคุณลักษณะนั้น ผู้วิจัยได้สัมภาษณ์ในเชิงลึกทางโทรศัพท์ โดยสัมภาษณ์ผู้ให้ข้อมูลในแต่ละกลุ่มๆ ละ 2-4 คน จากข้อมูลทั้งสองแหล่งปรากฏว่าผู้เกี่ยวข้องทุกฝ่ายเห็นตรงกันว่าวิชาภาษาอังกฤษสำหรับธุรกิจเพื่อนิสิตชั้นปีที่ 4 สาขาการบัญชีควรจะเน้นพัฒนาทักษะในการใช้ภาษา ทักษะที่ควรจะพัฒนาในลำดับต้นคือทักษะการพูดและการสื่อสาร นอกจากนี้ทักษะอื่นที่ควรจะได้รับการพัฒนาคือทักษะการคิดวิเคราะห์ ทักษะการแก้ปัญหา และทักษะการทำงานร่วมกัน ส่วนการออกแบบการเรียนการสอนนั้น ข้อมูลปรากฏว่าวิชาใหม่นี้ควรจะใช้การสอนแบบเน้นโครงงานหรือภาระงานเป็นหลัก โดยมีอาจารย์ผู้สอนภาษาเป็นผู้ออกแบบโครงงาน ภาระงาน ขั้นตอนและกิจกรรมต่างๆ จากผลการศึกษายังพบว่าการจัดการเรียนการสอนควรมีการผสมผสานสื่อสารสอนและเอกสารที่เป็นของจริง การตระหนักรู้เรื่องวัฒนธรรม การจัดบรรยายจากแขกรับเชิญที่เกี่ยวกับวิชาชีพ และการเปิดโอกาสให้นิสิตได้ใช้ภาษาในสถานการณ์จริง สุดท้ายนี้มีข้อคิดเห็นว่าวิชาใหม่ควรจะใช้ประโยชน์จากอุปกรณ์อิเล็กทรอนิกส์สื่อการเรียนการสอนบนฐานของเทคโนโลยีเว็บ และข้อมูลทางธุรกิจที่มาบูรณาการบนเทคโนโลยีสารสนเทศ

คำสำคัญ: การศึกษาความต้องการ ภาษาอังกฤษสำหรับธุรกิจ นิสิตสาขาการบัญชี การออกแบบการเรียนการสอน

Abstract

This research aims at investigating the needs of the faculty of Commerce and Accountancy administrators, language teachers, stakeholders, and the fourth year students of the faculty of Commerce and Accountancy to design a new business English course for an entry level job in their field. To identify these needs, the study identified and involved all of the stakeholders in the data reliability gathering process. The study employed a mixed-method research methodology- the quantitative and qualitative method. As for the quantitative method, the questionnaire for each group was modified to gather all parties' opinion. As for the qualitative method, two to four people from each group were telephoned for an in-depth interview. The data from both the questionnaires and the interviews revealed that the course should develop skills. The top priority skills are speaking and communication. Other necessary skills that should be incorporated are critical thinking and analytical skills, problem solving, as well as collaborating skills. In terms of course design, the course should highlight a project-based or a task-based learning approach having an English teacher as a course designer. The integration of authentic materials, cultural awareness, guest speakers from the profession, and language exposures, electronic devices, web-based learning materials, as well as e-business news are concerned.

Keywords: Needs Analysis, Business English, Accountancy Students, Course Design, Instruction

Introduction

Thailand is already a part of the AEC, which is coming into force this December 2015. The agreement to join the ASEAN Economic Community (AEC) will increase the interdependence of the ASEAN economies and establish ASEAN as a single market and production base making ASEAN more dynamic and competitive with new mechanisms and measures to strengthen the implementation of its existing economic initiatives; accelerating regional integration in the priority sectors; facilitating movement of business persons, skilled labor; and strengthening the institutional mechanisms of ASEAN [1]. We all realize that the AEC would allow a free flow of skilled labor in eight categories-Engineering, Nursing, Architecture, Surveying, Accountancy, Dentistry, Medicine, and Tourism [2]. English is used for business communication; most joint-venture companies use English as their lingua franca. As a consequence, there is a need for Thai education to develop and promote English language skills.

English is a foreign language in Thailand. Wongsothorn; et al. [3] outlined the societal needs for English skills of Thai graduates, illustrating that English is essential in every sector, none more than the business sector. Competition is fierce; graduates need to improve their English. Moreover, advantages of having good English communication skills are to become global professionals, to advance in one's career, to develop one's professionalism, to communicate effectively, and to connect with people both inside and

outside the workplace [4]. The university has a need to prepare students for this situation. The Language Institute offers six three-credit courses to commerce and accountancy undergraduate students: two general English courses and four English for Specific Purposes (ESP) courses. English for Business and Economics (EBE) is considered on branch of ESP [5]. Second year students start their ESP courses and are required to take Basic Business Writing and Business Correspondence courses while the third year students are required to take a Basic English Oral Communication course which focuses on an ability to listen and speak in a variety of business topics and to take an Advanced Business English which aims at developing students' meeting and presentation skills. Although students take two general courses and four ESP courses, they still need more English skills to enter job market and to continue their education. As an experienced instructor and a course developer, the researcher believes that English classes are not a place to teach *only* English language. In the area of ESP, much research on English for business purposes (EBP) has flourished as English has become widely accepted as the primary language for international business [6]. A considerable amount of research has been conducted on business English including the analysis of business writings, conversation, and communication skills & strategies.

However, to develop a new course, requirements of the stakeholders should be considered. Data for needs assessment should come from students, language teachers, specialists, administrators, and employers [5]. In addition, the new course should be designed to serve multiple needs. These involve teaching approach, activities suitable for the learners, and 21st century environment. The course design needs to be researched to fill the gap and based on the needs of all parties involved to make the upcoming course effective.

Objectives

1. To identify the needs of the faculty of Commerce and Accountancy administrators, language teachers, professionals, and the fourth year students of the faculty of Commerce and Accountancy for the new business English course.
2. From the needs found, to propose a new Business English course design for the 4th year students majoring in Accountancy at the faculty of Commerce and Accountancy.

The research questions were:

1. What are the needs of the faculty of Commerce and Accountancy administrators, language teachers, professionals, and the fourth year students of the faculty of Commerce and Accountancy to design a Business English course for the 4th year students of the faculty of Commerce and Accountancy?
2. What is the proposed design for the course?

The following section explains the definition of needs analysis and several

needs analysis researches in ESP. Then, the research methodology is described and the results as well as discussions are presented.

Needs analysis in English for a Specific Purpose

The meaning of needs was interpreted differently by different researchers depending on their adopted theoretical framework or ideological preconceptions. Robinson [5] reviewed five types of needs:

1. Needs can refer to students' study or job requirements, that is, what they have to be able to do at the end of their language course. This is a goal-oriented definition of needs.
2. Needs can mean that the use-institution or society at large regards as necessary or desirable to be learned from a program of language instruction.
3. Needs can mean what the learner needs to do to actually acquire the language. This is a process-oriented definition of needs and relates to transitional behavior, the means of learning.
4. Needs can refer to what the students themselves would like to gain from the language course. This view of needs implies that the students may have personal aims in addition to (or even in opposition to) the requirements of their studies or jobs. Such personal needs may be devalued by being viewed as 'wants' or 'desired'.

Needs analysis should be done as a prerequisite for effective course design [7]. Every English course should consider the needs of all parties involve. The language skills and materials are also counted. Moreover, needs analysis has been used as a tool for curriculum development in many studies, especially in the English for a Specific Purpose or ESP program. Tubtimtong [5] studied needs analysis for ESP science and engineering students at the graduate level and concluded that all four skills were important. The academic needs tended to emphasize reading and writing skills where the occupational needs tended to stress the importance of oral communication skills. Kassim and Ali [4] studied English communicative events and skills needed at the workplace of engineering and science graduates in Malaysia. The results were that fluency in the English language is seen as an opportunity in the engineering field to advance towards becoming a global engineer and the results emphasized on oral communication skills-discussing work-related matters formally, networking by developing contacts for advice and information in the field, together with instructing, explaining and demonstrating-rather than written communication skills. Moreover, in their study, formal presentations and teamwork interaction was rated as highly important for daily tasks especially when compared to promotion. Kumarn [8] investigated the needs of the owners or managers of establishments in Nan province; the study revealed that they require accountants with knowledge of taxation. Besides, the ability to use technology in terms of printing and spread sheet preparation, accountants need to have a foreign language

skill, and most importantly the ability to speak English. Pichayasupakoon [9] revealed that accounting professionals must prepare on the following issues-working experience, training and workshop of potential development, and English language skill in efficiency level, especially in writing standard reports.

Methods

The needs analysis process should involve the researcher comparing different sets and sources of data with one another. To increase the credibility of interpretations of data, triangulated sources of data should be implemented [7]. Triangulation can involve comparisons among two or more different sources, methods, investigations or theories, and sometimes combinations of those mentioned [7]. Thus, to investigate the needs of administrator (context experts), English language teachers, stakeholders, and learners, this study employed a mixed method approach of quantitative and qualitative research.

There were three main phases in research design of the study:

Phase I - Primary meeting and instrument design. There were two research instruments in this study-questionnaires and unstructured interviews. The researcher designed questionnaires based on the goal-oriented definition of needs and invited three experts to validate the content validity of the questionnaires. The questionnaires were designed on the syntheses of ESP course development, skill needs, instructional method needs, as well as 21st century learners' literature. The experts consisted of two English language teachers with doctoral degrees which provided them with an expertise in needs analysis and research designs, and one associated professor with a doctoral degree in instructional design. There were four forms of questionnaires. Form A was designed for administrators; Form B for language experts. They consisted of ten questions and an open space for recommendations. Form C questionnaire for stakeholders; Form D for students. Both Form C and D consisted of three main parts i.e. background of the participants, the skills needed in English, and opinions towards English courses, instructional methods and activities.

Phase II - Collection of Data. The researcher conducted a needs analysis to investigate the needs to identify required skills and appropriate instructional method by distributing questionnaires to four parties involved in this study who were faculty members of the Faculty of Commerce and Accountancy (content experts), English instructors of Chulalongkorn University Language Institute (language experts), Human resources staff and senior auditors & executives of six main private and government institutions which employed mainly accountancy students had applied for a job-(professionals), and the 4th year students of commerce and accountancy (learners). Validated research instruments consisting of questionnaires were applied to gather more in-depth information from all parties involved using unstructured interviews (face-to-face or phone interviews). In this study, a purposive sampling and a multi stage random technique was used to obtain the four sets of samples for the study.

The participants in this study can be classified into four groups:

1. Content experts in Business Academic areas (10 Faculty members: Department of Accountancy)
2. English language experts (15 Chulalongkorn University Language Institute language teachers: Department of Business)
3. Professionals from private sectors (15 professionals: the Big Four companies in Accountant & Auditing, SCG, and ESSO) and government sectors (Bank of Thailand, Ministry of Commerce, and Ministry of Finance)
4. Learners (122 students: 4th year majoring in accountancy)

Phase III – Analysis of Data. The researcher translated the information gathered from the needs analysis by employing descriptive analysis to test mean differences and the content analysis to analyze the data from questionnaires and interviews. Finally, the researcher proposed a course design based on the data collected. Descriptive analysis was used to analyze data gathered from the questionnaires while the content analysis was used to analyze the data gathered from the interviews and observations. It is hoped that the result of this study will bring about a course design which is effective and could respond to all parties' needs at a certain degree.

Results

In this section, findings are reported to answer the research questions:

Research Question I: What are the needs of the content experts, language teachers, professionals, and the fourth year students to design a Business English course for the 4th year students of the faculty of Commerce and Accountancy?

Group 1: Content experts

All of the content expert respondents in group 1 (N = 10) agreed on the significant role of English language and that the faculty had tried to prepare the students for the international work environment. The language policy of the faculty of Commerce and Accountancy is to offer as many English courses as possible. Many agreed that students in the Thai program need more practice in oral communication and ability in selecting appropriate word choices to explain their ideas and communicate effectively.

When asked about English language skills to enter an entry level job in the field, the majority (91.66%) ranked reading skills as the highest. Second (80%) came speaking skills. For entry level jobs, presentation skills are not as important as reading and speaking skills. The details are listed as follows:

Skills	Descriptions
Listening	listen to a meeting; catch the gist; understand daily conversation and classroom lecture
Speaking	interact with foreign colleagues in a multi-national company; register appropriately convince the clients for their cooperation in declaring the account discuss work-related matters formally and politely; explain and give advice to clients
Reading	read contract and legal documents in English
Writing	write well-organized audit reports, footnotes to financial statements, a report of false figures or practices, and a minute of the meeting accurately

When asked about other skills other than the English language skill to enter an entry level job, the majority of respondents (90%) emphasized critical thinking and analytical skills. One of the experts clarified in the in-depth-interview that soft skills are important. They need to learn how to negotiate and avoid some cultural misunderstanding. Next, the skills that the 4th year students should improve most are speaking skills, writing a well-organized report of fact findings, and critical thinking skills. Many respondents (N = 8/ 80%) also suggested that the course should incorporate a project by which the students are trained to develop each skill, e.g., communication, financial considerations and analytical thinking skills. There should be an integration of social sciences, economics, cultures and politics into the project.

Group 2: Language teachers

All of the language expert respondents in group 2 (N = 15) agreed that the faculty of commerce and accountancy has realized the importance of English language. One of the experts clarified in the in-depth-interview by stating, that "The English language lessons are related to business context with the focus on economics and marketing. We wish that we could go deeper into finance and accounting, but the contents seem to be too technical for the students. We are trying our best to make the lessons practical and up-to-date, so that the students can apply them to their lives after they graduate". One of the experienced English for Business instructors said that, "CULI should aim at producing 21st or beyond graduates who excel in English using 5 C's: using English as a tool: the whole policy should include all of the following areas, but it seems that only communication has been enhanced. Communication: an ability to communicate with people in global community; critical thinking: excel in problem solving, researching, selecting, analyzing and synthesizing ideas, presenting arguments and counter arguments; creative thinking: an ability to innovate and create ideas based on the information researched; cross cultural sensitivity: an ability to understand and appreciate different cultures; collaboration skills: an ability to work with people from

similar or dissimilar cultures; and possess inquisitive minds and are lifelong learners. One of the 3rd year English for Business instructors said that," the students are required to research their own material which may contain elements of listening; they are required to take part in meetings and negotiations which require them to develop listening skills and note taking skills; they must be able to 'think on their feet' during this process; the students are required to develop voice, vocabulary, grammar and tone in order to convey a particular message to an audience. The activities are business related in terms of content and vocabulary".

Next, the skills that the students should improve most are speaking, writing, reading and listening skills respectively. Second come research and planning. To clarify, when talking about research and planning, one instructor explains that the students need to be better able to dissect a problem, come up with strategies to solve that problem, and organize a well-developed response. When not 'spoon fed', they often lack the ability to get on with something. At an advanced level, a student should be able to express own positions on the issues, to research for information, to work with data and self-improvement.

Moreover, they should know how to screen messages, handle diversity and adversity. Another added that skills in working collaboratively and being cultural sensitivity are also important due to the workforce mobility in ASEAN countries.

When asked about skills or content that should be integrated into the language classroom, the majority mentioned team working (100%) and communicating (86.66%) skills. The students also need problem solving skills (26.66%), researching techniques (40%), and the use of technology (40%). Two respondents also mentioned cross-cultural awareness especially for international business people.

Group 3: Professionals

All of the language expert respondents in group 2 (N = 15/ 100%) agreed that English is essential because the official documents-learning materials, firm practice methodology, and deliverables are in English. At an entry level, written communication is a primary need. Respondents added that to be promoted, staff need to have TOEIC examination report scores at the minimum of 550 or 600 depending upon the workplace and the position. One of the respondents explained that many engagements are working with expatriates; English competency at a communicable level is a must. The respondents in group 4 assessed that most graduates from the Faculty of Commerce and Accountancy from Chulalongkorn University are good at listening, speaking, reading, gathering information skills at a basic level; and are adequate at writing, participate in a meeting, giving a presentation, organizing information, problem solving, critical thinking, and collaborating skills.

When asked about English language skills and tasks each company requires a graduate in the accountancy field to do, the answers could be categorized as follows:

Skills	Descriptions
Listening	Listen to training videos, web-based learning materials, business news e.g., Reuter business news, discussions and meetings Understand foreign clients and regional teams when conducting teleconferences
Speaking	Make and receive telephone calls on routine subjects Communicate in English in simple social situations Discuss simple and routine accounting/business topics Ask analytic questions; ask questions to gather information; interrogate in any change/fluctuation in accounting figures
Reading	Search for data from intranet/internet platforms Read all work-related documents, legal documents, and emails Read technical papers, report papers, manual, firm methodology and training materials Read academic article, Accounting Standards (IFRS), business news, SET news
Writing	Write reports on work done, evaluation, changes in accounting figures and survey; audit working papers; and correspondence with appropriate language Write minutes in complete sentences with formal language-simple and easy to understand

Of all stakeholders, two of them said presentation skills are rarely required from the new entry level staff. Apart from English language skills, the respondents suggested that the course promote the following skills: social skills, culture awareness, business etiquette, problem solving, and team work skills. One respondent mentioned the characteristics and qualifications of a suitable candidate for a 21st century accountancy career in AEC. The suitable candidates should possess self-development agenda. They should be eager to learn new things using the skills they have. Skills are tools to knowledge. Skills lead to life-long learning. Once the English skills are good, the candidates could search for more knowledge in accounting and auditing.

Group 4: Learners

It was found that majority of the samples in group 4 were females (77.90%), aged between 20 and 25 years old (98.40%), and in terms of GPA, 44.30% of subjects achieved a GPA of 3.00-3.50 while 36.10% achieved higher than 3.50. Of all the subjects, 114 (93.40%) had joined the internship program. The companies are Deloitte, KPMG, and Exxon Mobil which comprises 27%, 23.80% and 21.30% respectively. 71 subjects (58.20%) had joined a 3-month internship program, and the position most accepted was audit trainee (80.30%). The major advantages from the program were experience and knowledge (83.60%). In addition, 108 subjects (88.50%) revealed that they would apply for a job at one of the BIG 4 after graduation. When asked about the opinion towards having another English course in year 4, the majority thought that the new English course would be helpful in preparing them for an entry-level job while 59 leaners

(48.40%) thought that the course wouldn't help much.

In terms of skills most needed while in the internship program, the respondents ranked writing, reading, and searching for & collecting information at 36.10%, 42.60%, and 47.50% respectively. However, the respondents revealed that listening and speaking skills were least needed. Only 3.30% of the subjects listened to English very often while 33.60% rarely listened to English. Only 1.60% of the subjects spoke English very often while 37.50% rarely spoke English when in the program. As regards their English ability, the subjects ranked themselves moderate in all skills, except for reading and searching for and collecting information skills which they ranked good and very good.

In terms of necessary skills in the new course, the respondents strongly agreed that the course should include presentation skills (Mean = 4.14, S.D. = 0.82); critical thinking and problem solving skills (Mean = 4.10, S.D. = 0.83); team working skills (Mean = 3.87, S.D. = 0.82); social responsibility tasks or ideas (Mean = 3.84, S.D. = 0.87); and cross-cultural understanding (Mean = 3.76. S.D. = 0.83).

Research Question II: What is the proposed design for the course?

Based on the questionnaires and the interviews, teaching approach, instructional technology and activities were addressed.

Group 1: Content experts

As regards teaching approach, most agreed that a project-based approach is suitable for the learners considering their ages. The faculty can support the new course by sharing financial statements, auditor's reports, notes to financial statements with the English language teachers. The faculty can also be a liaison between the language teachers and the stakeholders. When asked about instructional technology, most respondents in this group suggested video clips from YouTube, and Bloomberg or Financial Times websites should complement the class atmosphere and learning input. The alternatives to enhance language experience are pen pals, conversation hours with English speakers, a Tour Guide activity, and a program to an English speaking country for a semester. A respondent clarified in one in-depth interview by stating: the new English course should be more challenging, prepare students to enter the job market with better skills in communication and broad knowledge of world. Technology brings the world to the classroom. Lecture approach is suitable for content subjects, not language classrooms. The majority also viewed that role plays, group discussions, and a project are helpful and maintain students' interest. A few of them mentioned a task-based design, not a lecture on grammar points. They confirmed that a task with a group work would encourage students to speak and learn independently. When the students enjoy the class and they feel relaxed, they should be able to produce language without being fear or shy. Some suggested an excursion and an exposure to the real situation where English language is used. A department head suggested that the combination of 30% of content lectures, 20% comprised of guest speaker sessions from the

field, and 50% of a case study or a project would establish a rich syllabus.

Group 2: Language teachers

To develop a new English course, the majority of the respondents agreed that the course should use authentic materials, simulations, and tasks that reflect the real word target language use. One instructor confirmed that, "I think more learning could be task-based with an emphasis on more 'real' tasks that students will encounter in life. There should be a greater emphasis on research and a wider use of technology in the classroom, particularly computers and the internet which is where most work is done these days in business". Another said that, when it comes to listening practice exercises, teachers should include different registers of international speakers, focusing on countries with high investments in involvement in Thai businesses". As regards classroom facilities, most respondents mentioned a reliable Wi-Fi / hi-speed internet which allows students to have an access to open source information. As regards the role of English instructors, respondents (100%) believe the ideal role of teachers in the 21st century language classroom is as a facilitator; teachers should process students to think and to provide students with stimulating tasks, and then monitor and guide when necessary. The presence of teachers in class is important, yet the role should be put on students. Most importantly, teachers should be keen on technology and should be knowledgeable about current teaching methods and tools.

Moreover, to maintain students' interest, respondents (73.33%) in this group suggested tasks-authentic tasks related to what they have to do in the future together with an up-to-dated topic. The lesson should integrate future occupation and business practices in ASEAN countries (86.66%). Lessons should include various kinds of media (53.33%). Activities suggested are discussions, role plays, field trips, simulations, inviting guest speakers, and creating blogs or websites.

In terms of instructional technology, five respondents said that the Internet, some kinds of online reference or lesson, e.g., the webinars would make the course more interesting and providing students a new way of language exposure. Among them, one respondent said the incorporation of various tools to serve different purposes. Examples of tools that have potential to support learning are online discussion boards, blogs, websites, digital videos and audio recordings, tablets, computer software, and smart phones. We can use new tools in combination with more traditional methods to serve our purposes in different activities.

To provide authentic language experience and exposure, respondents suggested the course offers sessions with guest lectures (100%), filed trips to big companies/ organizations (91.66%), interview projects (75%), and mini research studies or a project contest (16.66%). One respondent mentioned in the in-depth interview that some activities should provide input-it is very beneficial for students to learn from working people, not

just language teachers; students weave the process and present the product-outcome of the content and skills. An example is to analyze a company's strength & weakness and later give suggestions based on theories from one or integrated sources of input. One instructor said, "I think the way to go is task/project based learning, supported by the teacher and good access to technology. The students must be pushed to understand, strategize, make mistakes, recover, and deliver real tasks as much as possible. Giving them a real goal is very motivational and will be of immense value later in life".

Group 3: Professionals

Regarding teaching approach that would promote English language skills for the 4th year students, the majority agreed that a role play- auditing and business case, project, exchange program, exposure outside class would benefit the learning process. Arranging a small group is good alternative to encourage their participation and to create the activities to encourage the student to share their information or idea by starting from the easy topic and relevant to students.

The next area of focus is that of technology. Integrating technology such as web-based learning and YouTube cases would make learning more interesting and real. One respondent said learning should be part of students' lifestyle; encouraging students to use English in their real life, e.g. posting messages on Facebook in English.

Group 4: Learners

When asked about their opinions towards the new English course using Likert scales (strongly agree = 5, agree = 4, neutral = 3, disagree = 2, and strongly disagree = 1), most agreed that the new course should focus on skills rather than content (Mean = 4.10, S.D. = 0.93), secondly they felt that the new course should focus on four skills; reading, writing, listening, and speaking (Mean = 3.95, S.D. = 0.87), and the lowest ranking was for teaching grammar and language structures (Mean = 3.19, S.D. = 0.96).

Next, the level of opinions towards teaching and course activities of the new course have been revealed. The respondents viewed that the new course should include an academic trip to one of the ASEAN country members (Mean= 3.76, S.D. = 0.95); use social media, networks, and interactive communication modes as teaching aids (Mean = 3.75, S.D. = 0.80); while the two least agreed are to use writing examinations as an evaluation form and to have students search for information from all relevant resources (Mean = 3.48, S.D. = 0.74 and 0.75 respectively).

Conclusions and Discussion

The results validate the significance of English language for entry level positions in the fields of accounting and auditing. The first discussion is about needs and proposed characteristics shared in common are that the new English course should develop skills rather than teaching content-though the skill used most at workplace is reading skill, the findings of the content experts and stakeholders reveals that the skills needed to improve are speaking and writing skills

while that of language teachers and learners view that presentation skills are important for the workplace and is needed to be improved. Next, the course should highlight a project-based or a task-based approach through which students exercise language skills. Task based language teaching (TBLT) approach is based on social constructivism theory. TBLT emphasizes learning to communicate through interaction in the target language, incorporates authentic texts into the learning situation, provides opportunities for learners to focus not only on language but also on the learning process itself, enhances learners' own personal experiences as important contributing elements to classroom learning, and links classroom language learning with language use outside the classroom [11]. A task is defined as an activity or action which is carried out as the result of processing or understanding language and it can simply be implemented inside the classroom to encourage communication among students or outside the classroom to provide students with opportunities for authentic materials and interactions. TBLT has two prevalent benefits. For one thing, it was stated that a task-based course helped the learners to become more independent thinkers and learners [12]. For another, regarding materials, a task-based course gives teachers and learners liberty to choose authentic materials leading to real world relevance. Moreover, the new course should integrate skills in the 21st century-critical thinking, analytical skills, problem solving, and collaborating skills. Language teachers should take a role as a facilitator or a course designer incorporating and integrating authentic materials, cultural awareness, and language exposures into the course. Lastly, the key attributes from all groups of respondents regarding instructional technology were identified that the new course should include electronic devices, web-based learning materials, and e-business news. As can be seen, these can be guidelines for an appropriate English classroom syllabus based on realizing what skills are needed for new entry level positions at a workplace and how the classroom should be designed.

This article has provided information on the needs of the content experts, language teachers, professionals, and the fourth year students so as to assist in the development of a new business English course for entry level jobs in their field and in the choice of necessary skills for the 21st century, learning methodology which includes an appropriate approach, materials, and instructional technology. The findings reveal the top skills necessary to be taught and under each skill there are learning performances students should be able to do. The findings also raise two significant issues concerning methods and materials. The course outline the researcher would also like to propose is a propositional course design [12]. This is to focus proportionately on how language is learned; how language is acquired; and how language is used. First, students learn language from language semantics presented through listening and speaking materials:

public documents, statements, agreements, and cases; and the learning materials include web-based learning materials, electronic as well as traditional sources. There is also an input integration of guest speakers in the field and information gathered from course excursions. Later, students use language through a project or a task which requires students to apply and creatively use of language in both speaking and writing forms. Finally, the learning outcome assessment will be shifted from paper-based examinations to a completion of tasks through a presentation form, i.e. info-gram or oral presentation [10]. However, there is room for further research. Discourse analyses of the Business Accountancy practices used in the accountancy workplace would be beneficial. Semantics and language structures should be explored to consolidate the course.

References

[1] ASEAN Secretariat. (2008). *ASEAN Economic Community Blueprint.* Jakarta: ASEAN Secretariat. Retrieved June 2014, from http://www.asean.org/archive/5187-10.pdf.html

[2] Association of South East Asian Nation. (2012). *ASEAN Economic Community Handbook for Business.* Jakarta: Association of South East Asian Nation. Retrieved June 2014, from http://www.asean.org/communities/asean-economic-community.html

[3] Wongsothorn, Achara; et al. (2002). *A Survey Study on English Language Needs Based on Societal Standard and Quality for Undergraduate Students*. Bangkok: Ministry of University Affairs.

[4] Kassim, H., and Ali, F. (2010). English communicative events and skills needed at the workplace: Feedback from the industry. *English for Specific Purposes*. 29(3): 168-182.

[5] Tubtimtong, W. (1994). *Needs Analysis, Syllabus Design and Evaluation of An English Course for Science and Engineering Students at the Graduate Level.* Bangkok: Chulalongkorn University Language Institute.

[6] Huh, Sorin. (2006). A Task-Based Needs Analysis for a Business English Course. *Second Language Studies.* 24(2): 1-64.

[7] Long, M. H. (2005). *Second Language Needs Analysis.* Cambridge: Cambridge University.

[8] Kumarn, Somboon; and Kumarn, Thitinan. (2014, July-December). Preferable Characteristic of Accountants by Enterprises in Nan Province. *Srinakharinwirot Research and Development (Journal of Humanities and Social Sciences).* 6(12): 122-137.

[9] Pichayasupakoon, T. (2014). The impact of the ASEAN Economic Community (AEC) on the Recruitmnet of Accountants: A Case Study of Listed Firmed on the Stock Exchange of Thailand. *Silpakorn University Journal of Social Sciences, Humanities, and Arts*. 14(1): 1-24.

[10] McDonough, K.; and Chaikitmongkol, W. (2007, March). Teachers' and Learners' Reactions to a Task-Based EFL Course in Thailand. *TESOL QUARTERLY*. 107-135.

[11] Finney, D. (2002). *The ELT Curriculum: A flexible Model for a Changing World.* In J. C. Richards, & W. A. Renandya. Methodology in Language Teaching: An Anthology of Current Practice. New York: Cambridge University.

[12] Kongkeo, C. (2015, April-June). Suitable Approaches in Teaching English Language to Promote 21st Century Skills in Thai Context. *Journal of Education Naresuan University*. 17(2): 192-200.