

Research on the Application and Practice of the Specialized English Teaching for Accounting Students Based on POA

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Abstract: The English teaching for Accounting majors in higher vocational colleges requires specialized strategies tailored to their proficiency levels. To enhance students' professional and language skills, a Production-Oriented Approach (POA) teaching model is employed, complemented by English for Specific Purposes (ESP) theory to create a specialized learning environment focused on practical accounting English. This article aims to investigate the application and impact of an integrated theory on first-year accounting students. Through the organization and analysis of actual class designs and processes, the study outlines a practical approach for integrating students' language skills within a real-world context, allowing them to gain valuable experience directly applicable to their future careers. Furthermore, the article also evaluates the impacts on students before and after the implementation of POA. Overall, this integrated approach not only enhances students' language proficiency but also equips them with the necessary skills and knowledge required for success in the accounting profession. By facilitating this alignment between academic instruction and real-world demands, higher vocational colleges can effectively support their Accounting majors' future professional development in the language sense.

1. Introduction

English instructions in higher vocational colleges typically requires educators to develop interactive activities and incorporate student engagement strategies to stimulate their interest in learning. Over time, scholars have devised various instructional approaches aimed at enhancing the participation of students with limited English proficiency. The POA theory, as a prominent pedagogical framework, can assist learners in constructing a learning environment that mirrors real-world professional contexts, thereby facilitating their comprehension of both English language skills and professional knowledge. The constructed learning environment facilitates students in connecting English words with real-world problems, diverging from conventional teaching methods that solely impart English vocabulary and sentence structures from a linguistic standpoint.

2. Introduction to relevant theoretical researches

2.1. POA theory

The POA (Production-Oriented Approach) in English teaching was proposed by Professor Wen Qiufang from Beijing Foreign Studies University. This theory advocates a student-oriented English teaching mode, which consists of three phases: Motivating, Enabling, and Assessing, with teachers providing guidance throughout the process. POA theory also suggests integrated learning and application classes, in which all the language activities are closely linked to practical applications and output, with the aim of solving the historical issue of disconnected learning and application in traditional teaching in China.[1]

2.2. ESP subject and relevant researches

ESP (English for Specific Purpose), is a newly developed subject, whose definition is raised by Hutchinson & Waters: ESP is an approach to language teaching in which all decisions as to content and method are based on the learner's reason for learning. ESP courses are associated with a particular profession, and are offered to learners who have specific needs, such as business English, engineering English and other professional learners to carry out relevant foreign communication and research work in workplace. The foundation for ESP learners lies in the necessity of analysis, encompassing two crucial aspects. Firstly, target situation analysis (TSA) entails examining learners' communication context, including their social and cultural environment, work setting, and specific psychological state. Secondly, it involves analysing the learner's "learning needs", which encompasses identifying the skills and knowledge that learners lack or should prioritize learning as well as evaluating their preferred learning methods.[2]

According to the teaching practice at China and abroad, we can summarize the basic teaching principles of ESP as follows: 1) The principle of authenticity. The content of the textbook should come from the real corpus related to the major, and the design of class should reflect the social and cultural situations of special English. 2) The "needs analysis" principle. "Needs analysis" should contain the analysis of the communication situations that learners will inevitably encounter in the future, including social and cultural environment, work environment and specific psychological pattern. 3) The "student-oriented" principle. ESP has a clear goal, which actually puts forward higher requirements for teachers. A qualified ESP teacher should be a qualified curriculum designer, and can provide students with practical and feasible teaching materials. He is also a partner of students and be able to timely score students' learning according to teaching needs.[3]

2.3. The design of ESP courses under the guidance of POA

However, ESP courses cannot meet all the needs for different learners for different professional development and study needs. So, this paper studies the design path of ESP course from the perspective of POA theory, aiming to achieve the balanced development of professional language application ability and independent learning ability of students at different levels. In the POA teaching process, all the principles should be student-oriented while exploring the supplement and extension of the limited textbooks.

3. Application practice of accounting major students under POA English teaching mode

3.1. The renewal of English teaching concept for accounting major students

Accounting major students in Higher Vocational College typically possess a strong foundation in accounting and basic business knowledge. However, they may lack proficiency in English language skills. Due to the trainings and learning habits cultivated by other courses, these students tend to exhibit a strong inclination towards active learning and project-based approaches, which provides them with advantages in learning English. Given these disparities between accounting students and their counterparts in comprehensive colleges, teachers should formulate teaching strategies and programs that align with the characteristics and needs of these students. Therefore, in combination with POA teaching theory and the special characteristics of accounting students, teachers can effectively use textbook tasks with a specialized English teaching model aimed at fostering a cycle of "output-input-evaluation" language acquisition process while stimulating students' enthusiasm for language learning.

3.2. Implementation of integrated English courses design process

As an example of teaching design, Unit 1-Company in the textbook "Successful English for Vocational Colleges" will serve as the subject for analysis on the application of POA in conjunction with accounting students' knowledge base. This unit primarily introduces the operational and organizational aspects of an international manufacturing company from a cost-effective global perspective.[4] Figure 1 shows the structural class design of integrated English courses under the guidance of POA and ESP theories.

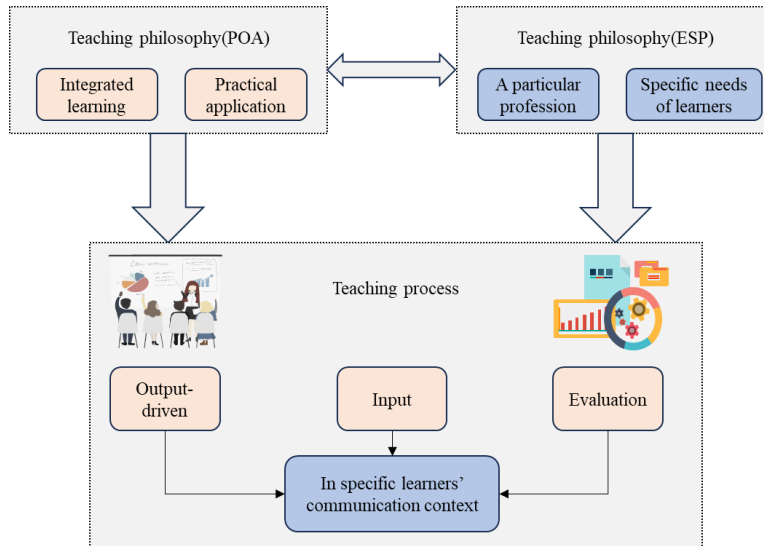


Figure 1: The integrated course design idea under POA and ESP guidance.

3.2.1. First stage of output-driven teaching mode

In the first stage "output-driven", students are required to prepare one international company materials and have a brief introduction about it. They are also asked questions like "Why do international companies establish headquarters in various countries? Do you believe these headquarters operate differently?" In this stage, students are encouraged to express their knowledge of company operations using English vocabulary and sentence structures. And the teacher guides them to answer extended questions that prompt students to delve deeper into the strategies

employed by companies to reduce costs, such as establishing manufacturing facilities in countries with low-cost labour. In the initial stage, the instructor establishes an environment closely aligned with future professional settings, guiding ESP students to envision potential work or study scenarios. In addition, students are presented with a genuine and demanding task that serves as a motive for them to identify their own shortages in English speaking and cultivate their self-directed learning abilities.

3.2.2. Second stage of input teaching mode

In the second stage "input", teachers can provide ESP students with detailed language materials. For Unit1-company, instructors can illustrate to students the textbook passage about a Swedish automobile company, Volvo, that has manufacturing factory in China but has designing parts in Sweden. Using this example of the global enterprise, instructors can highlight related words and phrases in the professional setting, like "producer" "global" "export" "invest" and "joint venture". Students may have already acquired the corresponding definitions in other Chinese professional courses, yet it is crucial for them to truly comprehend and effectively utilize these words and phrases within an English context. Also, after learning the key words, teachers can further pose some interactive activities, like showing students more pictures of other global companies, and asking them to form descriptive words and sentences to strengthen memory in role-playing games.

3.2.3. Final stage of re-output and evaluation teaching mode

In the final phase of re-output and evaluation, accounting students are mandated to assume the role of an entrepreneurial group in order to present their company details to the entire class. They are expected to deliver a comprehensive presentation encompassing their company's structure, management approaches, strategic initiatives, and core products by employing words and knowledge acquired during previous classes. After each group's presentation, students can utilize a SPOC (Small Private Online Course) platform [5] to score their peers' presentations based on the teacher's scoring guidance, involving aspects such as precision of language, contextual coherence, and logical reasoning. The scoring process may start with individual assessment, followed by group discussion, and ultimately end in a class discussion. In this way, every student can understand the aspects of presentation that can be improved and apply those language or logic improvements into their own work. This approach ensures active participation of every student in the evaluation process while facilitating an objective perspective through learning from other groups. Moreover, instructors in higher vocational schools can monitor students' progress and provide constructive feedbacks and suggestions accordingly with the help of SPOC.

Once again, for ESP students, instructors can enhance the learning process by incorporating a wider range of specialized vocabulary and sentence structures that are commonly employed in real-world business contexts. Additionally, they can offer expert guidance to refine their content. This instructional approach may differ slightly from traditional language teaching methods; however, teachers have the opportunity to tailor it according to the unique characteristics of accounting students, thereby fostering their utilization of English in depicting business-related scenarios.

4. Teaching influences under integrated POA and ESP approach

4.1. Students' effects

The study focused on freshmen majoring in Accounting at Tourism College of Zhejiang. After a 14-week teaching experiment, the students took part in questionnaires where they were asked about any perceived differences in their interest in learning English after the application of POA theory.

They were required to assess changes in five aspects of their learning, with results indicating an increased desire for self-directed extensive reading or video materials (32%), enhanced confidence when studying or taking tests in English (25%), a shift concept from examination-oriented to interest-oriented approaches to learning English (33%), heightened cross-cultural awareness within materials (6%), and minimal observable changes in learning habits (4%). Figure 2 shows the above interviewed results of students in the form of a pie chart, which can clearly indicate the major changes of students' learning are a shift concept, an increased self-learning desire and enhanced learning confidence.

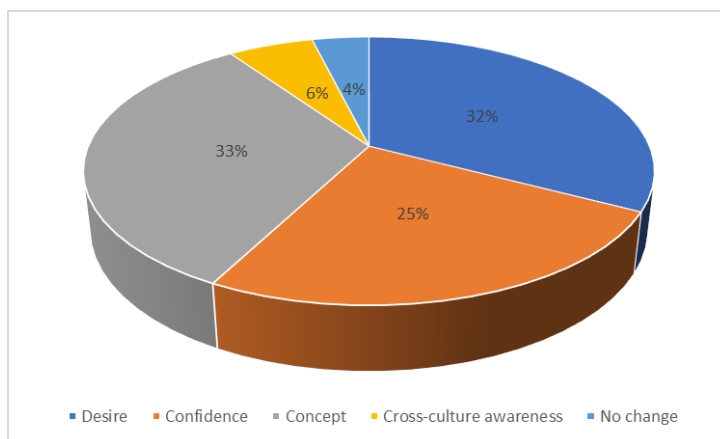


Figure 2: Changes of Accounting students' English self-learning interest in five aspects.

During the output-driven phase, students have the opportunity to cultivate their research interests in the process of gathering information for pre-class discussions. Through conducting research and receiving guidance from the teacher, students can develop their own comprehension within specific communication contexts. As ESP students are exposed to familiar professional materials, they are able to draw upon existing knowledge, thereby enhancing their confidence in English discussions and other interactive activities.

During the input phase, the instructor can consider each student's English level and respective majors to assign pre-class reading or viewing materials. In class, students can complete a series of tasks provided by the instructor. Based on the various challenges revealed through these tasks, instructors can assist students in analysing their learning obstacles and devising strategies for improvement in specific areas. Students can then target these difficulties to enhance particular English language skills, thereby fostering a growing desire for learning English as they begin to grasp effective techniques for reading and summarizing English texts. Instructors should integrate visual representations, written content, and multimedia resources into instructional materials to cultivate students' abilities in information gathering, summarizing, and ultimately fostering the development of personalized learning strategies. Additionally, students will gradually transition from an examination-focused approach to interest-oriented approach as they accumulate more advanced self-learning abilities.

In the evaluation phase, instructors should gradually reduce their guidance and allow students to independently complete final tasks. Tasks such as group discussions, group or individual presentations, and peer evaluations enable ESP students to demonstrate their individual output capabilities. Throughout this process, instructors can intentionally cultivate those students with advanced English language proficiency, specialized knowledge in their field of study, and strong organizational skills to eventually assume the role of study guidance in future learning. Following several practices of self-directed learning, instructors can shift their focus from providing guidance on English language proficiency to cultivating cross-cultural awareness and fostering cultural

confidence among students.

4.2. Teachers' influences

Instructors in higher vocational schools can readily tell the benefits of the POA approach in terms of interaction levels, as compared to traditional teaching methods. The POA approach has the potential to enhance classroom engagement and effectively enhance students' language proficiency. However, this method also brings teachers with additional challenges, particularly in terms of designing interactive tasks, selecting appropriate materials to facilitate professional development, and evaluating students' performance.

Facing these challenges, instructors should improve the implementation of the POA approach in the following areas. Firstly, they must recognize that they are dealing with ESP students and should integrate professional materials into conventional textbooks. These materials should be tailored to students' language proficiency levels, striking a balance between challenging them without dampening their enthusiasm for learning while also serving as aids for improving their language skills. For example, as Unit 1 input video materials, the acquisition process of Geely Automobile for Volvo is chosen, to illustrate to students the complications of acquisitions, the various factors considered by Geely during the process, and the mechanics of price negotiation plans. In consideration of students' English proficiency, Chinese video material with English subtitles has been selected to emphasize professional English vocabularies. Secondly, educators should transition from their traditional role as instructors to that of learning guides in order to assist students in applying the languages they have acquired in class. This shift pertains to effectively designing group tasks for students and establishing a teaching research group dedicated to frequent discussions on experiences and challenges related to language application, thereby fostering a collaborative environment conducive to educational development. Thirdly, educators should continuously engage in the learning of new educational technology to enhance the learning experience for students. For instance, teachers can create virtual reality (VR) environments that simulate negotiation tables or automobile manufacturing factories, allowing ESP students to effectively describe such settings. Furthermore, with advancements in AI and big data analysis, instructors can utilize these tools to personalize each student's learning journey by analysing their language learning preferences and progress within the SPOC platform.

5. Conclusions

In general, the implementation of the POA approach has been shown to have a positive impact on ESP students by fostering their self-directed learning initiative and facilitating their acquisition of English vocabulary specific to professional contexts. Given the demands of today's globalized market, it is imperative for accounting majors to possess proficient English skills in order to effectively handle the rapidly evolving international business and broaden their global perspective. Engaging in POA tasks necessitates that students actively seek out supplementary materials outside of class, thereby building up their critical thinking and analytical abilities. However, POA methods may impose additional requirements and efforts on students, particularly those with lower proficiency in English. Consequently, this instructional approach requires a shift in students' study habits and greater engagement with class activities and learning tasks, with the ultimate goal of integrating English language skills with professional knowledge. These pedagogical practices and their application are expected to contribute to further research in English teaching for ESP students.

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