

# English Content-Based Approaches to Teaching Accounting<sup>1</sup>

## Enfoques de inglés basado en contenidos para la enseñanza de contabilidad

**Pablo MORENO ALEMAY**  
Universidad de La Sabana  
(Chía, Colombia)

### Abstract

*This article illustrates the application of strategies on the part of the lecturer to teach a course of accounting in English to non-native English speakers. The following approaches proved to be the most useful: students realizing the importance of acquiring technical vocabulary in English; applying theory during the class as a language strategy; using different bibliographic sources such as journals, books and websites; writing papers which demonstrate student's comprehension; communicating theory utilizing visual tools such as graphs, tables, beamer presentations; progressively reapplying the same financial procedures to more sophisticated settings with increasingly more text; consolidating a strong relationship of cooperation between the lecturer and the Foreign Language Department. This is a process of continuous improvement, hence the need to share results with other instructors and to observe similar experiences from different universities.*

**Key Words:** accounting; constructivism; content-based instruction; English as foreign language; learning process; pedagogical strategies.

### Resumen

*Este artículo ilustra las estrategias aplicadas por el profesor para dictar un curso de contabilidad en inglés a hablantes no nativos de inglés. Los enfoques que se encuentran a continuación probaron ser de utilidad: comprensión de los estudiantes de la importancia de adquirir vocabulario técnico en inglés; aplicación de la teoría durante la clase como una estrategia de adquisición de lengua; uso de diferentes fuentes bibliográficas como diarios, libros y páginas web; producción de ensayos que demuestren la comprensión del estudiante; exposición de teorías con ayuda de herramientas visuales como gráficos, tablas, exposiciones con proyector; replicación progresiva de los mismos procedimientos financieros en casos cada vez más sofisticados con aumento en la extensión del texto; consolidación de una fuerte relación de cooperación entre el profesor y el Departamento de Lenguas Extranjeras. Este es un proceso de continuo mejoramiento, de ahí la necesidad de compartir los resultados con otros docentes y compartir experiencias similares en distintas universidades.*

**Palabras Claves:** contabilidad; constructivismo; enseñanza basada en contenidos; inglés como lengua extranjera; proceso de aprendizaje; estrategias pedagógicas.

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<sup>1</sup> This article is the result of collaboration between the Universidad de La Sabana's International School of Economics and Administrative Sciences and Department of Foreign Languages & Cultures.

## INTRODUCTION

This article focuses on the author's three years teaching experience in accounting in a foreign language at the University of La Sabana in Colombia. The system of teaching contents in English at the university level is quite recent in this country (Pineda 1999); therefore it is necessary to analyze this new pedagogical approach and to design some strategies to prepare courses of this nature.

The accounting course is normally composed of 30 students on the average and it is offered to students in the international business track of the Faculty of Administration. These students must be classified at least in Foreign Language Five of the seven levels English proficiency program at the university upon beginning. As accounting must be taken in the third semester, this means the students come to the class with a minimum of a "high intermediate" level of proficiency in English. However, there exists a level of heterogeneity in language proficiency among them (Pineda 1999). This paper emphasizes on particular problems faced in the learning and teaching process and the strategies utilized to confront them.

## CONTENTS OF THE COURSE

Accounting is a prerequisite to other courses of finance at the Faculty, which means it is the student's first exposure to financial technical vocabulary. It aims at developing an understanding of the concepts and skills needed for the design and control of operations in servicing, merchandising, and manufacturing societies.

The contents are divided as follows: Analysis of service companies, analysis of retail companies and analysis of manufacturing companies. The first group of enterprises might be easier to study because these companies have no inventories. Contrary to this, a retail company is a business that purchases some products to resell them later on. Therefore it demands further analysis from an accounting point of view. Finally, a manufacturing company produces its own goods and must trace all the production costs. The last section of the course includes the budgeting process.

## STRATEGIES USED

Teaching this specific course in English, calls for the application of strategies on the part of the lecturer. The following approaches proved to be the most useful and will be subsequently elaborated.

1. Students realizing the importance of acquiring technical vocabulary in English.
2. Applying theory during the class as a language strategy.
3. Using different bibliographic sources such as journals, books and websites.
4. Writing papers which demonstrate student's comprehension.
5. Communicating theory utilizing visual tools such as graphs, tables, beamer presentations.
6. Progressively reapplying the same financial procedures to more sophisticated settings with increasingly more text.
7. Consolidating a strong relationship of cooperation between the lecturer and the Foreign Language Department.

### Students realizing the importance of acquiring technical vocabulary in English

As any other science, a technical word in accounting cannot be directly translated from Spanish to English because it could result in a false cognate<sup>2</sup> of the language. This situation is illustrated throughout the following example.

The Spanish word *activo* is well translated as *active*, which means “busy with or ready to perform a particular activity”<sup>3</sup>. Nevertheless, in accounting, it is a technical word that refers to “Economic resources owned by a business that are expected to benefit future operations” (Needles, et al 1999). When students are asked about how they think that word should be translated, they often answer *active* because of its phonetic similitude with the word in their native language; however, that technical word must be translated as *asset*. A similar circumstance occurs with the Spanish word *pasivo*, which is used to express the “present obligations of a business to pay cash, transfer assets, or provide services to other entities in the future” (Needles, et al 1999). For accounting issues it must be translated in English as *liability*, not as *passive* as students normally think this is the correct translation.

A similar situation occurs with the Spanish word *utilidades*, which is another highly used technical term. Its right translation is *profits*, yet terms such as income and earnings are well-used synonyms. Undoubtedly there is a word in English that confuses students, which is *utilities*. There are several meanings for such word, but it is definitely not a synonym for profits. The word utility might be defined as “a service which is used by the public, such as an electricity or gas supply or a train service”<sup>4</sup>. At the end of the course no student should confound the terms utilities and profits.

When students hear these examples, they realize the importance of studying the subject of accounting in a foreign language, and feel they are building their vocabulary, because all these are words seldom learned in a languages course. The lecturer must constantly use these words and force students to repeat them and use them as well. Fiorito (2005) notes:

As a matter of fact, English for Specific Purposes combines subject matter and English language teaching. Such a combination is highly motivating because students are able to apply what they learn in their English classes to their main field of study, whether it be accounting, business management, economics, computer science or tourism. Being able to use the vocabulary and structures that they learn in a meaningful context reinforces what is taught and increases their motivation.

Therefore, acquiring the technical vocabulary is one of the most important goals of this and any other content-based course. Charles Van Leeuwen (2003) adds a similar conclusion:

If the university intends to provide its students with a well-considered language teaching programme that enables them to reach a substantial level, this will involve many hours of study, many credits and high costs. A student who takes the language as a subsidiary subject may be slightly hesitant to make such an investment and the necessary funds are often in short supply at modern universities! It makes it clear why language learning through content learning presents a welcome solution: content becomes an instrument for language learning and language learning is instrumental for the content.

To sum up, this strategy proposes to motivate students to learning and practicing new technical vocabulary. As many other authors affirm, content-based instruction focuses on two different goals: Learning contents and improving English proficiency: This strategy enables students to

<sup>2</sup> *False cognate* means a word in a second language that is quite close to its equivalent in the mother tongue but only in terms of its spelling, not in meaning.

<sup>3</sup> <http://dictionary.cambridge.org/>.

<sup>4</sup> <http://dictionary.cambridge.org/>.

realize the importance of studying accounting in a foreign language, therefore accomplishing the mentioned objectives.

### **Applying theory during the class as a language strategy**

After explaining a topic in a foreign language, the students might not initially assimilate the whole theory. Experience has shown that students normally keep quiet when the lecturer asks if there are doubts, and only a small minority is brave enough to raise their hand to ask for a new explanation or to confront an opinion. This occurs because of a normal student's fear to speak in front of their classmates in a foreign language. Kurtan (2003) agrees: "It is necessary to introduce various interactional strategies in teaching to foster a more interactive climate characterized by greater student participation."

The lecturer encourages students through well-oriented work in class, by combining one hour of theory with at least one hour of practice. After explaining a topic, the lecturer provides some examples to illustrate the concepts discussed during the course. Then, the students solve exercises, check how well they understood the theory and resolve doubts by asking the lecturer for advice through personal interaction in the classroom. The session always ends with feedback. On some occasions the exercises are resolved by the students all together instead of working in small groups. When that approach is used, the students go to the board and individually resolve a segment of the exercise. The lecturer demonstrates the procedure and corrects students if required. The following example illustrates this strategy:

In accounting the obligations related to "interests" can be expressed in six different accounts: Interests receivable, interests payable, interests received in advance, interests paid in advance, interests revenues, and interest expenses. The lecturer would give the six different definitions to the students; undoubtedly, if that is quite complicated to understand in the native language, it is obviously more difficult in a foreign language! The students will not assimilate the real meaning of these concepts without some practice. For that reason, the lecturer teaches through a process of constructivist, which is done as follows:

1. Use of analogies as a strategy for learning: Some of these accounts move through the same direction. For instance, a debit on the interest receivable account, assumes a credit on the interest revenues account in the same amount<sup>5</sup>. Likewise a credit on the interest payable account, supposes a debit on the interest expense account in the same amount.
2. The lecturer shows a couple of examples: This allows illustrating the relationship described above. After these examples, both students and lecturer propose a definition for these concepts.
3. The lecturer suggests a different transaction, using a new exercise: The students try to resolve it by themselves through the orientation of the lecturer.
4. The students work in groups: They receive extra-exercises and solve the problems assigned together. The lecturer advises students in their work and provides feedback on their work.
5. The lecturer selects the most difficult problem according to the experience in the classroom: Then, the student who has correctly resolved it goes to the board and

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<sup>5</sup> In simple terms, debits refer to an entry on the left-hand side of an account (the transaction's use), and credits refer to an entry on the right-hand side of an account (the transaction's source). Because of the double entry system total debits equals total credits.

writes down the process he/she did to obtain the right answer. Meanwhile, the lecturer is explaining to his/her classmates the procedure utilized.

The same method might be practical to teach any other subject of accounting. It is important to recall the need of practicing and the application of the constructivist approach to the success of this strategy:

In the *Constructivist theory* the emphasis is placed on the learner or the student rather than the teacher or the lecturer. It is the learner who interacts with objects and events and thereby gains an understanding of the features held by such objects or events. The learner, therefore, constructs his/her own conceptualizations and solutions to problems. Learner autonomy and initiative is accepted and encouraged.<sup>6</sup>

Moreover, as Fiorito (2005) advises, a constant interaction is important between the lecturer and the students:

They (the students) are handicapped because they are unable to use their native language competence to present themselves as well-informed adults. That is why the teacher should create an atmosphere in the language classroom which supports the students. Learners must be self-confident in order to communicate, and you have the responsibility to help build the learner's confidence.

In conclusion, this strategy alludes to a permanent process of practice and feedback. The lecturer must avoid the traditional lecture-based method, and motivate students to participate and assume an active role in class. Through a constructivist approach, the students feel confident, and find alternatives to overcome their natural fear of learning contents in a foreign language.

### **Using different bibliographic sources such as journals, books and websites**

Several reasons argue why it is an applicable strategy to use different sources in a course of this nature. The students must learn the vocabulary both in Spanish and English, unfortunately there is not a bilingual book of accounting to date. In addition, because of the language issue, contents must be adapted to the specific needs of the class, and while a book explains one topic well, it does not necessarily cover others as well. Using a variation of sources, the students can prepare workshops from different books and do exercises at various levels (as we noted in the previous strategy, the course requires a lot of workshops to gain practice). Therefore to use one specific book would be highly limiting.

In that sense, the lecturer will select from a different book a specific reading for each topic and would choose exercises from various sources to treat that topic according to the goals to be accomplished.

A varied source involves the search of articles, books, websites, etc. Furmanovsky (1997) notes: "Teachers should have more than just a casual interest in the topic being studied and should have access to materials, especially videos and books aimed at, or adaptable to, the listening and reading level of the students." Jones (2004) adds that "concentrated effort needs to be made to develop student perceptions of the nature and purpose of the materials, and that this effort will need to be supported by significant modifications to the design and implementation of the materials".

Basically, as it has been seen so far, the particularities of a course of this nature demand the design of different activities and a combination of learning approaches that usually require more than a single text for its success. Due to this reason, it is recommended to combine a variety of

<sup>6</sup> <http://hagar.up.ac.za/catts/learner/lindavr/lindapg1.htm>

bibliographic sources and prepare customized course content structure based on the needs of the class.

### **Writing papers that demonstrate student's comprehension**

During the last section of the course, the students must prepare at least two different papers. The subjects may vary from semester to semester, however it is recommended to choose topics that imply a lot of theory and only a little practice, like the “new Philosophies of Managerial Accounting”, “global business and accounting”, literature about “Intangible assets”, etc. Such subjects let students write more extensively as they are theoretically based as opposite to calculations.

These assignments contribute to the learning process of accounting, and facilitate the students with the opportunity to construct knowledge throughout their own work (once again, the constructivist approach). Moreover, it has another goal which is the use of an alternative strategy to straighten the content-based teaching process as the papers must be written in English, and the students develop the text through a writing process. Wilkinson (2003) remarks:

Writing effectively in a domain demands adequate knowledge of the rhetoric of the specific content areas. While possession of good writing skills forms the basis for good writing in all modes, there is a definite need to counsel students in the acquisition of specific genres and sub-genres. The writing tutor becomes more of a coach, facilitating and counseling the student through the construction of texts.

To make this strategy possible, it is important to clarify from the beginning that papers do not focus on an advanced level of writing and the lecturer is the only person supposed to read them; therefore the students are more confident in writing in a foreign language and do not feel judged by their classmates. As a result of this free writing approach, the students avoid the often used “cut-paste”, proposing and defending their own point of view on the subject.

Experience has shown the efficiency of this strategy as a pedagogical method to motivate researching by students, and as an excellent mechanism to apply theoretical knowledge in the writing process. Through this approach non-native English speakers can learn a topic and improve their English proficiency as well.

According to the observed results in applying this strategy, the students gain confidence when these assignments are oriented in this specific manner. The students do learn the topic, and improve their vocabulary; nevertheless, it is necessary to obtain feedback through a sheltered teaching approach and correct grammar deficiencies. This feedback could be done by the lecturer alone or through the collaboration of the Foreign Language Department.

### **Communicating theory utilizing visual tools such as graphs, tables, beamer presentations**

Writing numbers or operations on the board of class, using slides to show graphs or tables, utilizing a beamer to illustrate some examples or definitions are different approaches that complement the lecture of the lecturer. Perkins (1993) comments: “The teacher teaching for understanding needs to add more imagistic, intuitive, and evocative representations to support students' understanding performances.”

This strategy is exceptionally useful because it helps to confirm and support the understanding of the learner. It is a simultaneous approach to deliver concepts in the class; in fact the less the lecturer lectures the better content-based teaching works, as students constantly use the four skills in class (reading, writing, speaking and listening).

As an example, the topic “record of transactions” could be illustrated through slides as follow: The lecturer presents a first slide that contains the text for an operation to be recorded. (Using the slide, the lecturer makes sure all the students are aware of what is required.) Then he asks students to resolve the exercise on a personal basis. After a while, the lecturer shows a second slide with the problem resolved. Finally, the students compare their answers. Maggard (2004) notes: “Graphic organizers are used to introduce lower-level students to recognize rhetorical patterns and summarize text, both of which are important skills in integrating content and language learning.”

Likewise, the elaboration of a company’s master budget is another subject where the lecturer applies this strategy. A budget process involves a large number of tables that reflect the financial resources needed, and the forecasts from the all the departments of an organization. Basically, it starts with the sales department budget that contains the expected price and the number of units to be sold. Then the production department calculates the number of units to be produced and prepares a production budget. Meanwhile another department forecasts all the administrative expenses to be incurred by the company, and so on. Teaching this theory in English without any visual tool is complicated for the lecturer and naturally difficult for any student. In that sense, using the slides or a beamer presentation facilitates the comprehension of this specific topic.

In conclusion, it is normal for a student not to grasp everything during a lecture. This forces the lecturer to support his speech through visual tools proposed in this strategy. As a result, the students deduce many unknown words, which facilitates the constructivist approach to learning in that the student organizes the content.

### **Progressively reapplying the same financial procedures to more sophisticated settings with increasingly more text**

The fact of re-writing the assignments in a more comprehensive approach has been used as another strategy to teach accounting in English. As a matter of fact, some paragraphs taken from the original source are quite complicated to understand and lead to a new challenge to the student who has not only to apply the theory of accounting, but also to make a great effort to assimilate the requests of the assignment.

In that sense, the first exercises of the course are written in a very simple way. Example: On December 15, a company sold candies that cost \$100,000 at the amount of \$120,000: It received \$70,000 cash and a note for the balance. Because of the note, customers will pay 3% interest a month in advance. The assignment involves recording the transaction and showing the balance for any account affected on December 31.

As the course progresses, the exercises are presented in a more sophisticated manner; then the lecturer can begin to use the assignments from the text which are more complicated in language. Example: “Tammy Touchstone operates a talent agency called Touchstone Talent Agency. Some clients pay in advance for services; others are billed after services have been performed. Advance payments are credited to an account entitled Unearned Agency fees. Adjusting entries are performed on a monthly basis. (After some extra data)... Prepare an adjusted trial balance dated December 31, 20XX” (Wilkinson, 2003). As the example illustrates, it is not a matter of complexity of grammar, but the possibility of providing more complete information using the technical vocabulary acquired throughout the course. The lecturer himself also prepares workshops which are more oriented to the specific needs of the class considering the linguistic progress of the students.

Essentially, this strategy is oriented to generating a great climate to avoid the perception that English language is a disadvantage to the student's performance. The main goal of the course is the understanding of accounting; however over time, the students will realize that they are not only acquiring content but additionally they are also improving their English proficiency.

### **Consolidating a strong relationship of cooperation between the lecturer and the Foreign Language Department**

Due to the combination of the accounting contents and the use of English as Foreign Language, it is necessary to keep permanent communication and interaction between the lecturer and the Foreign Language Department (FLD). This helps to create, innovate and apply different approaches. Moreover, it allows the lecturer to share experiences with others and learn about strategies that would work.

The FLD supports students to write papers, and provides strategies in understanding lectures or other language needs. The lecturer should motivate students to come to the FLD and use the tools and sources provided by the English teacher specialists. That collaboration will help both students and lecturer. Bretag (2001) agrees: "A key element in developing a course that integrates content with ESL (English as a Second Language) methodology is the collaborative relationship between content specialist and ESL practitioner."

This strategy is supported, among others, such as the University of Veszprém, in Hungary, where is underway a research on integrating content and language. The study shows that it is common to observe how foreign language teachers lack the content knowledge, and content specialists are in need of developing their specific communication and didactic skills to teach in a foreign language. To sum up, it suggests training programs for the content lecturers and the application of support systems offered by the FLD (Kurtan 2003).

The author of this article is working closely with the research group in Content Based Instruction of the Universidad de La Sabana, devising suitable learning and instructional strategies to overcome language obstacles for all areas. The specific strategies presented in the article were discussed in this group as the author presented problems and solutions in the research seminars.

### **CONCLUSION**

Teaching this specific course in English, calls for the application of the strategies previously explained. Moreover, this is a process of continuous improvement, hence the need to share results with other lecturers and observe similar experiences from different universities.

Some of these strategies include the importance of fostering group work in the classroom, developing a constructivist approach to teaching accounting theory, providing problems in more simplified English and the use of a variety of bibliographic sources.

From the beginning of the course the students should realize the importance of studying the subject of accounting in a foreign language, and be aware of the existence of language strategies in the learning process. At the end, students should have achieved the objectives of the subject and have improved their English proficiency.

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## BIODATA

**Pablo MORENO ALEMAY** holds a D.E.S.S. in International Management from the Université de Rennes in France and a Bachelor of Commerce in Finance and International Affairs from Universidad Externado de Colombia. He currently teaches at the Universidad de La Sabana in Chía, Colombia as a full-time lecturer in the International School of Economics and Administrative Sciences, Department of Finance in the following courses: Accounting, Derivatives Market, and International Finance. His research interests include: Derivatives Market (Project: “Financial development in Latin America”) and English content-based (Project: “English content-based approaches to teaching finance and accounting”). Mr. Moreno’s expertise is also utilized in various consulting projects: Acepalma S.A. Colombia (Project: “Hedge risk of palm oil international prices”) and CAT GROUP, Subsidiary of Renault, Paris, France (Project: “Fiches Destinations - Amérique Latine”).