Comprehending accounting courses in English by students who language of first instruction is not English: the Wawasan Open University experience

<table>
<thead>
<tr>
<th>URL</th>
<th><a href="http://weko.wou.edu.my/?action=repository_uri&amp;item_id=452">http://weko.wou.edu.my/?action=repository_uri&amp;item_id=452</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>Creative Commons</td>
<td><a href="http://creativecommons.org/licenses/by-nc-sa/3.0/deed.ja">http://creativecommons.org/licenses/by-nc-sa/3.0/deed.ja</a></td>
</tr>
</tbody>
</table>
Comprehending Accounting Courses in English by Students Whose Language of First Instruction Is Not English: the Wawasan Open University Experience”

Loo Choo Hong¹, Dr. Ch’ng Huck Khoon & Goh Pei Ling

Abstract

Students found an opportunity to pursue tertiary education through open distance learning system in Wawasan Open University (WOU). However, it was perceived that there would be difficulties for students whose language of first instruction is not English in understanding the courses due to most courses conducted are presented in English language. Results found that although the perceived problems exist, students get accustomed to the English language at their workplace and finally finding the English language is not an impediment towards their study of accountancy at WOU in English.

Keywords: English language, Open Distance Learning (ODL), education, Accountancy, English Literature

1.0 Introduction

As a country striving to become a developed nation by 2020, Malaysia has always placed a lot of importance of education especially higher level education to the public. Tertiary education in Malaysia was traditionally taught on the traditional face-to-face mode ever since the opening of the first institution of higher learning in 1904 through Raffles College, Singapore (now known as University Malaya and the National University of Singapore) Malaysia began to offer tertiary education via the distance learning mode in 1997 with the setting up of University Tun Abdul Razak². Wawasan Open University (WOU) is the third institution offering tertiary education in the distance learning mode in Malaysia. WOU offers both undergraduate and post graduate courses on the open distance learning system in the English medium³.

The Malaysian education system is divided into the primary, secondary and tertiary levels. The medium of instruction in primary school is either in Malay, Mandarin or Tamil with English as one school subject. Secondary school is taught in Malay. The medium of instruction in tertiary level is normally English with the exception of selected institutes teaching in Malay.

¹Corresponding author. Tel: +6042180381: Fax: +6042269323, chloo@wou.edu.my
School of Business and Administration, Wawasan Open University, Malaysia, Address: 54, Jalan Sultan Ahmad Shah, 10050 Penang, Malaysia.

²Universiti Tun Abdul Razak currently offers courses in both face-to-face and distance learning through their various regional centres.

³The Islamic Studies course is the only course in Wawasan Open University to be offered in Malay.
2.0 Objective, Contribution and Limitations of This Study

Students who come from the Chinese and Tamil medium of instruction in primary school will face at least two changes in instructional language throughout their studies, while those from the Malay medium will face two changes of instructional language. They begin primary school in Mandarin or Tamil, change over to Malay in secondary school and if they enrol at WOU, pursue their education in English. Students who come from the Malay medium of instruction in primary school will continue to study in Malay in secondary school and if they enrol at WOU, pursue their education in English.

In this study we shall look at whether language creates difficulties for students from the non English medium enrolling in WOU courses in understanding the courses due to most courses conducted are presented in English language. Unlike the traditional face to face mode, students who enrol in WOU courses have to be ready for autonomous approach to learning whereby guidance will come in the form of forums and course material. Students must pick up writing and readings skills to understand forums and course material independently in English. As WOU offers various qualifications, this study will only focus on the accounting students. The accounting students are the largest group of students in the School of Business and Administration in the institution while students who ethnic Chinese (i.e. those that fall under those coming from the non-English medium) are a significant number in WOU’s student body.

With this premise, this study plans to address the following issues.

1. To understand whether the change over to English creates an impediment toward comprehending accounting subjects by WOU students
2. To come up with suggestions to modify current accounting courses to suit the understanding level of students if language is an impediment.

The research focuses of this study are as follows:

1. To identify whether the change over to the English language creates an impediment to the student whose first language of instrument in not English at WOU.
2. To identify gaps that needs to be rectified if the English language is an impediment to the progress of the student.

The study will contribute to the understanding on how effective course material, in this study from the point of view of language, is presented to the students of WOU and gaps on improving the delivery of the material can be identified.

However like all research, there are limitations to this work. This study does not look into ways the student picks up competence of the English language from sources outside the primary school. Influences such English language media and discourse in English among the student’s family and friends are not explored in this study. The effects on memory work on examination results are not looked into either.

3.0 Literature Review

To prepare this paper we researched the aspects of whether is it important that having a good command of English early in life affect the understanding of course material in English at the later part of student’s life. Two articles that we looked at showed that fluency in the language by non English speakers comes through practice. Hammond (2006) wrote a case study in Australia that investigated between the interaction of native language speakers and non native language
students. Collins (2009) noted that Ang Lee, whose previous three films were in Mandarin and has never read Jane Austen in his entire life, can successfully direct Sense and Sensibility. Ang Lee was so successful in interpreting Jane Austen that the film was nominated for Best Picture in the Academy Awards. Collins mentioned Lee drew from his experiences from Chinese dramas to better understand English literature. If this were true to the teaching of English Literature, could this be the same in the teaching of Accounting in English, or is it the total opposite?

The next question is whether a student grasp of the English language has improved between the years of education between primary school and the day a student enrols in a WOU course. Delamar Le Diest and Winterton (2005) looked at the connection between knowledge, skill and social competence.

B. Howieson (2003) predicted that the skills needed in the future for the accounting profession will be significantly challenging to accounting educators and to employers. The traditional face to face approaches will be inadequate and that new philosophies, materials and technologies will be needed. There is a need for skills of communication and collaboration which clearly predominant in the distance learning form of education. Continuing professional development will be having a bigger role than today thus strengthening the need for distance education in accounting. B. Howieson (2003) the urgency for this study similar studies like this to be carried out as distance learning will be very important to the future of the accounting profession international and Malaysia is no different from the rest.

4.0 Research methodology

4.1 Hypotheses and Framework

The hypothesis of this study is that the first medium of instruction of a student will affect the results of the courses that he will take in tertiary level.

This study was inspired by Hammond (2006) and Delamar Le Diest and Winterton (2005). Hammond’s study looked at the interaction between her native language students and non native language students tackling English literature. She found that when she asked the students to act out the text in Shakespeare she found out that there is no significant difference level between her students who are native speakers and non native speakers understanding Shakespeare. In the same rein, we applied her framework to our study to find out whether there is significance between the levels of understanding of WOU students taking the accounting courses in the English language with the first medium of instruction in school. This study is useful when we construction of dependent and independent variables in our model below.

To construct our moderating variable we looked at the studies by Delamar Le Diest and Winterton (2005). They proposed the holistic topology for work which comprises a combination of knowledge, skill and social competence. To be successful in an occupation, both conceptual and operational competences are required. Conceptual competences include cognitive, knowledge and understanding skills while operational competences include functional, psycho-motor and applied skill competences. As WOU students are all working adults as compared to Hammond’s students, we wonder whether daily accounting work performed by WOU students helps the students understand WOU course material better.
Professors Delamar le Diest and Winterton summarised the typology of competence is a table as shown above. The accounting subjects in Wawasan Open University tests both theoretical and application aspects of accounting. Section A of the 300 level examinations touches on the conceptual paradigm of competence. Section A emphasises on the understanding of accounting terminology and concepts as prescribed by the Financial Reporting Standards. Students may be exposed to the theoretical framework of accounting either through the course material or through their exposure through work. Section B of the accounting paper emphasizes on the application of accounting techniques i.e. functional competence as prescribed by Delamar le Diest and Winterton above. Again the students may pick up the skills from the course material or through daily work.

Our hypotheses is there is a significant difference between students whose first medium of instruction is English and the understanding level of the student of WOU accounting courses in English which is based on Hammond’s framework. We are placing this assumption as the experiences by educators teaching English literature maybe different from the teaching of a vocational course such as accountancy.
The researchers would like to propose the following model:

Usage of English at the workplace

Moderating variable

Dependent variable

First medium of Instruction
* Writing competency
* Reading competency

Independent variable

Comprehension of WOU course material in English
* Understanding of material
* Ability to communicate material
* Ability to apply the material in scenarios

Our dependent variable would be the first medium of instruction for the student. The first medium of instruction is the language a student picks up as the main delivery of lessons in school. We assumed that language of instruction at primary school is the first medium of instruction. Primary education is considered as the first level of education for a Malaysian student as primary education is compulsory education and available to all. Pre-school education is not considered as the first level of instruction as it is not compulsory and not available to all. In order to participate well in WOU courses, a student should be fairly competent writing and reading in English, a skill that they pick up in Primary school.

The comprehension of WOU accounting course material in English will be our independent variable. In order to successful i.e. get a good grade in a WOU course; a WOU student should have reading competency and writing competency. WOU students are expected to able to understand the material, to participate in the Learning Management System and to write the answers to the assignments and examinations.

As suggested earlier by Delamar le Diest and Winterton, both conceptual and operational competences are required in being successful in an occupation. As WOU accounting courses are based on work related situation, conceptual and operational competences at work might influence the comprehension of a WOU student when dealing with course material.
4.2 Methodology

The researchers used data from the WOU registry. The data set was chosen from the results of three 300 level subjects (i.e., the courses with highest level of difficulty for the undergraduate student) which are required courses for the undergraduate accounting program at the university. The courses are

- BAC 301/05 Cost and Management Accounting
- BAC 304/05 Company Law
- BAC 305/05 Company Accounting and Reporting

The cohort chosen was from the graduating class of 2011 which will be the first batch of accounting undergraduates at the university.

The aforesaid courses were chosen as the courses require students to answer essay styled questions together with application questions. A good command of reading and writing skill in English is required to complete the examination.

The fields that were provided to the researchers from the data set include

- Course Grade
- Name of graduating school
- Gender
- Highest qualification before entering WOU

From the data set, students that were born in Malaysia (except Sarawak) before 1964, before 1976 in Sarawak and between 1996 and 2006 was considered as having English as the first medium of instruction. Before 1970, the medium of primary instruction for schools in Malaya and North Borneo was English. Sarawak retained the English language until 1982. Between 2002 and 2012, Science and Mathematics which is compulsory for all primary students are taught in English in all Malaysian schools. To make data analysis easier, it was assumed that the entry of children in primary school is 6 years of age. Students who were schooled outside the main Malaysian school system were from the British Advanced (A) Level system and those from the independent Chinese school. Students from the A Level system are considered students from the English medium while those from the independent Chinese school system are from the Chinese medium.

Removed from the aforesaid, the researchers deduced the language of instruction in Primary school from the name of the graduating school from remaining data of the data set. Students who graduate from SMK are assumed to be from the Malay medium, SMKJ (Cina) are assumed to be from the Chinese medium and SMKJ (Tamil) are assumed to be from the Tamil medium.

The researcher ran the data on SPSS to look for a simple correlation between the medium of first study with the grades on courses taken at WOU. The students were divided between students who studied English as their first language of instruction and those who did not use English as their first language of instruction (i.e., students from the Chinese, Malay and Tamil streams).

The pair T test was run in the SPSS. The hypotheses was that null hypotheses that there was a linear correlation between the first language of instruction (noted as SCHOOL in SPSS) as the results of
- BAC 301/05 Cost and Management Accounting (denoted as CMA)
- BAC 304/05 Company Law (denoted as CLAW)
- BAC 305/05 Company Accounting and Reporting (denoted as CAR)

From the data set, there were no students from the Tamil stream. However students came from the English, Malay and Chinese streams.

5.0 Findings and discussion

From the pair samples correlation, it was noted that there is no correlation between the medium of first instruction and the results of Company Accounting and Reporting, between the medium of first instruction and the results of Company Law but there is a weak negative linear correlation between the medium of first instruction and the results of Cost and Management Accounting. At 99% level of significance, there is a relationship between the medium of first instruction and Cost and Management Accounting and the correlation coefficient is -0.286.

As from two out of three pair sample correlations showed that there is no correlation between the medium of first instruction and the results of a WOU course and one with a very weak relationship correlation between the medium of first instruction and the results of WOU course, it can be concluded that no correlation exists between the medium of first instruction and success in a WOU course. The results concur with Hammond (2006) that medium of first instruction in English does not result in success in a course in English. Her studies showed that students who studied English language as a second language did as well as students who studied English as a first language when appreciating Romeo and Juliet. When students operationalise what they read in Romeo and Juliet through readings, they understood the material better. Functional competence as described by Delamar le Diest and Winterton (2005) may explain why students who did not study English as a first language of instruction do not find the language as an impediment as the students may pick up the skills of understanding and expressing WOU material in English through their daily work. As all of the students are working in the accounting profession either as clerks or apprentices, they are exposed to accounting terminology and transactions in English from their work. As Malaysian laws requires accounting records to be in either in Malay or English and English being the choice language of most employers, students will pick up competence in the English language from work.

---

Paired Samples Correlations

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Correlation</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pair 1</td>
<td>92</td>
<td>.023</td>
<td>.824</td>
</tr>
<tr>
<td>Pair 2</td>
<td>92</td>
<td>-.030</td>
<td>.775</td>
</tr>
<tr>
<td>Pair 3</td>
<td>92</td>
<td>-.286</td>
<td>.006</td>
</tr>
</tbody>
</table>

p<0.01 Significant relationship

Safely say there is no linear correlation between school and results.

Paired Samples Test

<table>
<thead>
<tr>
<th></th>
<th>Paired Differences</th>
<th>t</th>
<th>df</th>
<th>Sig. (2-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Mean</td>
<td>Std. Deviation</td>
<td>Std. Error Mean</td>
<td>95% Confidence Interval of the Difference</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Lower</td>
<td>Upper</td>
<td></td>
</tr>
<tr>
<td>Pair 1</td>
<td>SCHOOL &amp; CAR</td>
<td>1.77348</td>
<td>.18490</td>
<td>-.9434 to -.2088</td>
</tr>
<tr>
<td>Pair 2</td>
<td>SCHOOL &amp; CLAW</td>
<td>1.66968</td>
<td>.17408</td>
<td>.4558 to 1.1474</td>
</tr>
<tr>
<td>Pair 3</td>
<td>SCHOOL &amp; CMA</td>
<td>1.66637</td>
<td>.17373</td>
<td>.2826 to .9728</td>
</tr>
</tbody>
</table>

6.0 Conclusion

The experience from WOU has shown that competency in a language comes from the usage of the language rather than how long a person has used the language. There is no correlation between the medium of first instruction and the results of a WOU course. In fact it is the frequent usage of the language that strengthens a person’s command of the language. The WOU student understands the material in English not because of learning the language early in life but because he used the language often in his work that he becomes accustomed to the language. To the student of accounting, language is just a tool in communicating the material to the reader. Understanding imagery is not needed in the study of accounting.

However in English literature, language brings out not just only the events of the piece but also the experiences and emotions of the piece. The study by Hammond (2006) and the article by Collins (2009) showed that the experiences and emotions in a literary piece can be drawn from the experiences of a person and can be learnt. One would wonder what the connection between the imagery of Chinese literature and English literature is but just be in awe that the intricacies of Austen is similar to the intricacies of a culture not similar to it. The study of the whether there is
any significant difference between the methods used to English Literature, Chinese Literature or any other forms of literature could be explored in the future bearing in mind someone who has never read Austen could interpret the works well.

The educator need not worry too much about Accounting student did not learn the language early in life not able to understand the accounting material but to concentrate on encouraging the students to understand the material but connecting it to to their work. If non-native speakers of English can understand well Shakespeare and Austen, accounting students should be able to the same.

References

Academic Journals


Articles/Webpage


- Wikipedia, Education In Malaysia, accessed 7 August 2010

Laws and Regulations


- *Public Ruling No. 5/2000 Keeping Sufficient Records (Individuals & Partnerships)*, Inland Revenue Board Malaysia, Kuala Lumpur, Malaysia

- *Public Ruling No. 6/2000: Keeping Sufficient Records (Persons other than Companies & Co-operatives)*, Inland Revenue Board Malaysia, Kuala Lumpur, Malaysia