

# A Needs Analysis for English for Specific Purposes Online Course for Accounting: A Tertiary Level Sri Lankan Study

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**Abstract** — Curriculum designing has been considering English for Specific Purposes pertaining to many areas of study to be delivered online. Accounting is yet another area of study which comes under Management studies. The present study addresses the need to develop a curriculum to meet the needs of the undergraduates in the field, making them ready for the world of work. The present research intends to investigate the subjective needs, present needs and target needs of the sample. The sample consists of fifty undergraduates at the Department of Accountancy, University of Kelaniya. In order to validate the industry needs, six industry professionals with more than seven years of experience are interviewed. The interviews are audio recorded and transcribed verbatim. The data gathered are analyzed mainly qualitatively however student questionnaire's closed ended items in the Google Form are analyzed qualitatively using SPSS. The findings reveal that students are least confident about their speaking skills and expecting to improve both speaking and writing skills. According to the professionals, speaking, writing and reading are equally demanded at workplaces. Business emails, letters, presentations, conversations are said to be the most recurrent instances of English use. The methods of learning preferred are group work, pair work, grammar exercises, vocabulary exercises and individual work. Since the course is delivered online, the item which inquires about online learning gets positive responses from the majority although challenges are explained in the open-ended item that followed. However, in order to cater to the specific needs of Accounting students, both perceptions of students themselves and industry professionals are taken into account to create a more effective course with relevant content.

**Keywords** — *needs analysis for online English course, English for specific purposes, English for Accounting (online course)*

## I. INTRODUCTION

The needs analysis is conducted to design an English course- “English for Accounting”. The target audience is level one (first year) undergraduates of the Department of Accountancy, Faculty of Management Studies, University of Kelaniya. The author has been teaching the students for one Academic year. Currently, the duration of the course is two years and it is a Certificate course which is now a compulsory course unit in their first two academic years. Until half of the second semester, I, and the lecturers of all the departments of Faculty of Management Studies, have been using self-made materials out of a general textbook. However, we are now using a revised and a subject specific text material designed for all five departments of the Faculty of Management Studies which is more effective.

## II. OBJECTIVES

The objective of conducting the current needs analysis for the Department of Accountancy is to investigate their own needs in the field of Accounting which could be different from that of any in the faculty along with the method of delivery being changed to “online” due to the pandemic. The study also attempts to investigate the role played by technology in the delivery of the course and discuss effective implementation methods. The present study is conducted to analyse the needs in order to design an effective course for the audience. Saragih [1] cites, setting up a new course means “a skillful blending of what is already known about language teaching and learning with the new elements that a group of learners bring to the classroom; their own needs, wants, attitudes, knowledge of the world”. Hence, the research extends to investigate the needs of the undergraduates of the Department of Accountancy.

The research questions are as follows;

- i. How do students perceive their current proficiency?
- ii. What are the language needs in the industry of Accountancy?
- ii. What are students' perceptions on the methods to be employed in the classroom?

### III. METHODOLOGY

The purpose of the needs analysis is to investigate the present needs of the undergraduates of the Department of Accountancy in order to design a course- English for Accountancy under ESP- English for Specific Purposes. The sample consists the students and the employees in the field. Fifty first undergraduates who are studying at the Department of Accountancy following either studying the Bachelor of Business Management (Special) Degree in accounting or Bachelor of Business Management Honors in Auditing and Forensic Accounting and six professionals in the field of accounting are selected. Purposive sampling is utilized in choosing the student sample whereas the employees are chosen according to convenient sampling technique. Hutchinson and Waters [2] discover learners' needs and necessities and lacks and wants by a variety of means: "by testing, by questioning and interviewing, by recalling previous performance, by consulting employers, by collecting data such as textbooks and manuals and by investigating the situations where the learners will need to use the language [3] Hence, the present study also includes both parties; employees apart from students, in order to identify industry needs better. The study follows a mixed approach. The students are given a questionnaire comprising 21 items, a Google form with multiple choice questions and three open ended questions. The questionnaire is sectioned into four parts which elicited their Background, Current Proficiency, Strengths and Weaknesses and Subject Areas of Use in the Field. On the other hand, a short Google questionnaire and short interviews are conducted to gather data. In fact, interviewing is considered an effective method of collecting more in-depth and emergent data [4] and qualitative research designs tend to work with a relatively small number of cases. The semi-structured interviews were audio-recorded and transcribed.

### IV. RESULTS AND DISCUSSION

This section discusses the results and findings of the study. The quantitative data will be analyzed followed by qualitative data. Apart from student questionnaires, interviews with professionals are transcribed. As implemented in the ESP (English for Specific Purposes) study of Alsamadani [5]. The interview was used to support and/or explain the results obtained from the questionnaire.

#### A. Background- Subjective Needs Analysis

The participants of the Google questionnaire are fifty level I undergraduates at the department of Accountancy, University of Kelaniya where 96.2% belongs to the age range of 20-23. There are students from all provinces, however, the majority are from the Western Province. 96.2% of the participants state that their first language is *Sinhala*. The profile of the professionals is also equally important. All of them are from Western province. Four of the six participants have experience for 11 years or more while the other two participants have experience in the field for 7-10 years. This is evidence that they have been in the field for a considerably long period that they are able to share the experience over the

years. The sample contains two Accountants, a Manager, an Assistant Manager and a Chief Accountant and a Deputy Auditor General.

As for subjective needs and present situation analysis, item 06 in the student questionnaire inquires about whether they have learnt any courses beyond school learning. The results indicate that the majority which accounts for 78% have learnt English in school.

As illustrated in Fig. 1, the majority of the students which accounts for 76% of the sample have learnt English in schools whereas few have gone beyond and either followed a certificate course, diploma or a private class.

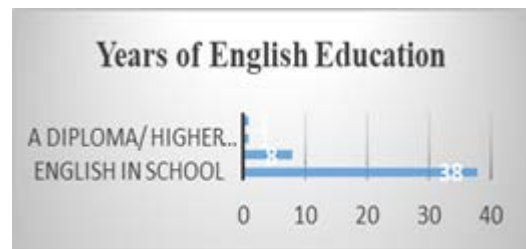


Fig. 1. Years of English Education

#### B. The Need for English Skills in the field of Accounting (Present Situation Analysis)

Table 1. Students Self-evaluation of English Proficiency

category	VeryWeak	Weak	Fair	Very Good
Grammar	2	23	24	1
Vocabulary	6	22	22	0
Pronunciation	1	20	28	1
Speaking	5	26	21	0
Reading	0	7	37	6
Listening	1	15	31	3
Writing	1	15	31	3

One obvious advantage of needs analysis is that, by identifying them learners in general, needs analysis will identify the weaknesses and strengths of the skills that they may use in potential business or academic contexts) [5]. In Sri Lanka, there is the gap between the industry needs and existing English skills

In order to investigate into that, the present level of proficiency in English, according to the students' perceptions is taken into account. The rated their proficiency in a rating scale of 5, 5 being the highest. As for overall English proficiency, none of the participants rated 5= highest. 25 accounting for 50% of the sample rated their proficiency as "average", 36.5% as "weak", and 1 student as "very weak". Hence, there is the implication that the majority of the students are not very confident about their current knowledge of knowledge of English. However, an interesting finding is, the Professionals rated their overall proficiency, 2 of them as "very good", another 2 as "Excellent" and the remaining 2 as "Good".

As illustrated in Table 1, at a glance it is evident that some skills need more attention and that the group is multi-level

everyway that there is a need to cater to the range of different proficiencies.

**C. Skills that needs Improvement (Lack Analysis)**

Item 7 of the questionnaire inquires whether the learners are more confident in speaking or writing. 73.1% of the participants are more confident in writing than speaking where 26.9% are more confident in speaking than in writing. Item 8 observes which productive skill they perceive that needs improvement.

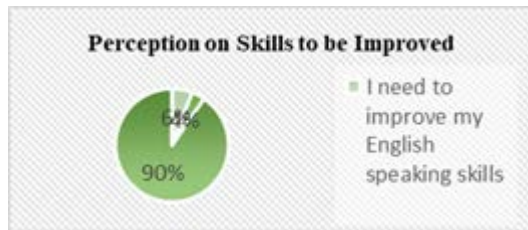


Fig. 2. Perceptions on Skills to be improved

**D. Tasks and Activities to be covered (Target Situation Analysis)**

According to Miyake and Tremaco [6], Target situation analysis refers to the tasks and activities in which English is used. Target needs, as defined by Hutchinson and Waters [2], refer to “what the learner needs to do in the target situation.” Their necessities, lacks and wants [5] have to be analyzed.

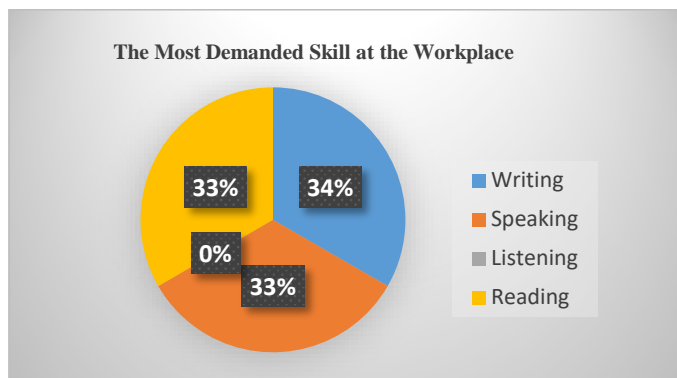


Fig. 3. The Most Demanded Skill at the Workplace from the Perspective of Accounting Professionals

Fig. 3 illustrates writing, speaking and reading as the most demanded skills at the workplace as rated by the professionals of accounting in the field. Notably, the skills are equally demanded. Parallel to the findings of the study by Alsamadani [5], writing skills probably out of the scant attention given to it, are perceived by as one of the most important targeted needs. However, as shown in Table one, there are many students who perceive they are not very good in those skills which is substantial and needs attention.

Communication at the workplace is said to be demanded at several stages. The semi-structured interviews with the professionals revealed that there are challenges at workplaces unless the skills are developed.

A communicative approach or a focus of communication needs to be integrated in the syllabus. In such an approach, ‘while the teaching of structures, vocabulary and pronunciation are not neglected, learners are generally given the opportunity to communicate in speech and writing, with an emphasis on fluency and the primacy of communication’. In fact, this could benefit the undergraduates of Accounting.

As described by the participants (Table 2), there are instances where English is required at the workplace. This is further investigated in two ways; the instances of English use and activities that would benefit.

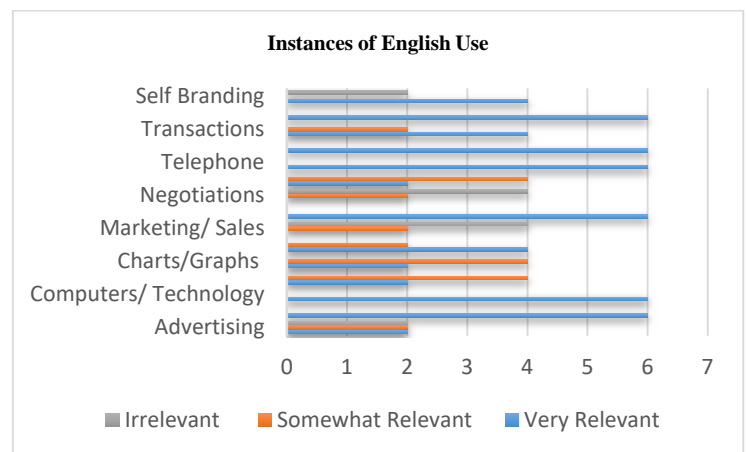


Fig. 4. Instances of English Use- Industry Professionals’ Perspective

As illustrated in Fig. 4, the importance of several topics in curriculum designing can be influenced by the data collected. There are several topics and areas that are said to be of more relevance than the rest, moreover they need focus. Writing and speaking skills are demanded in various situations and contexts.

Apart from that, item 19, open ended question of the student questionnaire inquires any other topics that is of interest which they think would benefit their career in the future. The very same question was asked from the industry professionals.

**E. Learning Needs Analysis**

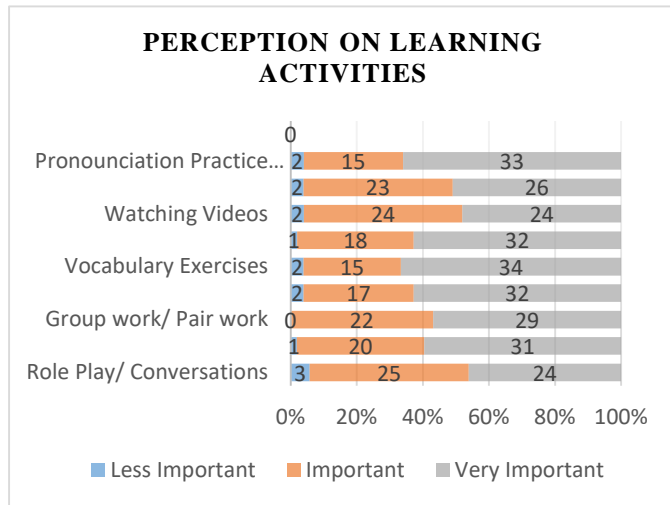


Fig. 5. Student Perceptions on Learning Activities

Miyake and Tremarco [6] define learning needs as language learning information about the effective ways of learning the skills and language. This includes learning techniques and preferences. Thus, an item was included in the questionnaire in order to investigate their learning preferences.

Fig. 5 illustrates the student preferences for various types of activities, how important they think it would be to practice them in the course. Since they are the stakeholders it is very important to take their opinion in this regard into account. Pronunciation practice activities, vocabulary exercises, grammar exercises and presentations are perceived as being of highest importance.

Furthermore, since grammar teaching and standard pronunciation have been subjected to debates in second language contexts, it is beneficial to investigate how grammar and pronunciation practice which are identified as two of the most important areas that needs practice (Fig. 3). A question was posed at the industry professionals at the semi-structured interview to which they pinpointed that grammar is important in mainly writing due to the professionalism that it entails.

**F. Means Analysis**

Means analysis deals with the information about the environment in which the course will be run [6]. The intended course will be delivered either in an online environment or blended learning situation. It is important to know whether the stakeholders are able and willing to adapt to the environment in which the course will be delivered.

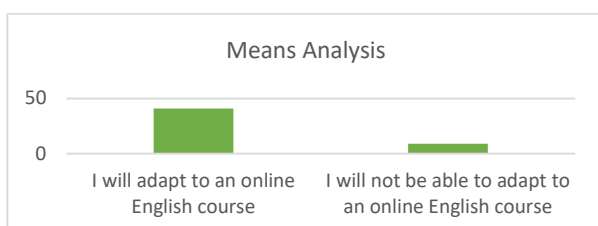


Fig. 6. Perception on Platform where the Course is delivered

Another item was included in the questionnaire in order to gather their overall perception about learning English online. However, some of them had concerns which can be related to “interaction”. The lessons, therefore, needs to be designed in such a way that it attempts to address the means, the platform in which the course will be delivered, to some extent.

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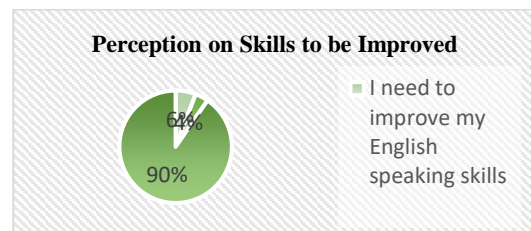


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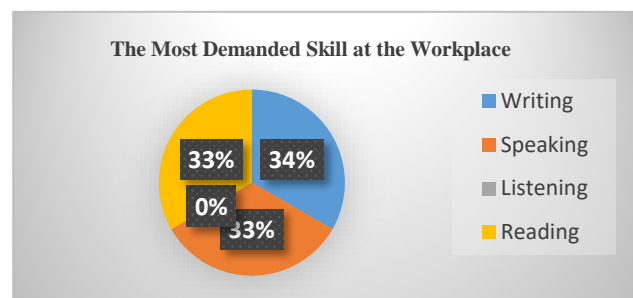


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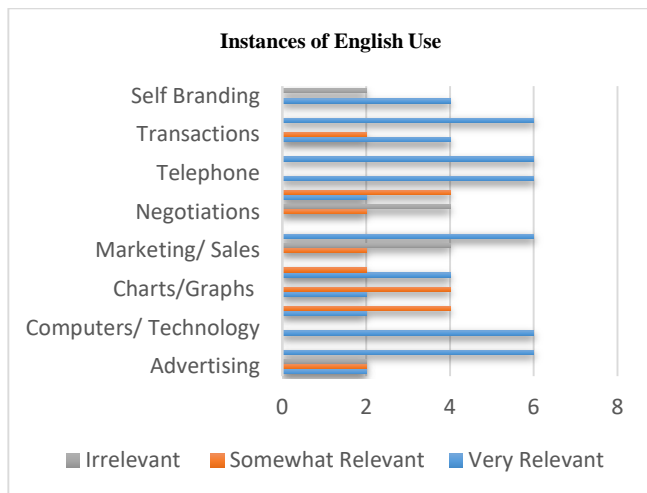


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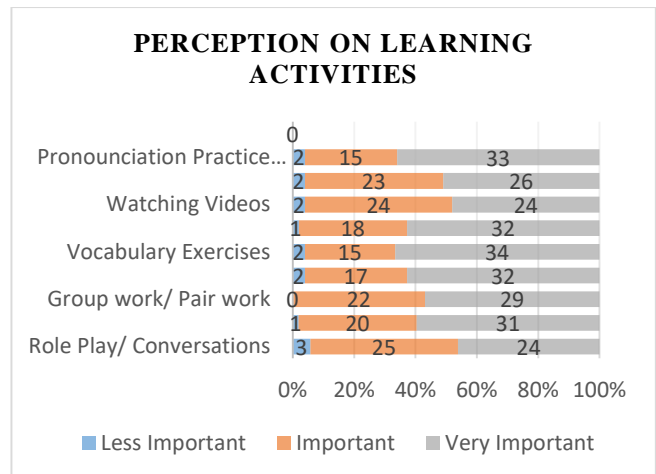


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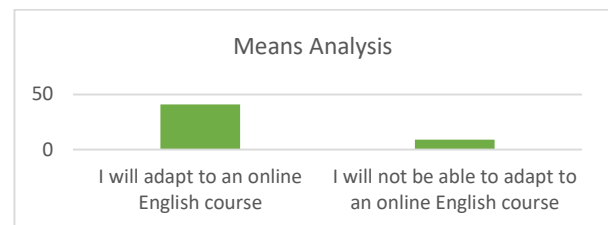


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## V. CONCLUSION

The research found that the majority of the stakeholders of the course have followed English in school. They are more confident in writing skills than speaking. Majority of the sample rated that they are “not proficient” in speaking and good in “reading”. This correlates with the findings of Rahmatunisa and Augustiana [8] needs analysis for Indonesian Accounting students where the sample indicated lower proficiency for “speaking”. As for productive skills, however, the present sample perceives that they need to improve both writing and speaking skills. The most demanded skills in industry environment are speaking, reading and writing. This corresponds to Alsamadani’s [5] finding that writing skill, although neglected, is very important in workplaces.

The needs analysis also focuses on the English use in the workplace (see Fig. 8). The findings indicate that email writing, business documents and letters, interviews, money and finance, computers and technology and transactions are very relevant topics.

Learning needs analysis have provided insight into the type of activities that would benefit the target learners. The participants highly prefer grammar activities, vocabulary activities, pronunciation related activities, presentations, group work/pair work etc. Similar findings are indicated in Rahmatunisa and Augustiana [8] research where the sample prefers “group learning”. The course can be designed in a way to in-cooperate a range of activities. Furthermore, although the students have a positive attitude on online learning, where the course will be delivered, the answers to the open ended question suggested that there are several challenges pertaining to interaction and speech practice that needs attention in curriculum design.

Especially in ESP courses, the contexts need to be taken into account since more focus is placed on the utility value of language. The present study attempts to discuss the present needs, subjective needs, target needs, lacks analysis and means

analysis of a Needs Analysis research to design an English course for Accounting. Further research can be conducted with a different sample (2nd year/ 3rd year) if an extended course needs to be designed. Due to the pandemic in the time of conducting student data were gathered using a Google form. Probably, interviews with some students would have provided more insight since they will be less restricted. Further research can implement different instruments of data collection and analysis.

In a teaching perspective, a curriculum, although is a guidance of teaching could be and needs to be altered to different environments. As Nation and Macalister [3] states, even where a course uses a prescribed textbook, has an externally imposed syllabus, or leads up to an externally set test, there are still plenty of opportunities for negotiation, particularly as to how activities are carried out and how internal assessment is done. Hence, individual needs of the particular group of learners are non-negligible in every stage of teaching, from curriculum design to lesson planning.

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