

Instructional Note

Embedding English language in an accounting subject: A case of interactive interdisciplinary collaboration and learning

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Abstract

The paper outlines the development of a flow-chart solutions as the first step towards the development of a computer-based tool to enhance students' learning of the topic 'The IASB Framework.' The co-ordinator of a Financial Accounting subject participated in an English language embedded program with English language specialists to facilitate students' learning of this topic that requires step-by-step approach to problem solving. Facilitating students' understanding of a discipline requires understanding of the language. Hence the study encourages future interdisciplinary collaboration to facilitate embedding English language development to enhance students' learning of discipline based subjects.

Key words: *Accounting, English language, collaboration.*

Introduction

The paper outlines the process of developing a flow-chart solution as a first step towards the development of a computer-based tool to enhance English language skill of accounting students through interdisciplinary collaboration and learning in an Australian university. The motivation of the project stems from the findings of a recent literature that finds that employers' need for accounting graduates with strong generic and communicative skills are not being met (Jackling and De Lange, 2009; Zaid and Abraham, 1994).

English language development is a pressing need both in the higher education and vocational education sectors (Trounson, 2010). Higher education commentators have shown a correlation between language and learning support (Lea, 2004; Skillen, 1999). Indeed embedding English language has been shown to assist students in understanding materials of a particular discipline and in critically evaluating that material (Abraham and Kaidonis, 2006). Embedding English language is more than encouraging students to pass IELTS, which is really a proficiency based measure constructed as an immigration indicator, rather than a measure of embedded literacy (Abraham and Kaidonis, 2006). Embedding language development provides learning rewards for students by increasing their motivation with potential spin-offs in employment opportunities (Litchfield, Frawley and Nettleton, 2010; D'Amico 2003) and is particularly advantageous to those students learning a second language (Kern and Schultz 2005) or adolescents (Ovens 2002).

For relevancy and meaningfulness, Rogers (2005) claims that, in terms of training, English language must be made relevant to a particular discipline or occupation. This is because language is embedded in disciplinary practice. Thus, an integrated approach to curriculum development is essential (Jones, 2011). Many disciplines have developed their own discipline-specific programmes, such as embedding English in the learning of science (Chan and Abdullah, 2007) and in job training (Moltz, 2009). Instruments used to embedding English language development include cases, commentary, legislation, and policy contexts (Loban, 2011). Murray (2011) suggests discrete embedding tuition of English language within the curriculum to minimise costs. In addition the involvement of academics in the embedding process is highly desirable as academic ownership contributes to the success of the project (Sharp and Sparrow, 2002). Following this emphasis on embedding English language development in discipline based subjects the present case outlines the experience of an academic in the area of Financial Accounting who participated in such English language program.

The case reported in this paper is a second year Financial Accounting subject at the Australian university that hosts a substantial number of international students whose first language is other than 'English.' Students are required to meet English language requirements by taking the international English Language Testing System (IELTS) or similar. However as the IELTS tests the knowledge of 'English' in general, and in particular, the readiness of students to commence tertiary study in an English medium university, it was found that students struggle in understanding discipline-related language. The co-ordinator of this subject identified that students were consistently having difficulty in answering questions related to the topic 'The International Accounting Standards Board (IASB) Framework' as the topic involved understanding and applying theoretical knowledge. Dealing with this topic required taking a step-by-step approach to solve case based scenarios. One of the reasons behind such poor performance, as perceived by the subject co-ordinator was a perceived lack of understanding the question, which was presented in the form of a given scenario. One possibility for dealing with this issue presented itself when the opportunity became available for the co-ordinator to participate in the embedding English language development in discipline based teaching program. Under this program, the discipline-based unit co-ordinators worked collaboratively with staff members from the communications skills centre, to provide improved outcomes for students in their key

learning areas. Following the participation in the program, a flow-chart solutions to two cases was developed as the first step towards the development of computer-based tool to enhance students' learning of the topic 'IASB framework.'

The paper is structured as follows. Section 2 outlines the task in the Financial Accounting subject that was considered for the embedded program. Section 3 delineates the subject co-ordinator's experience of the English embedded program. Section 4 delineates the implementation guidelines. Finally section 5 concludes the discussion and outlines the directions for future research.

Tasks Relating to the IASB Framework Topic

The IASB Framework includes the criteria that needs to be satisfied to be recognized as any of the five elements of financial statements that are 'assets,' 'liabilities,' 'expenses,' 'revenues' and 'equity.' A scenario needs to first satisfy the definition to qualify as one of the elements. If the scenario meets the definition, then it needs to meet the two recognition criteria to be recognized as one of the elements in financial statements. Hence students need to understand the provided scenario first and determine whether or not the situation meets the definition. If it does meet the definition then students need to investigate further as to whether it meets the recognition criteria. If it meets both the definition and the recognition criteria it can be recorded in the financial statements as either 'asset,' 'liability,' 'revenue,' 'expenses' or 'equity.' One such example is provided below:

The question

Mammoth Ltd, a medical research entity, has discovered a cure for AIDS. Mammoth is protecting the drug's formula by keeping it secure in the company vault, rather than by patenting it. Mammoth will shortly start discussions with vitally interested pharmaceutical companies about producing the drug for commercial sale. Being the first of its kind and, therefore, unique, Mammoth has no idea as to the formula's value. Cost incurred to date in developing the formula is impossible to identify, given that it was discovered as a by-product of another research project.

Required:

Outline how Mammoth Ltd should account for the formula, justifying your answer by reference to relevant IASB Framework definitions and recognition criteria. (Flynn, 2008)

Solution

- The *Framework* defines an 'asset' as a resource controlled by the entity as a result of past events and from which future economic benefits are expected to flow to the entity. The formula satisfies the asset definition as: (1) it represents future economic benefits (via sale of either the drug or licenses to produce and sell it); (2) the benefits are controlled (Mammoth owns the formula and is keeping it secret, thereby being able to deny or regulate the access of others to it); and (3) there is a past event (the formula was discovered during another research project).
- Under the Framework, an asset is recognised when: (1) it is probable that the future economic benefits embodied in the asset will flow to the entity; and (2) the asset has a cost or value that can be measured reliably. The probability criterion is clearly met, as pharmaceutical companies are vitally interested in being involved in producing the drug and so future sales are likely. However, at this stage the formula fails the reliable measurement criterion. As the formula is the first of its kind and, therefore, unique, Mammoth has no idea as yet of the

formula's value. Furthermore, the cost to date of developing the formula cannot be traced or identified, as the formula was discovered as a by-product of another project.

Hence, the formula cannot be recognised as an asset (Flynn, 2008).

In the above case the students needed to first determine the starting point for answering the question that is whether they should think from the point of view of 'asset,' 'liability,' 'revenue,' 'expense,' 'liability' or 'equity.' Hence they needed to know the definition of each of these elements. After they determined the starting point they needed to argue the case, citing the definition. In this instance, the case meets the definition. After analyzing whether the case meets the definition students needed to analyse whether the case meets the two recognition criteria. This case meets the first criterion that is probable future economic benefit but did not meet the second criterion that is, reliable measurement of its value.

The analysis revealed that students had difficulty in answering this question and others like it in semesters 1 and 2, 2011. One of the common difficulties encountered by students, as perceived by the subject co-ordinator was understanding the question itself and determining the starting point. As a consequence he took up the opportunity to participate in the English language embedded program to develop a tool that would facilitate students' learning of the topic in the future.

Overview of the discipline based teaching project

The English language development in discipline based teaching project was supported by the university as it has a large number of international students whose main medium of communication is not 'English.' The aim of the project was to develop tools to support students studying in various disciplines. Academics from the discipline of Information systems, Geology, Economics & Finance, Marketing, Business law, Nursing, Computer Engineering, Education together with Accounting participated in the project from September 2011 to November 2011. The project was co-ordinated by the Business School's Communications Skills Centre. Members of the group reflected on students' learning in their subjects. Three English language specialists from the Communications Skills Centre facilitated the project.

Meetings were held on monthly basis to facilitate discussion of members of the group. The subject co-ordinator of the financial accounting subject had the opportunity to discuss how to facilitate students' learning of the topic 'IASB framework'; with other participants of the project. Members of the group suggested that an activity to facilitate students' interaction with each other could be developed in order to improve student outcomes. However the subject co-ordinator suggested that one of the obstacles encountered in a group learning approach in his subject is that most students do not interact in tutorials and lectures in spite of encouraging them and providing them with the opportunity to do so. Further, when such interactions do occur, they rarely retain their currency beyond the classroom activity. Even step-by-step solutions to case studies offered by the subject co-ordinator proved unsuccessful. This posed greater challenge for him in regard to introducing a technique to facilitate students' learning of this topic. Finally after further discussion with members of the group and English language specialists it was decided that a computer-based flowchart/interactive model would be developed to facilitate students' learning of this topic. The principal reason behind developing a computer-based tool was because many students feel more at ease when accessing computer alone, in their own time. It was anticipated that this method would also scaffold the learning activities provided in the regular tutorial.

Implementation Guidelines

Solutions to two cases including the above were transformed into flow-chart solutions as the first step towards the development of computer-based tool. The importance of providing feedback to students if they made the incorrect choice in any step was stressed. If a student answered the first step incorrectly, he/she was provided with the reason and a simple explanation. Then he/she was guided in the right direction. For example, students were provided the choice of five elements that are 'assets,' 'liabilities,' 'expenses,' 'revenue' and 'equity' and asked about which of these definitions best matches the 'case' provided. If the student chose the wrong answer he/she was directed to review the definitions of each of these elements. If the student answered the first step correctly, he/she could go ahead to step two, where two alternative explanations to how the case meets the definition of 'asset' was outlined with one being correct. If a student answered the step two incorrectly, he/she was instructed to review the definition of 'asset.' Finally if the student answered step two correctly he/she could go ahead to step three. Step three includes the two recognition criteria that needed to be fulfilled to be recognized as 'asset' in 'accounting.' Students were asked about whether the provided case met the two recognition criteria. If they answered wrongly to step three they were instructed to review the two recognition criteria. Finally the answer to the question as to whether the case can be 'recognized' as 'asset' was revealed to students.

The focus of the above activity was to facilitate critical thinking skill of students, leading to answering questions relating to the topic 'IASB Framework' correctly. One of the techniques used to facilitate such critical thinking in this exercise was the provision of appropriate feedback before the final answer was revealed. Students could not obtain the final answer unless they completed each step, leading to sustained curiosity about the final answer and hence allowing them to fully engage in the exercise. The role of the English language experts in the development of the tool was to simplify the jargon of accounting terms to facilitate students' understanding and learning.

Summary

The paper exemplifies a case of interdisciplinary interaction and learning. The case illustrates how English language specialists can help other discipline academics such as those in accounting to develop a tool to enhance students' learning. Due to the ever increasing number of international students in various countries and specially in Australia it is stressed that disciplines such as Accounting need to embed the English language into their learning activities in order to enhance learning outcomes. It is often believed that development or help in regard to language is discreet from teaching area such as Accounting. The present case demonstrated that facilitating students' understanding of a discipline required their understanding of the language. This requires collaborative work of discipline based academics with English language specialists.

English language development in discipline based teaching offers possibilities in meeting employers' needs for accounting graduates with strong generic and communicative skills. Embedding language development in discipline based teaching is also cost effective and adds minimal work-load to academics. It is envisaged that the present case will encourage academics to work with English language specialists, leading to more innovative teaching tools in the future. Future research is suggested to report on the success of these tools through questionnaire surveys of students, focusing on their academic performance.

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