

DESIGNING AN ESP SYLLABUS FOR FINANCE AND ACCOUNTING STAFF

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Abstract. *The aim of this study is to design a detailed ESP syllabus for finance managers of Imetal Annaba Company. We believe that designing an ESP syllabus for this research population on the basis of the findings and results of needs analysis will lead to positive and effective results because it will focus on the linguistic knowledge lacks of this population and it will be motivating for them because it will take into consideration their wants. To carry out this study we have used two research tools: a questionnaire and authentic material analysis. The questionnaire to analyse the needs of the participants concerning their use of English at work and authentic material to analyse the characteristics of specific discourse of the research population. The study has taken place in the period between January 2017 and June 2017. The results of the study have helped in knowing the participants and their domain which is finance and accounting. They have also allowed us to fix the duration of the course, the frequency, the objective, the content of the course and the evaluation tools. We are optimistic that this syllabus will be efficient because we have taken into consideration the lacks, necessities and wants of participants. We have taken them in consideration during the needs analysis process and during the design of the course.*

Key words: *ESP, syllabus design, effective course, needs analysis, finance managers*

1. INTRODUCTION

Designing ESP courses is not an easy task. Many parameters should be taken into consideration before, during and after the design of any course. Needs analysis allows us to identify all these parameters involved in the design process. A course or syllabus designed without a needs analysis cannot lead to effective results in ESP because the learners lacks, necessities, wants and authentic material are not studied and detected. A course which is not based on a deep needs analysis will not gain the satisfaction of learners because it does not cover what they really want or need. Any course must be based on the fundamental “what learners need to do with English” (Dudley-Evans, 1997:5). According to Widdowson (1978) the need is the goal and objective for which learner of English attend the ESP course. He states: “Needs can refer to the students’ study or job requirements that is what they have to be able to do at the end of their language course”. Nunan (1988) sees needs analysis mainly as information collection process: “Techniques and procedures for collecting information to be used in syllabus design are referred to as needs analysis”.

Needs analysis is closely linked to the design of ESP courses. It is clear that “the importance of needs analysis lies in the potential of its findings to inform the development of the syllabus of the LSP course in question” (Basturkmen, 2013).

1.2, Approaches to course design

There are three main approaches to course design as identified by Hutchinson and Waters (1987): language-centred course design, skills centred course design, learning centred approach.

Language-centred course design: this approach to course design focuses on making a close link between the material and content of the ESP course and the analysis of the target situation. It aims at putting the ESP learner in a real situation by undertaking a needs analysis that shows his/her needs, lacks and wants.

As is described by Hutchinson and Waters (1987, p. 66) this approach proceeds by identifying learners’ target situation and selecting in parallel theoretical views about the language, then identifying the linguistic features of the target situation. Then, creating a syllabus which is followed by designing materials to exemplify syllabus items. The final step in this approach is establishing evaluation procedures to test the acquisition of syllabus items.

Skills centred course design: contrary to the language centred course design which is criticised for the surface data that gathers and analyses, the skills centred course design aims to get away from the surface performance data and looks at the competence that underlies the performance. As Hutchinson and Waters confirm (1987: p 69): “A skills centred course, therefore, will present its learning objectives (though probably not explicitly) in terms of both performance and competence”. This can be referred to as the theoretical fundamental principle of the skills centred course design. The other fundamental principle to this course design has a pragmatic basis that derives from a distinction made by Widdowson (1981) between goal oriented courses and process oriented courses.

Learning centred approach: this approach is also referred to as a learner centred approach. Its main focus is the learner and his motivation of using the language. This approach is defined by Hutchinson and Waters (1987, p. 72) as: “learning is seen as a process in which the learners use what knowledge or skills they have in order to make sense of the flow of new information. Learning, therefore, is an internal process, which is crucially dependent upon the knowledge the learners already have and their ability and motivation to use it”. This approach is rather called learning centred than learner centred because this last one is not the only factor to be taken into consideration. Learning englobes many stakeholders in the learning process such as the teacher, the school or institution and the society.

The learning centred approach considers the learner at all the stages of preparing and teaching the course. The learner is taken first into consideration at the first step of analysing the learning situation then at writing the syllabus and then at writing the materials. He is considered also at the step of teaching the materials and finally at evaluating his achievement. Henceforth, the learner has an active and central role in the course design.

This approach proceeds by writing the syllabus and preparing materials to be included in the course and this in order to exploit the potential of the learning situation in the acquisition of the skills and knowledge required by the target situation.

1.3. ESP materials

Writing materials is an important area in ESP teaching. It plays a big role in the effectiveness and development of the ESP course. It equips students with materials that help them acquire the knowledge they will need in their future professional or academic life.

1.3.1. ESP material selection

As Ellis and Johnson (1994: 115) emphasize, the choice of materials has a major impact on what happens in the course. This impact is demonstrated on the following three levels: it “determines what kind of language the learners will be exposed to and, as a consequence, the substance of what they will learn in terms of vocabulary, structures, and functions”; It “has implications for the methods and techniques by which the learners will learn”; Last but not least, “the subject of or content of the materials is an essential component of the package from the point of view of relevance and motivation”.

The selection of ESP materials should thus above all depend on the needs of the learners in relation to their future or present jobs: that is, materials should focus on the appropriate topics and include “tasks and activities that practice the target skills areas” (Ellis and Johnson, 1994: 115). Another important criterion that should be taken into account when selecting materials is the level of language knowledge students have already acquired and the target level they will need to communicate successfully in their jobs.

1.4 Didactics of ESP

A lot of interest is given to the issue of the teaching and learning of English for Specific Purposes or to the didactics of ESP; i.e. what teaching method ESP course will follow or how it will be taught. Hyland (2002) stresses upon the skills and how ESP learner will acquire them. He points out that “there are generic skills and forms of language that are the same across a range of disciplines, professions, or purposes” (Hyland 2002: 387), and that “ESP involves teaching general skills and forms that are transferable across contexts and purposes” (Hyland 2002: 389). He stresses upon the notion of communicative behavior and how to be taught to the ESP learner through pedagogic practices. ESP teaching and learning is a task-based process that involves planning, use of authentic data, focus on all the four skills and involving learners in developing the ESP course. Reinders (2008: 3) details this approach as follows:

- tasks involve a plan for a learning activity;
- they engage with real-world authentic language use;
- they focus on any or all of the four language skills;
- they engage learners in cognitive skills in order to accomplish them;
- they have a defined communication-based learning outcome.

According to Ellis, task-based teaching calls for the classroom participants to forget where they are and why they are there and to act in the belief that they can learn the language indirectly through communicating in it rather than directly through studying it (2006: 31). ESP didactics hence is providing the learner with a communicative tool that helps him survive out of a classroom setting; this last one can be the work place, conference room, at a hotel, at an airport or any other place.

2. METHODOLOGY

2.1. The participants

The participants of our research work are 30 finance managers who work at Imetal Annaba Company which is the biggest producer of steel in Algeria. These finance managers need to have excellent communication skills; they must explain and justify complex financial transactions. Communication involves the mastery of foreign languages mainly English. Communication includes telephoning in English, writing emails in English and reading and preparing financial reports in English.

2.2. Time of the study

The study has taken place in the period between January 2017 and June 2017.

2.3. Research tools

The research tools that we have used in our study are a questionnaire and authentic material analysis. The questionnaire to analyse the needs of the participants concerning their use of English at work and authentic material to analyse the characteristics of specific discourse of the research population. The questionnaire is made up of 20 questions mainly about the use of English at work, the motivation of participants towards an ESP course, the aim and content of a possible ESP course, the teaching ways and evaluation of this course. Authentic material concerns the finance and accounting guide used by these participants and some financial statements that we judged important for analysis.

2.4. Launching of the study

In the month of February 2017, we have visited these company managers, mainly finance ones. We have distributed 35 copies of the questionnaire translated into French in order to make sure that all the questions are clear. We have mentioned in the questionnaire that they can use the language they want in their reply. Out of the 35 copies we have got 30 answered copies. As for the authentic material that we have analysed, we have got the finance and accounting guide from one superior manager and we have downloaded from Internet some samples of financial statements such as the balance sheet.

3. FINDINGS

3.1. Questionnaire findings

Basic information about the participants.

Table 1 Basic information about the participants

Age	Sex	Occupation
30 – 40yrs: 06	M: 18 F:12	Accounting, financial reporting and analysis, tax
40 – 50yrs: 16		accounting, financial control
50 – 60yrs: 08		

The majority of participants has a work experience of more than 7 years. As clarified by table 2.

Table 2 Work experience at finance department

less than 1 year	1 to 3 years	3 to 7 years	more than 7 years
00	05	00	25

This means that they can be a source of learning for their teacher of English when it comes to issues and notions related to their domain because in ESP the teacher is considered as a language guide and facilitator and not surely having a knowledge about the specific area of each ESP group of learners. The results show that the participants use English at work mainly in writing and reading emails and financial reports.

According to the results of our study the majority of participants is ready and motivated for an English course to enhance their workplace competence. This readiness and motivation is noticed inspite of fact that not all of them use English at work. This shows that there may be other motives behind this motivation for English.

The results show that there is a balance in the preference of having the future course of English inside the company or outside it. This puts the course designer at ease as for choosing the place of the course.

The results of the study show that the participants want as of the duration of the English course seems to be wide and different from one week to one year but there is a slight domination of the choice of four weeks. Henceforth the future course of English can be planned for four weeks first and then to be extended more. In this duration the participants will be given their urgent needs of English and those who will attend this course will be the participants who use and need English at their daily work.

As for the frequency of the future course of English per week the results of the study show that it is mainly between once in week and two times in a week. Henceforth depending on their available time the choice will be taken but pedagogically speaking two times in week is better than one week especially when the current level in English of participants is weak.

In an attempt to go straight to what interests the participants as for the topics they want to find in their future course of English, the results show that these topics are preferred by the participants:

- Financial reports
- Management strategies
- Accounting
- Auditing
- Company structure

Language Proficiency Skills wanted by the participants among 10 proposed ones: in an attempt also to know the urgent proficiency skills wanted by our research population, the results show that these skills are preferred by the participants:

- To read and understand financial reports and notes
- Understand the full glossary of my domain in both languages English and French
- Use the appropriate specific terms related to my domain while writing and speaking
- To write emails to English speaking colleagues
- To participate in conference calls with colleagues

Grammatical Aspects wanted by the participants among 10 proposed ones: to know exactly what might be considered as urgent need in grammar, the results show that the following grammatical aspects are the priority of these participants:

- Tenses: present, past and the future
- Adjectives
- Reported Speech
- Tenses: present continuous, past continuous
- Conjunctions: but, because, as a result, and, however

Teaching Practices and activities wanted by the participants among 10 proposed ones:

- Speaking to English native speakers
- Translation from English to French
- Doing more and extensive exercises
- Listening to English native speakers
- Doing real situation dialogues (example scenario: between an accountant and an auditor)

The results show that the evaluation methods wanted by the participants are written quiz after each unit, final exam and oral quiz after each unit. Hence, we believe that the ESP teacher should be eclectic as for the use of all these evaluation tools

3.2. Authentic material analysis findings

3.2.1. Finance and accounting guide analysis

The results of our analysis show the following findings that can lead the course designer later to focus or to take into consideration the characteristics of this type of authentic data of our research population in the future course of English. Type of text: The type of these samples is descriptive because it is all about showing and describing how to do accounting. Specific terms: The specific terms that are widely included in these samples such as turnover, property, plant, equipment, tangible items, supply, rental, payroll, base salary, allowances, bonuses, over time, leave salary, board of directors. This motivates the course designer to include specific terminology teaching in the future ESP course to this research population or to propose a glossary that includes the most used terms in their domain.

Language analysis

Tenses:

Due to the descriptive type of the text the tense used is mainly the present simple. We noticed also the use of present perfect and present continuous, but at a low frequency. Henceforth the course designer can focus more on these tenses in designing an ESP course for this population especially if there is a time constraint. So as long as the urgent need is how to use the present simple, present perfect and present continuous, he should not lose time by including other tenses that are not needed by the participants. If this wrong choice is done, time will be lost and participants will not appreciate the course because they do not get what they need and want.

Adjectives & Adverbs:

It is noticed from our analysis a limited use of adjectives and adverbs and this due to the nature of this specific discourse which can be classified as a scientific discourse

where we find only factual information and precisions. However, the course designer should not ignore this point in the design of an ESP course because understanding well this discourse by this population requires mastering all parts of speech. There should be no doubt in understanding the meaning of an adjective or an adverb.

Conjunctions:

Conjunctions also are few, but these last ones are very important to be understood by participants because their misunderstanding can lead to big and catastrophic errors in accounting. If a participant confuses those, he will surely make a wrong financial report. That is why we see that the course designer should give a special interest to conjunctions and how they are used and understood in the ESP course for these participants.

3.2.2. *Financial statements analysis*

The specific terms based analysis that we have undertaken on some samples of financial statements led us to extract the specific terms included in this authentic and relevant material such as:

- Earning per Share
- Operating Income
- Accounts Payable
- Dividends
- Depreciation

We believe that this analysis and extraction of the specific terms can lead the course designer to design drills and exercises out of these terms that can be integrated in an ESP course for this research population.

4. DISCUSSION

The results and findings of our study allow us now to initialize a syllabus design for our research population. This is the outcome of our case of study. Therefore, the whole process of our analysis was for suggesting a detailed course for finance managers of Imetal Annaba Company. A course that meets the needs of the participants and that leads to enhancing the level of mastering English by this research population at work.

Henceforth, the overall framework of the course that we suggest out of the results of our study is as follows:

4.1. Overall framework of the course

Course Title: An ESP Course for Finance Managers of Imetal Annaba Company

Learners specialism: Finance and Accounting

Learners age: Between 40 and 50

Duration of the Course: Four weeks

Frequency per week: Two times in a week two hours each

Objective of the Course: to enhance the writing and reading skills of our research population. The writing skill in order write correct emails and financial reports. The reading skill in order to read and understand financial reports. Enhancing both of these skills involves teaching specific terminology because their specific discourse contains more specific terms of finance and accounting.

Content of the Course: according to the results of our study the content of the suggested course will contain both subjects related to specific English related to the area of our research population and subjects or elements of general English or grammar. So, subjects of specific English are:

- Financial reports
- Management strategies
- Accounting
- Auditing
- Company Structure

And areas of general English and grammar are:

- Tenses: present, past and the future
- Adjectives
- Reported Speech
- Tenses: present continuous, past continuous
- Conjunctions: but, because, as a result, and, however

Ways of Teaching: according to the results of the study, and since ESP teaching in meeting the learners' needs, different teaching ways can be used. We suggest eclecticism.

Evaluation of the course: the evaluation can be done by using one or all of these tools

- Written quiz after each unit
- Oral quiz after each unit
- Final exam

4.2. Units of the course

The course that we suggest for this research population contains five units. Each unit contains a text from the topics of the specific domain of the participants, a subject of grammar to be developed in this unit, reading practice including reading for comprehension drills and writing practice including translation and vocabulary drills to enhance the writing skill.

Details of Unit ONE

Topic: Financial Statements

A text about balance sheet for example

Reading: The teacher may ask ESP learners to read silently the text or part of it and to underline what is difficult for their understanding. Once the silent reading and the difficult words are underlined or noted he can read loudly so that they get used to the phonetic part of the text.

Explanation of the meaning: It should not be astonishing for ESP teachers to find it difficult to explain a text of a specific domain. Therefore, the explanation of the meaning will be done by both the teacher and the ESP learners because these last ones are experts

in their domain. They know their domain better than their ESP teacher whose role is a guide and language facilitator. A specific dictionary can be used by both the teacher and learners. Translation can be used as a tool to explain the notions and concepts of the target language.

Reading for Comprehension drills: To make sure that the text is understood some drills of reading for comprehension can be used.

Grammar - tenses: present simple tense, past tense and present perfect can be introduced using examples or adapting them from the text. Example of the present tense: 'the balance sheet gives a picture about the financial situation of the company.' Like this, grammar is well taught in an ESP context. This leads the ESP learner to use correct English in his area of interest. Grammar drills of tenses should be adapted from similar contexts that are relevant to the interests of the ESP learners.

Vocabulary building drills allow the ESP teacher to make sure that the lesson or text is understood and that his learners have grasped the meanings of the different terms and notions in the target language which is English. Drills like filling the gaps and matching notions to definitions can be used.

Translation drills - ESP learners can be asked to translate words or sentences from the target language English to their mastered language and vice versa. They can use the specific glossary of their domain.

Evaluation of the Unit: at the end of each unit evaluation should take place and this in order to make sure that what has been given has met the needs of ESP learners. We suggest a checklist to be filled by the learners at the end of each unit. This check list includes yes/no questions about the elements of the lessons.

5. CONCLUSION

To conclude, we can say that despite the difficult task of designing ESP course and syllabus we have tried to meet the needs of our participants as much as we could. For this purpose of designing an ESP course that meets the real needs of our research population we have used two research tools to gather the maximum data about the participants, their current use of English, their difficulties with the four language skills, their wants about the content of a possible syllabus of English and their wish as for the way of teaching and how to be evaluated. The findings of this study have allowed us to design a complete, detailed and need based syllabus for these participants.

Finally, we are hopeful that our suggested syllabus will lead to positive results. It will lead to raising the level of motivation of participants because they have been consulted about the content and material to be included in the syllabus. It will solve their communication problems because we have analyzed all their communication breakdowns. We are also hopeful that this syllabus will increase the competence of the participants at workplace because they will avoid making their previous mistakes in email and financial reports writing for example.

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