

**ADDIS ABABA UNIVERSITY
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OF FOREIGN LANGUAGES AND LITERATURE
(GRADUATE PROGRAMME)**

**DEVELOPING CRITERIA FOR DESIGNING IN APPROPRIATE
ENGLISH COURSE FOR ACCOUNTING STUDENTS: AFRICA
BEZA COLLEGE NEKEMTE CAMPUS IN FOCUS**

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Declaration

I, the undersigned declare that this thesis is my original work and has not been presented for a degree in any other university

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Table of Contents

	Pages
Acknowledgements	
List of tables.....	i
Abstract.....	ii
Definition of Terms and Abbreviations.....	iii
Chapter One	
Introduction	
1.1 Statement of the Problem.....	1
1.2 Objectives of the Study.....	2
1.3 Significance of the Study.....	3
1.4 The Scope of the Study.....	3
1.5 Limitations of the Study.....	3
Chapter Two	
Review of Related Literature	
2.1 Introduction.....	5
2.2 Definition of English for Specific Purposes (ESP).....	5
2.3. Development of ESP	7
2.3.1. The Expansion of Science and Technology.....	7
2.3.2 Revolution in Linguistics.....	8
2.3.3 Focus on the Learner	8
2.4 Types of ESP.....	9
2.4.1 Classification of ESP.....	9
2.5 GPE vs ESP.....	10
2.6 Definition of Needs.....	11
2.7 Needs Analysis (NA).....	13
2.8 Objective and Subjective View of Needs.....	14

2.9 Approaches to Needs Analysis.....	15
2.9.1 Target Situation Analysis (TSA).....	16
2.9.2 Register Analysis.....	17
2.9.3 Discourse/Rhetoric Analysis.....	18
2.9.4 Genre Analysis.....	19
2.10 Present-Situation Analysis (PSA).....	20
2.11 Key Methodological Issues.....	21
2.11.1 Source of Data Gathering.....	21
2.11.2 Data Gathering Methods.....	22
2.11.2.1 Questionnaire.....	22
2.11.2.2 Structured Interview.....	22
2.11.2.3 Observation.....	23
2.11.3 Course Design.....	23
2.11.3.1 Approaches to Course Design.....	25

Chapter Three

Design of the Study

3.1 Sampling	27
3.1.1 The Institution.....	27
3.1.2 Respondents.....	27
3.1.2.1 Students.....	27
3.1.2.2 Instructors.....	28
3.1.2.3 Accounting Clerks Selection	28
3.2 Instruments.....	28
3.2.1 Questionnaires.....	28
3.2.1.1 Questionnaire for Students.....	29
3.2.1.2 Questionnaire for Accounting Clerks on Job.....	29
3.2.2. Interview.....	30

3.2.3 Observations.....	30
3.3 Data Analysis	30

Chapter Four

Data Presentation and Discussion

4.1 Data from the Questionnaires	31
4.1.1 Students Background Information.....	31
4.1.2 Students' Attitude Towards the Existing English Course.....	32
4.1.3 Students' Learning Preferences.....	33
4.1.4 Students' Proficiency of English skills and Language Areas.....	36
4.1.5 Major Difficulties in the Sub-skills.....	38
4.1.6 Importance of the Four Skills.....	40
4.1.7 Activity learners Need to Carry Out in English.....	40
4.1.7.1 Listening Activities.....	41
4.1.7.2 Speaking Activities.....	42
4.1.7.3 Reading Activities	43
4.1.7.4 Writing Activities	45
4.1.8 The Importance of the Four Academic Genre Types.....	46
4.1.9 Evaluation of Accounting Clerks' Difficulties in the Sub-Skills.....	47
4.1.10 Importance of English Macro-skills for Occupation (Job).....	48
4.1.11 Activities Accounting Clerks Need to Carry Out in English on their jobs English their Job.....	49
4.1.11.1 Listening Activities.....	49
4.1.11.2 Speaking Activities.....	50
4.1.11.3 Reading Activities.....	51
4.1.11.4 Writing Activities.....	52
4.2 Data from Observation.....	52

4.2.1 Observation of Subject Area Classrooms and Related Settings.....	52
4.2.1.1 Dominant Macro-Skills in Subject Area Classrooms.....	53
4.2.1.2 Activities Pertinent to Subject Area Classrooms in Relation to English Skills.....	53
4.2.1.3 Learners' English Language Difficulties.....	55
4.2.1.4 The Role of the Specialist Terms in Teaching Accounting.....	55
4.2.2 Observation of Accounting Clerks on Job.....	56
4.3 Interview.....	61
4.3.1 Interview with English Teachers.....	61
4.3.2 Subject Area Instructors' Semi-structured Interview.....	63
4.3.3 Interview with Accounting Clerks.....	67
4.3.4 Interview with the College Dean.....	69
Chapter 5	
Conclusion	
5.1 Summary of the Current Situation.....	71
5.1.1 The Current English Course	71
5.1.2 Difficulties in Using English Language.....	71
5.1.3 Resources Availability for New Course Design.....	72
5.2 Criteria for the New Course Design.....	72
5.2.1 Teaching Methodology.....	72
5.2.2 Content Area	73
5.2.3 Skills	73
5.2.4 Language Activities.....	74
5.2.5 Genre Types	74
5.2.6 Job Related Macro Skills and Activities	74
Bibliography.....	76
Appendix1 Student Questionnaire.....	80
Appendix 2 Questionnaires for Accounting Clerks on Job.....	87

Appendix 3 Semi-Structured interview for subject Area Instructors.....	90
Appendix 4 Semi-Structured Interview for English Teachers.....	93
Appendix 5 Semi-structured Interview for the College Dean.....	96
Appendix 6 Observation Checklist for Accounting Clerks on Job.....	98
Appendix 7.Observation Checklist for Subject Area Courses.....	100
Appendix 8 Performance and Audit Report.....	101
Appendix 9 Samples of Accounting Format and Their Supplementary Information.....	110
Appendix 10.Sampls of Students Assignment Paper.....	118
Appendix 11.Semi-structured Interview for Accounting Clerks on JOb.....	120
Appendix 12 Sample Vocabularies as Noticed During the Observation of Subject Area Classrooms and Pedagogical (Instructional) Center.....	121

List of Tables

Table 1: Student-trainees' background.....	32
Table 2: students' attitude towards the existing English course.....	33
Table3:Students'learningpreferences.....	34
Table 4: Students' ability in the language skills and language areas.....	37
Table 5: Difficulties in the Sub-skills.....	38
Table 6 Assessment of the relative importance of the four language skills for Students Academic study	40
Table 7: Listening activities student need in their study.....	41
Table 8: speaking activities students need in their academic study.....	42
Table 9: Reading activities students need in their academic study	43
Table 10: Writing activities students need to carry out.....	45
Table 11: Importance of genre types for academic study of students.....	46
Table 12: Accounting clerks' difficulties in the micro skills	47
Table13: Evaluation of the relative importance of the four macro-skills for accounting clerks	49
Table 14: Listening activities the accounting clerks need in their job.....	49
Table15: Speaking activities accounting clerks need to carry out.....	50
Table 16: Reading activities the accounting clerks need in their job.....	51
Table 17 Writing activities the accounting clerks need to carryout.....	52
Table 18: Summary of some English language features used by accounting clerks on job as revealed through various observations.....	60

ABSTRACT

This study was aimed at investigating language needs of accounting students at Africa Beza College (Nekemte Campus) with a view of developing criteria for designing an appropriate English course. To attain this, questionnaires were designed and distributed to students and accounting clerks on job. Interviews were made with subject area instructors, English teachers, the accounting clerks and the dean of the college. In addition, observations were conducted in subject area classrooms and in different offices when the accounting clerks were on their regular duties.

Quantitative and qualitative data gathered through these instruments were cross-checked. In the first place, so as to lay basis for syllabus design and materials development, the students' attitude towards the existing English course learning preferences, learners' present language proficiency and language difficulties level were identified.

The findings from the research indicated that the content of the new course to be developed emphasize the topic/theme related to the subject area (accounting) and specialist vocabularies.

Findings from the investigation shows that the language domain should cover all the four language skills with emphasis placed, in order of priority, on listening, writing, reading and speaking. In contrast, writing, reading, speaking and listening were the most necessary skills for occupational purposes in this order of importance. Moreover, materials developers would use a variety of suitable techniques for language teaching such as drama activities, discussions, debating, problem solving and various classroom organization modes like pair works, and small groups.

The activities which are needed for the learners' academic studies and future occupation in the various skills were identified and prioritized. Besides, the important genre types needed for students' academic study were prioritized as 'description', 'exposition', 'narration' and 'argumentation'.

Definition of Terms and Abbreviations

In this study the following most frequent terms and abbreviations are used as given by scholars in the field.

Financial statements= Accounting reports which include the balance sheet, income statement, and statement of owner's equity (capital statement)

Journalizing= The act of recording a completed business transactions in a journal.

Ledger= The entire group of accounts pertaining to a firm.

Transaction= An exchange of values which will cause changes in firms assets, liabilities or capital

ESP = English for specific purpose. It is a course where the syllabus and materials are determined in all essentially by the prior analysis of the communicative needs of the learners , rather by non-learners centered criteria such as the teacher's or institution's predetermined preference (Munby 1978)

NA = This deals with the identification of learners' real world communicative requirement which includes learners' wants, desires, demands, expectations, motivations, lacks and necessities (Dudley Evans and John 1998)

EAP = English for Academic purpose

EOP = English for Occupation purpose

EST = English for Science and Technology

ELT = English Language Teaching

PSA = Present situation Analysis- This investigates students' strengths and weakness (Robinson 1991). It also studies their studies their motivations, interests, language background and learning styles (Hutchinson and Waters 1987)

EBE = English for Business and Economics

EGAP = English for General Academic purpose

AC= Accounting cycle. This refers to accounting procedures used to record, classify summarize and report on the effect of a firms' completed business.

TSA= Target situation analysis .Robinson (1991) defines TSA as an NA which focuses on students' needs at the end of a language course. It is about the situation (academic or job) in which students will use the language.

LSP= Language for specific purpose

GPE= General purpose English. This is English language teaching for no particular purposes.

Chapter One

Introduction

1.1 Statement of the Problem

In the progressive development of teaching language, a shift of focus has been made from a view of language as grammatical structure towards a view of language as communication, and in accordance with this progress, different methods have been used in an attempt to facilitate the teaching of English as a foreign language. In line with this change, prominence and priority have been given to the eventual specialist studies or occupational requirements of a certain group of learners, and English language teaching has started to move towards the conception of professionalism and specialization.

Thus, many educational institutions and training centers in many countries have developed courses which take an analysis of the required areas of language use and the overall communicative needs of their learners into consideration in order to provide teaching of English which is relevant and helpful to their students or trainees. To this effect, the notion of ESP (English for specific purposes) began to evolve in response to an awareness that certain types of learners have specialized needs that are not sufficiently and efficiently met by the general English course or general purpose English (GPE) (Williams), et al 1984 and Chambers 1980).

This is the result of bold efforts of many scholars, educational and training centers all over the world working in programs to meet the specific language and career needs of English learners. This shows how far the effort widely spread through out the world to fit English teaching to the language needs and career goals of specific groups of students.

In this regard, needs analysis studies in Ethiopia are very recent phenomena, not many researches were done on the subject. However, some encouraging research efforts have been made at different levels. These include Hailemichael's(1993) work to develop service English to meet the academic demands of university students, Hailemariam's (1993) study to meet Yared music school students' English demands, Abraham's (1993) work on aircraft technicians English, Tilahun's (2003) analysis of the English needs of Evangelical theological colleges, Ephrem Tesema's (2004) work on English course needs analysis of nursing school. However, the present researcher has not come across any research related to accounting courses.

In the Ethiopian situation, in most vocational colleges, the teaching of language programs is bound on General Purpose English (GEP) which puts emphasis on developing knowledge of grammar and usage of general English. This means communication with in which the use of language will be put in the eventual specialist studies or occupational requirements of a certain group of learners is not given a prominence and priority.

Accordingly, Africa Beze College (Nekemte campus) would be one of those colleges which prevalently use general purpose English (GPE) which can't help students achieve their professional goals, according to the researcher's observations while teaching at the college. In fact, the teaching of English is mainly carried out using English for grade 11 and 12 (preparatory school). These books are meant to meet the need of students who are believed to join different disciplines. In the two books in use all language skills are treated evenly. However, proponents of ESP (Robinson 1991, Dudley-Evans and John 1998) argue that the importance of giving adequate prominence to language features that students frequently encounter in their field of study and less to those language features which are less frequent in their study in designing an appropriate course syllabus. To this effect, Jordan (1997) says that the English course book need to be designed taking into account the especial language features, vocabularies, structure etc needed in their filled of study. Hence, according to the dean of the college, most of the college teachers complain that their students are not successful in English in comparison with the proficiency level expected of them for the study of accounting.

This inadequacy might be attributed to the lack of established criteria in designing the English course for the department and the inappropriate content of the general English course books used in the school. This problem could be alleviated by designing a new language course by studying the specific English language demands of trainees for their academic as well as for their prospective job.

1.2 Objectives of the Study

The general purpose of the study is to develop criteria for designing an appropriate English language program for the accounting students at Africa Beza College, Nekemte campus. Based on this general objective, the study aims at seeking answers to the following specific objectives.

It attempted:

- a) To find the students' attitudes towards the existing English course.

- b) To assess the trainees present English proficiency level
- c) To evaluate the learners' learning preferences.
- d) To prioritize English language skills and sub skills relevant to the accounting students
- e) To find out the major difficulties of the students in using English to accomplish different activities
- f) To determine the need of students in learning English in light of their profession

1.3 Significance of the Study

This study aims to analyze and identify the communicative skills and English language learning needs of accounting students at Africa Beza College, Nekemte Campus as determined by the learning situations. As a result, it helps to make syllabus designers and materials developers to be aware of the importance of the factors which affect to develop appropriate English course materials for this particular group of students. It also provides them with framework from which to design a syllabus and, ultimately, teaching materials. Furthermore, the course materials to be developed on the basis of the criteria designed is hoped to enable the student- trainees to handle their academic study and their future jobs confidently through exposure to the relevant content and learning situations. On the other hand, the study may possibly be used as a spring board for designing an appropriate English course for other vocational colleges in the country. Finally, teachers of accounting courses may benefit from the outcomes of this study.

1.4 The Scope of the Study

This study is restricted to establishing criteria that can be used for developing an appropriate English language course for accounting students at Africa Beza Collage, Nekemte Campus on the basis of data collected from 6 subject area instructors, 2 English teachers, 58 students, 25 accounting clerks on job and the dean of the college.

1.5 Limitations of the Study

The researcher is well aware that it would have been better to extend the number of non-government colleges and to include government colleges where the accounting course is conducted to increase the number of instructor and student informants for the study. In addition, it would have also been better to test students' English language proficiency level after presenting

sample teaching materials. It should also be well acknowledged that the study could have been more profitable if the use of many more approaches of needs analysis and the employment of more tools like text analysis had been included in the study. However, in this study, these were constrained by time and financial problem.

Chapter Two

Review of Related Literature

2.1 Introduction

A language course program for a given context or purposes has to be designed on some reasoned basis. Wallace (1991:141) postulates that every course should have a rationale, a reasoned explanation of what kind of course it is and why it has been designed in the way it has. Such rationales are obviously those factors which need to be taken in to account in the process of course design. In this regard, Widdowson (1984) and Yalden (1987) have the view that the main factors in designing an appropriate language program are mainly derived from the academic or professional purposes for which the language is needed. Particularly in situations where students have specified reasons in learning English, the underlying criteria for planning a sound language program basically emerges from the purposes and analyses of the learners needs. This refers to the teaching of English for specific purposes (ESP).

ESP which is a particular branch of English language teaching program developed primarily in response to the discontent of certain group of learners with language learning programs that did not meet their particular needs. Widdowson (1984) points out that it is not possible to design a language course unless something is known about the learner. In this respect, Palmer (1984) says that the clerk or merchant will specialize in the commercial language and learn how to draw bills of lading or to conduct business correspondence. The hotel-keeper or waiter will concentrate on hotel colloquial, as also will the tourist or tripper. This early idea of the value of ESP became more accepted in the late 1960s because of the ever increasing demands of technology and commerce.

2.2 Definition of English for Specific Purposes (ESP)

According to Johnson (1991:65), it is difficult to find a usable and precisely, clear definition of ESP which forms the boundary of ESP and its meaning. Stevens (1988) cited in (Johnson 1991) also admits the difficulty of forwarding a simple and watertight definition of ESP. Thus different writers define ESP by emphasizing one or other of its features. For instance,

Hutchison and Waters (1987:18) define it not much by showing what ESP is, but rather by showing what 'ESP' is not. Thus for them ESP is not just science words and grammar for scientists, neither is it just hotel words and grammar for hotel staff. But rather, it is English language teaching in which performance and competence receive the great attention. To this end, they affirm 'ESP is not different in kind from any form of language teaching except in that it is used for a specific purpose, and in that exists a particular context of use the learner is more likely to meet in his target situation.

Robinson (1991) defines ESP from the point of view of the subject matter which ESP students have to study and work with through English. Thus, she reasons that students study English not merely because they are interested in the language but because of the fact that they need it for study or job purposes. She further defines ESP in terms of what students will be able to do as a result of the English language course they are given.

According to Munby (1978), a widely accepted concept of ESP is concerned with the communication needs of the learner or learner need. Kerr (1977) on his part defines ESP in terms of learner's purpose or the end that one seeks to achieve in the teaching, which is one aspect of learner need.

Definition of ESP which distinguishes between absolute and variable characteristics is given by Dudley- Evans and John (1998:4-5):

Absolute characteristics:

- ❖ ESP is designed to meet specific needs of the learners.
- ❖ ESP makes use of the underlying methodology and activities of the disciplines it serves.
- ❖ ESP is centered on the language (grammar, lexis and register), skills, discourses and genres appropriate to these activities.

Variable Characteristics

- ❖ ESP may be related to or designed for specific disciplines.
- ❖ ESP may use, in specific teaching situations, a different methodology from that of general English.

- ❖ ESP is likely to be designed for adult learners, either at a tertiary level institution or in a professional work situation. It could, however, be used for learners at secondary school level.
- ❖ ESP is generally designed for intermediate or advanced students. Most of ESP courses assume basic knowledge of the language system, but it can be used with beginners.

One can conclude from the above definitions that ESP is an approach to language teaching in which all decisions as to content and methodology are based on the learners' reason for learning. Munby (1978:58) concludes that English for specific purposes is generally understood in terms of its consideration of learner need as a control concern around which other elements revolve. In short ESP involves the design and teaching of an English program based on the needs of the learners and the learning situation and aiming to help the learner to cope with their target studies or jobs, or to communicate successfully in English for their study or job purposes.

2.3. Development of ESP

Hutchinson and Waters (1987) and Kennedy and Bolitho (1984) say that there are three important causes for the emergence and development of ESP: the expansion of science and technology, a new focus on the language learners, and a revolution in the field of linguistics.

2.3.1. The Expansion of Science and Technology

The end of World War II in 1945 was followed by unexpected enormous trade expansion and technological growth on international scale. This technological advancement demanded an international language (English) in order for people to carry out their business on a worldwide scale. As a result, people tended to learn English as a way to helping them to improve and do their business more successfully. This caused the teaching of English for specific purposes (ESP) to evolve. In this respect Hutchison and Waters (1987:7) point out:

As English became the accepted international language of technology and commerce, it created a new generation of learners who knew specifically why they were learning a language, businessmen and women who wanted to sell their products, mechanics that had to read instruction manuals, doctors who needed to keep up with developments in their fields.

To the writers, to benefit from the innovation of science and technology and to take part in international commerce one needs to learn language for this specific purpose.

2.3.2 Revolution in Linguistics

According to Widdoson (1978) and Howatt (1984), the detachment of linguistics from the traditional description of the rules of language usage or grammar to lunch out into the discovery of ways in which language is actually used in real communication helped ESP to enrich its theoretical basis through research work in sociolinguistics. In this regard, Hutchison and Waters (1987:7) write that in 1960's linguistic studies were pressed to make a paradigm shift from the longstanding tradition of describing language forms and teaching centered on mastery of grammatical rules to addressing the communicative needs of learners.

In addition, the scholars point out that the subsequent development in sociolinguistic theory and practice brought about the specific relationship between linguistic form and communicative function culminating in the development and realization of English course for specific groups of learners. Thus this general view and theory of language gave the real force to the rise of ESP. With regard to this, Hutchison and Waters (1978:8) add that:

In short, the view gained ground that the English needed by the particular group of learner could be identified by analyzing the linguistic characteristics of their specialist area of work or study. 'Tell me what you need English for and I will tell you English that you need' became the guiding principle of ESP.

2.3.3 Focus on the Learner

Focusing on the leaner, i.e. considering a learner as a prime focus in the teaching learning process addressing his/her needs had a paramount importance in motivating students. This motivation, in turn had considerable impact on making the teaching learning process effective and fruitful (Rogers 1969 quoted in Hutchinson and Waters 1987:8).

The third force that brought the rise of ESP was the discontent of many learners with the general English courses, which did not meet their particular needs (Ibid). Thus, a focus on the learner, that is, consideration of the learner and his needs interests enhanced the growth of ESP teaching. For example, new developments in educational psychology have emphasized the central importance of the learners and their attitudes as important factors for learning. To this end, as discussed in Hutchinson and Waters (1987), relevance of content to the students' field was believed to sustain their interests and motivations which in turn would result in better learning.

Thus, the emergence and growth of ESP was brought about by a combination of these three important factors: the increasing demand for English to suit particular needs, as well as developments in the fields of linguistics and educational psychology. In sum, all the three factors seemed to point towards the need and new ideas about language and learning [Mackey and Palmer 1981).

2.4 Types of ESP

There are many types of ESP and corresponding acronyms in the fields of science and technology, social sciences and professional training. Among these branches are English for business and economics, English for secretaries, accountants, waiters, scientists, diplomats, doctors, pilots, and technicians (Stevens 1977:90). However, some writers divide ESP in to two major types and others divide it into three major types. Let us see each as follows.

2.4.1 Classification of ESP

Writers such as Munby (1989) and Robinson (1990) divide ESP into two major types: English for academic purposes (EAP) and English for occupational purposes (EOP) EAP is the name given to English courses designed usually context specifically for students to help them pursue their academic studies in English better. In this aspect, Kennedy and Bolitho (1984) affirm that English for academic purpose (EAP) is taught generally with in educational instructions to students who need English for their studies or where they need English for educational purpose, to pursue part or all of their studies.

In addition, Dudley Evans and John (1998:35) state that English for academic purpose (EAP) refers to any English teaching that relates to any study purpose. According to the authors, students whose first language is not English may need help with both the language of academic disciplines and the specific 'study skills' required of them during their academic course.

It is assumed that EAP is the academic service English courses, which will enable these learners to cope better both socially and with their specialist texts. Therefore, one of the criteria for course design in this context is derivation of content or topic areas from those students' academic courses and related specialist texts in general, provided that the text are worth using for language learning purposes in classrooms (Hutchinson and Waters 1987). The language taught in EAP may be based on particular discipline or discipline based at higher levels of education where

students learn English either before specializing their studies (pre-studying) or as part of their studies (in study) (Munby 1978:57).

According to Kennedy and Bolitho (1984:4), an EOP course is basically a training course in which learners learn the English they will need to perform their future jobs and thus it is the teaching of English to prospective workers. The learners may need emphasis on one or more than one skill in English to carry out their duties depending on the nature of their jobs.

The authors indicate that EOP is taught in a situation in which learners need to use English as part of their work or profession. Instance of EOP students would be doctors in casualty or technicians servicing equipment. For example, doctors need English to talk and respond to patients, other staff and to read technical manuals. For Kennedy and Bolitho (1984) there will be differences in such courses depending on whether the learners are learning English before, during or after the time they are being trained in their job or profession.

However, Jordan (1997: 4) classifies ESP into three. These are: EST (English for science and Technology), EBE (English for Business and Economics) and ESS (English for Social Sciences) is another division of ESP into three major types (Jordan 1997:4). In turn, these categories are sub-dichotomized into two branches each: English for Academic Purposes (EAP), English for Occupational Purposes (EOP). For instance, EST has been subdivided into EAP that can be represented by English for medical studies and EOP, which can be labeled as English for technicians.

Jordan (1997) gives a clear description of the relation EST has to both EAP and EOP in that a student of engineering (EAP) and an Engineering technician (EOP) share EST knowledge except in theory and practice. Moreover, Trimble (1985) underlines that these three classification or distinctions are still very broad and the learning situation needs to be defined more precisely, their common denomination EAP and EOP are in the final count of the most likely feasible categories.

2.5 GPE vs ESP

The existence of need doesn't distinguish ESP from GPE. Widdoson (1983:6) says general purpose English treats all language skills proportionally and attempts to equip learners with these skills at a superficial level. On the other hand, ESP tries to deal exhaustively with those specific language skills that have prime importance to the learners. Hyland (2002:386)

postulates that the difference between the two lies in the degree of specificity of content. He states, by stressing students goals and the needs to prioritize competences, specificity clearly distinguishes ESP and general purpose English.

Furthermore, to Munby (1978:5), ESP is distinguished from general purpose English in the sense that GPE is based on predetermined goals set by a teacher or an institution whereas ESP is defined by prior analysis of the communication needs of the learner. Munby (1978) explains a distinction between ESP and GPE as:

ESP is essentially a training operation, which seeks to provide learners with a restricted competence to enable them to cope with certain clearly defined tasks. GPE, on the other hand, is essentially an educational operation, which seeks to provide learners with a general capacity to enable them to cope with undefined eventualities in the future (p.6).

Also to Dudley-Evans and John (1998:4), ESP differs from GPE in the methodology it makes use of. According to these authors, “Methodology refers to the nature of the interaction between the ESP teacher and the learners.” The authors affirm that methodology relies on the motivation and interest of students than necessarily what is indicated in the syllabus. However, Bolitho (1984:7) posits that ESP is part and parcel of English language teaching (ELT) rather than being considered as an area of development out of ELT.

2.6 Definition of Needs

It is difficult to find a usable definition of needs in the context of second language learning. Quoting Richterich (1983) Johnson (1990:65) comments “The very concept of language needs has never been clearly defined and remains at best ambiguous.” To the writer, it is therefore useful to borrow some insights from the field of adult education, in which needs are defined as being some thing like the gap between what is and what should be. This can be interpreted as the gap between current and desired general proficiency level. According to the writer, what is important to note here is that someone has to decide what should be. In other words, needs statements are open contextual interpretation and contain value judgments. They don’t have of themselves an objective reality. Concerning this Lawson (1979:37) writer:

‘Needs’ are for the educator to define against a background of normative concepts of almost infinite range and variety. His task is to select those normative areas in which there appear to be deficiencies and to match them up with what educator qua educator can

supply or provide. Where a deficiency can be remedied by the help of some educational process, an educational need is established.

However, Lawson notes, one can not be sure in all cases, that the educator's diagnosis and prescription are accurate. The diagnose made will be based on the practical experience of symptoms of those who diagnose. Therefore, the need which is finally established as a 'need' is a matter for agreement and judgment not discovery (ibid). Furthermore, Richards (200:54), on his part states, "What is identified as a need is dependent on judgment and reflects the interest and values of those making such judgment".

Because of this fact, different writers define the term need in different ways. However, it is not possible to present here the various definitions of needs given by different scholars. The definition given by Hutchison and Waters (1987) is relatively comprehensive and more useful to the present study. They merge all possible meanings of needs into three inclusive terms: necessities, lacks and wants.

According to these authors, necessities refer to the type of need determined by the demands of the target situation, that is, what the learner needs to know in order to function effectively in the target situation. Necessities could be determined by being exposed to work or learning situation. For example, exposure to business correspondence, negotiating price and taking part in conference or exhibitions dealing with business affairs can be good sources of information to decide necessities (p.55).

In our case, for example, it is about the accounting students' ability to pursue their academic studies, or function effectively in financial institutes or later on when they are full fledged accountants. Here, they are expected to know the linguistic features such as discourse, function structure, lexis, and genre, which are commonly used in accounting business.

With reference to lacks, Robinson (1991:10) clarifies in relation to necessities as necessities are related to the target situation needs of the learner. To her, necessities don't include learners' present language condition. This is a concern of lacks. Lacks identification is related to the learners' present language proficiency status. Lacks identification is an attempt to know what the learner already knows so as to decide which of the necessities the learner lacks. In

other words, lack is a gap between what a learner already knows and what he/she ought to know. Jordan (1997:67) says the necessities that the learner lacks generally can form the basis of language syllabus. This is referred to as deficiency analysis.

When it comes to ‘wants’, Hutchinson and Waters (1987) and Robinson (1991) write that the term wants deal with students’ special interest of learning a language which is not related to their field of study or their future job. However, Robinson (1991:8) points out those students’ wants in most instances are disregarded by course designers or teachers. Course designers or teachers often focus on written English while the learner wants English to function appropriately in a certain social context. In this regard, we can say that considering learners’ wants together with necessities and lacks when designing a course has a positive value in motivating students to learn.

Finally, Robinson (1991:7-8) mentions detailed or multifarious definitions or views of needs: In the first place, needs may be defined as an analysis of students study or job requirements or what the learners need to do at the end of the course with language. Secondly, needs may be defined in terms of the perception of the institution, that is, what the institution considers necessary for students to learn. A third view of needs is what the learners actually have to do in order to learn the language (a process- oriented definition of needs). A fourth view of needs related to the learners’ personal aims, i.e., their needs lacks and wants. To Robinson, a course design takes as its starting point what learners don’t know or can not do with language (lacks) and their need to bridge this gap.

2.7 Needs Analysis (NA)

NA can be defined as a task of collecting and evaluating information answer the question of what aspects of the language a particular group of students needs (Tyrone and Yule 1989). Related to its use, Hutchinson and Waters (1987:53) state that, “why do learners need to learn English? Should be the starting question to any course, General or ESP”. To the writers, all courses are based on a perceived need of some sort and otherwise English would not find its way on to a school or college time table. These points, thus, lead us to take conclusion that need analysis program should be carried out before developing courses for a particular group of learners. Otherwise, it is hardly possible to design any course without a perceived need of some sort.

In this regard, Holmes (1981), Robinson (1991) and Jordan (1997) confirm that needs analysis is criterion in all educational enterprise in general and in ESP in particular. They also indicate that needs analysis is a departure and important building block in ESP course design. Furthermore, according to Tarone and Yule (1989:32) and Holms (1981:10), NA is the starting point where ESP leaves the methods of standard general English course and gives more attention to a student centered approach than the general English course does. Needs analysis, totally, gives answers to the educational enquires what and how (Matru 1995).

Specifying the learners communicative needs helps both teachers and course designers to concentrate on those skills (e.g. writing), domains (e.g. accounting note taking), functions (e.g. describing Business Economics) and linguistic forms that are most closely related to students real world communicative requirements (Jordan 1997:66). To this end, Jordan (1997) underlines that NA assumes a central place in communicative language teaching (CLT), and especially in ESP.

In general, needs analysis which is considered as ‘a corner stone of ESP’ is used for the purpose of defining and prioritizing needs. As a whole, Jurekoua (1998:43) summarizes that “what guarantees’ realism’ in ESP syllabuses is needs analysis. If the syllabus is to be designed realistically, its content must be coherent with the needs and wants of the clients.

2.8 Objective and Subjective View of Needs

According to Hutchison and Waters (1987:55), we can call objective needs the type of need determined by the demands of the target situation, that is, what the learner has to know in order to function effectively in the target situation. For example, a businessman or-woman might need to understand business letters to communicate effectively at sales conferences and to get the necessary information from sales catalogues and so on. The Writers add that he or she will presumably also need to know the linguistic features __ discourse, functional, structural, lexical_ which are commonly used in the situations identified.

In other words, objective needs refer to specific language features required for specific work or learning situation (Robinson 1991). Objective needs are sometimes called perceived or functionally oriented needs (Tudor 1996:66). To the writer, the objective needs in NA are derived by outsiders (teachers or course designers) from such facts as information about the learners, their use of the language in real life communication situations as well as their current language proficiency and difficulties.

According to Brindley (1984:31) subjective needs refer to students' cognitive and affective needs in the learning situation. These needs involve: students' personality, confidence, attitudes, wants and expectations with regard to learning needs. He emphasizes that subjective needs were neglected, that is, they were thought to be unpredictable and indefinable. Teachers as a result were determinant in deciding on both content and methodology.

To this end, Dudley-Evans and John (1998:125) summarize what NA should comprise as follows.

- A. Professional information about the learners: the task and activities learners are/will be using English for __ target situation analysis and objective needs.
- B. Personal information about the learners: factors which may affect the way they learn such as previous learning experience, cultural information, reasons for attending the course and expectations of it, attitude to English-wants, means, and subjective needs.
- C. English language information about the learners: what their current skills and language use are: present situation analysis-which allows us to asses (D).
- D. The learners lack: the gap between (C) and (A)
- E. Language learning information: effective ways of learning the skills and language in (D) __ learning needs.
- F. Professional communication information about (A): knowledge of how language and skills are used in the target situation-linguistic analysis, discourse analysis, genre analysis.
- G. What is wanted from the course
- H. Information about the environment in which the course will be run__ means analysis.
- I.

2.9 Approaches to Needs Analysis

Since the birth of ESP in the 1960s NA has been widely encompassing various approaches in it. Among the various approaches employed are present situation analysis, target situations analysis, register analysis, discourse analysis, genre analysis, student-centered analysis strategy analysis, and means analysis (Jordan 1997 and Dudley-Evans 2001). However, only for the purpose of the present research, focus is put on: target situation analysis (TSA), Present Situation Analysis (PSA), register analysis, discourse analysis and genre analysis.

2.9.1 Target Situation Analysis (TSA)

TSA is defined as “Needs analysis which focuses on students needs at the end of a language course. It is about the situation (academic or job) in which students will use the language. Cunningsworth (1995:132) writes the need for the term target situation analysis is often justified by the assumption that ESP materials need to meet learners’ needs and the language should match the language the students will use in the target situation.

Robinson (1991:8) defines TSA as “The type of needs that is determined by the demands of a target situation by analyzing what the learner has to know in order to function effectively in a given target situation”. Target situation analysis involves determining the type of situation in which learners will be using English, the task or activities they perform or take part in the target language and their existing language skills or abilities with regard to what the situation demands (Munby 1987). Hutchinson and Waters (1987:60) say, “TSA attempts to answer the question “What does the expert communicator need to know in order to function effectively in the target situation? Wright (1992:2) clarifies the need for being aware of the impact of target situation on the nature of the language. In this regard, he writes:

Human language is concerned with many and various topics. Each topic requires certain task-based skills. Such skills are reading and writing texts of various styles, accents and registers, speaking appropriately in a variety of contexts including socializing, negotiating, interviewing, presenting information and pronouncing material in a clear and culturally acceptable way. People who are engaged in different activities need to master different skills.

Thus, from Wright’s discussions we can deduce that our ESP teaching materials should aim at providing the learners with the capacity to handle communication in the target situation. In this regard, Munby (1991) urges us that we should focus on the students’ needs at the end of a language program and target level performance-preparing students for later job or for study in certain context. Robinson (1991) argues that TSA is objective and goal oriented. He states:

The information sought for a TSA may relate to two different stages in the students lives. Thus the English course may be preparing the students for a further training course, which will be conducted through the medium of English, after which the students will then take up

jobs. The English language requirements of the training course and of the later job may well be different, but both need to be considered (pp. 9).

What we can understand from this point is the analysis of target situation considers what learners will be able to do in the training and what they will be able to do later on the job as a result of the ESP course. The simple framework below outlines the kind of information that the course designer needs to gather from an analysis of target needs?

- ❖ Why is the language needed?
- ❖ How will the language be used?
- ❖ Who will the learner use language with?
- ❖ Where will the language be used?
- ❖ When will the language be used?

2.9.2 Register Analysis

The name given to a variety of language according to its use in different situation is called register (Widdoson 1979). The notion of register is based on the idea that language differs in different contexts. Crystal (1987:52) says the term register refers to a socially defined or contextually influenced variety of language. The concept of register analysis is based on the belief that English in one field of study constitutes a special register that is different from other fields of study (Widdoson 1983 and Richards 2001). So register analysis studies the language of such fields as accounting, business, journalism, computer, etc for their distinctive patterns of occurrence of vocabularies, verb patterns, forms, noun phrases and tense usage. For Halliday et al (1964) cited in West (1998:5) registers are said to differ primarily in grammar and vocabulary. They write, "... crucial criteria of any given register are to be found in its grammar and lexis. Later however, it widened its scope to include functions (Tarone and Yule 1989) and study skills, in the context of EAP (Jordan 1997 and Frydenberg 1982).

Syllabus is designed based on language registers identified as peculiar to certain field of study, according to register analysis. Thus, the approach to the analysis of language in specific disciplines (say science) drew great attention in English for science and Technology (EST). ESP/EST courses in the 1960 have depended on the prior analysis of the register of or the language form and vocabularies that were more frequent in the discipline. Such an analysis focused primarily on language use at word and sentence level. However, in order to identify the linguistic structure of longer samples of speech or text a different and new approach was needed,

i.e. discourse or rhetoric approach to language analysis came into being (Richards 2001 and Dudley-Evans and John 1998).

2.9.3 Discourse/Rhetoric Analysis

According to Crystal (1987:419), discourse analysis is the study of patterns of linguistic organization in discourse. Crystal states that the traditional concern of linguistics analysis has been the construction of sentence; but in recent years there has been an increasing interest in analyzing the way sentences work in sequence to produce coherent stretches of language. This gave rise to the approach called discourse analysis. Thus, discourse analysis refers to the evaluation of language use by members of speech community beyond a sentence level. In other words, it is concerned with describing language and its form at speech or text level that is perceived to be longer than sentence. To Richards (2001:31) conversations, paragraphs, letters and the like can be examples of the language at which discourse analysis studies language.

Moreover, discourse analysis, unlike register analysis, goes beyond sentence level and attempts to study meaning in a broader context. In this respect, Brown and Yule (1983) argue that the analysis of discourse is, necessarily, the analysis of language in use rather than a mere description of linguistic forms without considering the purpose and function they are meant to serve.

To this effect, discourse analysis, to Harmer (2001) and Simpson (1997), involves looking at both language form and language functions, and includes the study of both spoken interaction and written texts. In this case, Crystal (1987:116) claims that discourse analysis focuses on the structure of naturally occurring spoken language, as found in such 'discourses' as conversation, interviews, commentaries and speeches.

The main reason or motive behind discourse analysis is reducing difficulties of learners in using the target language for communication and introducing them to how to combine sentences to produce meaning. In relation to this, Harmer (2001) states that discourse analysis is advantageous for the reason that the more students are able to identify typical patterns of use, the better their abilities to read, listen, write and speak become improved. To this end, the concern of research in discourse analysis is to identify organizational patterns in text and to specify the linguistic means by which those patterns are signaled. Concerning this, Allen and Widdoson (1974), as cited in West (1998:5-6), write:

One might usefully distinguish two kinds of ability that an English course at this level should aim at developing. The first is the ability to recognize how sentences are used in the performance of facts of communication, the ability to understand the rhetorical functioning of language in use. The 2nd is the ability to recognize and manipulate the formal devices which are used to combine sentences to create continuous passage of prose. We might say the first has to do with rhetorical coherence of discourse, the second with the grammatical cohesion of text.

According to Swales (1990:27), discourse community is described as one that separates people into occupational, specialty-interest groups such as professional or academic communities who share common ground for language use. These communities display different linguistic behavior in their specific professional or study context from others.

However, the main shortcoming of discourse analysis is discussed by West (1998:78) as: Its treatment remains fragmentary, identifying the functional units of which discourse was composed at sentence/utterance level but offering limited guidance of how functions and sentences fit together to form text we are given little idea of how these functions combine to make longer texts.

2.9.4 Genre Analysis

According to Dudley Evans and John (1989:89), genre is an area which is receiving attention in recent years in ELT in general and in ESP in particular. Scholars gives various interpretations to genre analysis. This is because, defining genre in ESP has been a slippery concept and it is generally used to mean various things. Earlier, for example, it referred only to literary or written composition. However, today, it is used to refer to a distinctive category of discourse of any type, spoken or written, with or without literary aspirations (Swales 1990:33).

To West (1998), genre analysis is not as such a completely new venture but a development to discourse analysis. The writer adds that it emerged in response to the limitation of discourse analysis. Dudley-Evans and John (1998:90) say that discourse analysis and genre analysis overlap, or even that the latter is included in the former term. To this end, West (1998) says genre analysis and discourse analysis are similar in that they both deal with text instead of sentence utterance. The two writers express that discourse analysis is the study of language at a level above sentences. This involves the study of cohesive links between sentences or the

structure of texts. And genre analysis focuses on the regularities of one form (language structure which distinguishes one text from another type). Paltridge (1999:60) writes genre analysis deals with even longer text and is concerned with identifying the way a text is patterned through a series of phases or moves.

As regards genre types, there are as many genre types as there are speech types in different disciplines. To cite some: business letters, expositions, editorials, academic articles and brochures of various types. Especially in academic context or ESP there are often four types of genre identified: narrative, descriptive, expository and argumentative genre (Robinson 1991 and Allison 1999).

According to Harmer (2001) and Martins (1989), genre analysis is said to be advantageous for it enables learners to understand what they read/listen and produce their own spoken and written language in a better way. They confirm that students who are trained about the moves of various genre types are better communicators than those who are not. To Ghadessy (1988:4) genre analysis has the following role:

To know a language in the fullest sense is to know not just its grammar and (at least in part) its vocabulary but the very many ways in which it can be used. In the case of English, this includes knowing 'what is a report, a narrative, a commentary, a synopsis'.

It is hoped that being able to identify the different types of genre and their relative frequency and the markers that signify the moves in text help us understand the nature of the language needed by learners.

2.10 Present-Situation Analysis (PSA)

It is only the first step forward to establish that aspect of the target language which the learners need to know. Also, we need to investigate how much of the language in the target situation the students already have and how much of it they lack (Kuo 1993). Our investigation should consider the learner's current status of skills, motivation, interests, language background, learning styles and the like (Widdoson 1984 and Nunan 1988). TSA does not consider all this. It is an approach, in ESP needs analysis, which examines the linguistic features that prevail in the communicative situation of some discourse community. In TSA, the register and the discourse feature of proficient people who are already in the target situation are objectively analyzed. Thus,

target situation analysis (TSA) is ‘hand-caped’ for designing an ESP material with out being complemented by present situation analysis (PSA) (Tudor 1996:68).

Thus, according to Robinson (1991:9), PSA, being deficiency analysis, is an approach which investigates the learners’ language competence (strength and weakness) with reference to their intended uses of the language. In general, to Robinson (1991), the main concern in PSA is making the process of needs analysis exhaustive by providing additional information which TSA fails to consider. Tudor (1996) writes that this investigation can involve two processes:

1. Prioritization of activities identified in TSA.
2. Evaluation of learners’ abilities in the relevant skill domain. This can be achieved by the use of test or by means of self-assessment.

On the other hand, PSA also investigates background and experience of the students which entails skills relevant to the course students have. In the second place, it investigates ‘motivation’ which involves students’ interests, relevance of the course to students’ future job, appropriateness of students learning environment and the motives behind taking the course; and finally, learning styles dealing with preference styles of the learners (Hutchinson and Waters 1987:60).

2.11 Key Methodological Issues

2.11.1 Source of Data Gathering

According to Robinson (1991:11), for needs analysis, the primary question to be answered is the question asking “who provides the information for needs analysis?” Robinson (1991:11) responds to the second question that the sources of information are the potential students, specialist academic department, the language teaching institution (teachers and administrators) and those who are or will be concerned with the students’ specific job or study situation. In addition, the students’ sponsors might form a discrete fourth group. To the author, we might also want to consider past students, that is, students who graduated from institution.

Specifically Richterich and Chancerel (1987) referred to in Hutchison and Waters (1987) suggest that there are three basic sources of information: the students themselves, the language-teaching establishment, and the user-institution, for example the students’ place of work. According to the authors, for each of these we shall seek information regarding their respective level of ability, their resources for example financial and technical; and their views on language

teaching and learning styles or preferences, the attitude held towards English and its learning and importance of foreign language etc.

2.11.2 Data Gathering Methods

To Dudeley-Evans and John (1999) and Robinson 1991), essentially the important techniques for investigating the needs analysis include questionnaires, detailed interview, participating observation, press ads (advertisements of job vacancies in the news paper which might indicate the language needs of the job), analysis of authentic spoken and written texts, discussions and assessments.

Schorder cited in Robison, in addition indicates the following techniques for data gathering: testing and the collection of authentic materials, such as audio and video recordings and documents from the students work place or specialist from the students work place or specialist academic department. However, only for the consumption of the present research, here we consider few methods: questionnaire, interview and observation.

2.11.2.1 Questionnaire

It is likely that the questionnaire will seek information for both the present situation analysis (PSA) and Target situation analysis (TSA). With questionnaire, one may seek information on a large number of points. Questionnaires are generally wide ranging because they are used for quantitative information (Robison 1991: 12-13). The advantage of questionnaire is that it can be sent easily to large number of people.

2.11.2.2 Structured Interview

Dudley Evans and John (1991) underlines that structured interview is extremely useful in needs analysis. Structured interviews consist of questions which have been carefully thought out and selected in advance. The method is time consuming but provides valuable information that we may not otherwise obtain.

Mackay (1977) cited in Robison (1991) advocates 'structured interview' is in effect where the interviewee is guided by the interviewer through a questionnaire. The advantage of this, suggests the author, is that the interviewer is able to help the respondents with linguistic clarification and to record their answer and explanation. In addition, as Mackay points out, the

interviewer can pursue any interesting new line of enquiry that develops a planned agenda to refer to.

2.11.2.3 Observation

For needs analysis, observation can cover a range of activities from watching a particular task being performed to shadowing individuals at work (Dudley-Evans and John 1999). According to the writers, EAP examples of observation for needs analysis include sitting in subject lectures or practical sessions whereas in EOP, any relevant work process may be observed. More importantly, most observation or shadowing is for target situation analysis (TSA) purposes but it could be for the present situation analysis (PSA) of a particular individual.

To this effect, Dudley-Evans and John (1999) point out what observation for needs analysis include in particular as follows:

Most observation for needs analysis includes classroom activities, how well a learner was coping with using the language in their work or studies ... learners behaviors their interaction in group work, the way in which they approach tasks.

Robison (1991:13) states the advantage of observation as “Questionnaire and interviews deal primarily with the respondents opinions in comparison to other techniques. The analyst needs to supplement these with direct observation: of successful target level behavior and of students’ present presumably defective performance.” One can understand from the discussion that observation is used to verify information sought by other means. For example, an observer might first collect information through questionnaires or interview questions from sources teachers, students, the department director, supervisors and the workers themselves. Then after, he can carry out observations in order to gain a thorough overall understanding of the nature of the subjects or workplace.

2.11.3 Course Design

Course design is the process by which the raw data about a learning need is interpreted in order to produce an integrated series of teaching learning experiences, whose ultimate aim is to lead the learners to a particular state of knowledge (Hutchison and Waters 19987:65). To the authors, in practical terms this entails the use of theoretical and empirical information available to produce a syllabus, to select, adapt or write materials in accordance with the syllabus, to develop

a methodology for teaching those materials and to establish evaluation procedures by which progress towards the specified goals will be measured.

When the course designer (analyst) has completed his needs analysis and reviewed the theoretical models of learning and language available, he now has to ask himself “What do I do with the information I have gathered? In other words asking questions about learner needs will not of itself design a course, therefore, data must be interpreted to meet the objectives. However, Hutchinson and Waters, (1987) claim that when we come to designing our course, yet we will find another series of questions. In this regard they say:

The data from our needs analysis can help to answer our questions. But, care is needed: there is no necessary one to one transfer from needs analysis to course design. Answers from one area (what learners needs) and another (what learners want) may conflict. We must remember that there are external constraints (classrooms facilities/time] that will restrict what is possible. There are also our own theoretical views and experience of the classroom to take into account.

In ESP, the process of course design plays a central role to make the program appropriate to the teaching context. In this respect, LittleWood (1992) suggest that the main aim of a course design is to make objectives, syllabus, materials and classroom activities consistent with the view of language and learning, the goal of language learning and what is known about the learners. This is particularly essential in ESP course design.

ESP courses are often designed either for academic purposes (EAP) or for occupational purposes (EOP). It can also be designed according to learners’ subject area (the subject-specific approach) or according to common language items and topics drawn from outside the learners’ field of study (the common course approach). Generally, when designing an ESP course on the basis of common core or subject specific approach, Widdoson (1983:90) recommends that: “what must be insisted upon is the importance of recognizing that the effectiveness of an approach depends on establishing a principled relationship between course design and methodology. Thus, the important is the extent to which the contents and methodologies are integrated with the course is a ‘common-core’ or subject specific one.

Furthermore, according to Dudley-Evans and John (1998), ESP courses are also designed on the basis of contents (topics, structures, and functions), skills (language skills and learning skills) and method (process and procedures).

2.11.3.1 Approaches to Course Design

According to Nunan (1988:27), though there are probably as many different approaches to ESP, course design, we can however identify two major types to ESP course Design: goal-oriented approach and process oriented approach.

With respect to goal-oriented approaches to ESP course design, the content of the course are mainly determined by linguistic elements and topics either in terms of language forms, skills, or in terms of functions. Widdowson (1984:81) argues that “If we assume that our language description must directly ‘determine’ course content then in both cases we adapt a goal-oriented approach to course design and focus attention on ends rather than means”. Thus this approach is based on the goal oriented interpretation of needs. The approach hardly takes in to account situational and methodological factors that directly influence the attainment of the goal of a language program. That is, although these models provide systematic procedures for organizing what is to be taught, they give less room for the integration of ‘how’ language is learnt in the process of course planning.

Thus, these arguments brought about an alternative approach to ESP course design: the process-oriented approach. Concerning the general concept of process oriented approach to course design, Nuna (1988:40) indicates that in recent years, some applied linguist have shifted focus from the outcomes of instruction, i.e., the knowledge and skills to be gained by the learner, to the process through which knowledge and skills might be gained.

To this effect, the process approach to ESP course design takes into account the dynamic nature of teaching and learning process. Hutchinson and Waters (1987) say, “We have argued that the course design process should be much more dynamic and interactive. In particular, factors concerned with learning must be brought into play at all stages of the design process.”

They suggest that a process-oriented approach to course design takes account of the learner at every stage of the design process. They show that this has two implications as:

- a. Course design is negotiated process. There is no single factor which has an outright determining influence on the content of the course. The ESP learning situation and the target situation will both influence the nature of the syllabus, materials, and methodology and evaluation procedures. Similarly each of these components will influence and be influenced by the others.
- b. Course is dynamic process. It does not move in a linear fashion from initial analysis to completed course. Needs and resources vary with time. The course design therefore, needs to have built in feed back channels to enable the course to respond to development.

As regards process oriented course design process, to Hutchinson and Waters (1987), in the first stage of the course design process, the theoretical views of language and learning are reviewed and the target situation and learning situation are analyzed. Secondly, the theory of learning and the analysis of learning situation are used for identifying the skills and knowledge required in order to function in the target situation. On the other hand, both the type of attitudes wants and potential of the learners and set of needs, potential and constraints of the learning and teaching situation are identified. In the third stage, all the information identified and collected through learning situation and target situation are converted or processed into syllabus content and/or teaching materials for exploiting the potential of the learning situation in the acquisition of the skills and knowledge required by target situation.

Finally, through continuous evaluation the process would be recycled for the adjustment and readjustment of the course in accordance with the needs of learners and availability of recourses, which may vary in time (pp 74).

To sum up, To Hutchinson and Waters 1987:74, as course design is a negotiated and dynamic process, it is important to organize a language program on the basis of a process oriented approach in which both target situation and learning situation are taken in to consideration. In this regard, Widdowson (1984:187) argues that “a goal oriented approach creates a conflict between what the learner needs in learning and what he or she needs to have acquired after learning process; a process oriented approach based on the subject methodologies contains no such conflict because these needs converge in the learning process it self.”

Chapter Three

Design of the Study

This part of the study deals with the description of the sampling procedures and research instruments used in this study. It also deals with data organization and analyzing methods.

3.1 Sampling

3.1.1 The Institution

Africa Beza College, Nekemte Campus was the institution where the study was conducted. The college was selected for one practical reason. That is, the researcher had well acquaintance with the college and its staff which enabled him to gather the required data for the study.

3.1.2 Respondents

The informants involved in this study were second year regular and extension students, English language teachers assigned to teach the accounting students, subject area instructors, the dean of the college and accounting clerks on job from various organizations.

3.1.2.1 Students

The total number of students in the Department of Accounting was 120 assigned in four sections, two sections for regular and two sections for extension program. Sixty students out of the total population were selected using simple random sampling technique from four classes, i.e. 15 students from each class.

The reasons for selecting random sampling technique were the following.

- a. It gives each member in the population an equal probability of being selected as a sample unit, and all choices are independent of one another.
- b. It gives possible sample combination and equal probability of being chosen.

All the students who filled in the questionnaire were second year students. This was done because they were familiar with the college and had a good grounding in their studies and thus they were in a better position to identify their needs than the first year students. In the second place, they were expected to be available at their college for the whole academic year unlike the

third year students, who were engaged in their graduation fulfillments and also go out for their practice starting from 15th of April, 2007. The questionnaire was distributed to all selected 60 sample students,

3.1.2.2 Instructors

Six major course instructors and two English teachers were taken using purposive sampling technique. The reasons for using purposive sampling techniques were:

- a. The instructors have been teaching in the college for at least 6 years and were thought to have good knowledge of students language needs.
- b. The technique gives equal chance for the teachers. Thus all the instructors, six subject area instructors and two English teachers, were interviewed to elicit information on student-trainees needs in order to use the information to cross-check the results obtained through student questionnaire and also to get additional information which was not easily accessible through questionnaire.

3.1.2.3 Accounting Clerks Selection

Concerning accounting clerks on job, altogether 25 respondents were randomly selected from the total of 13,12,15,10, (in sum 50) from commercial Bank (Nekemte Branch), Business and Construction Bank (Nekemte Branch), East Wellega Finance office and Development Bank (Nekemte Branch) respectively. All the twenty five respondents filled the questionnaire.

The dean of the College was also interviewed because it was assumed that he knew well about the purpose of giving English course to accounting students, the background of the trainees, availability of teaching materials, and resources for teaching English in the college.

3.2 Instruments

Questionnaires, interviews and observation were the instruments employed in order to collect data for the study.

3.2.1 Questionnaires

To explore the language needs of the student-trainees questionnaires were designed and distributed to students and on job accounting clerks. The purpose of the questionnaires was to

gather information concerned with background information of the students, the attitude of the students towards the existing English course, students' learning preferences, the need or importance of particular language skills and a range of specific tasks or activities in academic and occupational situations and difficulties in using English.

In order to develop the questionnaires ideas were taken from Nunan (1988), Chan (2001), Abraham (1993), Ephrem (2004), Richards, (2001), Hailemariam, (1993) and Dudley Evans and John (1998).

Both questionnaires for the accounting clerks and the students were piloted on 10 informants each before they were used for data collection. This was done to see the clarity of questions and instructions. Based on the feedback from the piloting some items and instructions were amended.

3.2.1.1 Questionnaire for Students

The students' questionnaire consisted of seven main items. The questionnaire was made up of different close-ended items. The students were given a chance to include whatever they thought was needed in their study. The item in the questionnaire aimed at eliciting information on students' background information, English language proficiency and difficulties in using English to carry out various activities in relation to their academic study, their language needs and their learning preferences. Sixty copies of the questionnaire were distributed to the students. Two students did not return the questionnaire. Thus 58 students filled the questionnaire and these were collected to be used for the study.

3.2.1.2 Questionnaire for Accounting Clerks on Job

This questionnaire contained items related to that of the accounting students but focused on job tasks and activities which are performed through the medium of English.

This was thought to help elicit data concerning the needs of accounting clerks on job. The results obtained from the analysis were also thought to contribute to develop criteria for designing a course for accounting students. Twenty five accounting clerks received the questionnaire and there was 100% return.

3.2.2. Interview

Semi-structured interview was conducted with 6 subject area instructors, 2 English teachers and the dean of the collage (selected using purposive sampling technique) and 10 accounting clerks (selected using random sampling technique). For this purpose, the researcher consulted Ephrem (2004) and Jordan (1997) to prepare the interview questions (see appendices 3, 4, 5). Only interview was used for the instructors in stead of questionnaire. This is because the number of the instructors was very few, 6 subject area instructors and 2 English teachers. Thus the results of the interview were used to validate, by cross checking, the students' responses in the questionnaire.

3.2.3 Observations

So as to design the observation checklist, Hutchinson and Waters (1987) Dudley-Evans and John (1998), Ephrem (2004) and Richards (2001) were consulted (for these see appendices. The observations were made in all available subject area classrooms (four in numbers) and at office while accounting clerks were carrying out their regular activities. In the case of accounting clerks, mainly, the purpose of observation was to check the importance of English language to carry out various activities in relation to their every day works.

Subject area classroom observation was conducted in order to identity English related classroom activities, the role of knowledge of specialist vocabulary, learners' difficulties, and the language features related to the training of accounting students.

3.3 Data Analysis

The data gathered through questionnaires were tallied and then computed using percentages followed by interpretation. The response of the major area course instructors, the dean of the college and English teachers in the interview and students' questionnaire were compared and contrasted in the analysis. Data from interview and observation were analyzed qualitatively. Both quantitative and qualitative data were presented and analyzed separately. In analyzing the quantitative data, however, cross-references were made to different pieces of information gathered through questionnaires, interviews and observation.

Chapter Four

Data Presentation and Discussion

In this chapter, data gathered through the questionnaire, interview and observation are presented. The questions in the questionnaires focus on gathering information about the present situation and target situation. Questions in the area of present situation analysis (PSA) comprise accounting students background information, learners' attitude towards English and its learning, attitudes towards the existing English course, learning preferences, language proficiency and difficulty level of both student trainees and accounting clerks on job.

Questionnaires on the area of target situation analysis (TSA) are devoted to getting information with reference to the language needs of both students and accounting clerks on job. The questions deal with the importance of the four English language skills for students' academic study and accounting clerks' professional activities. They also include activities which learners and accounting clerks expected to carry out in relation to their study purpose and occupational activities respectively.

4.1 Data from the Questionnaires

4.1.1 Students Background Information

Laying background information about the learners is one part of formulating (setting) the framework for any course design. McDonough and Shaw (2005:7). For this purpose, information about learners' academic level (before entering the college), average grade point in EGSLE /ESLCE, English grade point in EGSLCE/ESLCE and name of the place they came from were presented in the following table.

Table 1: Student-trainees' background

		10+0			12+0										
		F	%		F	%									
a	Academic level (before entering the college)	39	67.2%		19	32.8									
b	Average grade point in EGSELE/ESLCE	1.8-2.0 44 75.9			2.1-2.4 14 24.1										
c	English grade in EGSELE/ESLCE	A 0 0		B 13 22.4		C 40 68.9		D 5 8.6		F 0 0					
d	Name of the place they came from	Shambu 4 6.9		Nekemte 21 36.2		Gida 9 15.5		Nunu Kunba 8 13.8		Arjo 7 12.1		Bako 4 6.8		Sire 5 8.6	

It is evident from the above Table that the majority of the students (67.2%) joined the college after completing grade ten. 32.8% of the trainees completed grade 12.

As regards the learners' general academic performance, 75.9% of the students had between 1.8-2.0 grade point and 24.1% of the sample students scored between 2.1-2.4 grades. However, it can be inferred from the students' result that the majority of the students' did not have good academic performance before entering the college.

As far as their previous English performance is concerned, greater number of the students (68.9%) scored 'C' in both EGSECE and ESLCE. 22.4% of the students had a 'B' grade. Insignificant number of the learners (8.6%) scored 'D'. The analysis of the students' results in English shows that they were almost at an average level of performance before they entered the college.

The Table also shows that most of the students were from Nekemte town and its surroundings whereas other students were from various distant rural areas and small towns.

4.1.2 Students' Attitude Towards the Existing English Course

The students were asked to show their attitudes towards the existing English course. Their responses are presented in the following table.

Table 2: students' attitude towards the existing English course

	Item	SA		A		U		D		SD	
		F	%	F	%	F	%	F	%	F	%
a	The course is irrelevant to my subject area study and future occupation in its contents, activities and objectives.	30	51.7	22	37.9	4	6.9	2	3.4	0	0
b	The course does not fit for the level it is meant because it is unfamiliar and difficult.	9	15.5	19	32.6	15	25.9	8	13.8	7	12.1
c	The contents of the course don't include my wants	16	27.6	18	31	2	3.4	13	2.4	9	15.5

Keys: SA=strongly agree, A=agree, U=undecided,

D= disagree, SD= strongly disagree

As revealed in the above Table, the majority of the sample students (89.7%) admitted that the course is irrelevant to their subject area of study and future occupation. Furthermore, 48.3% of the respondents said that the course does not fit for the level it is meant because the contents are not familiar and simple. However, considerable number of the students, 25%, could not determine whether the course fits the level for which it was needed.

Moreover, 58.6% of the sample population reported that the course does not include their 'wants'. In this regard, the responses of English teachers to the interview questions conform to the above discussion that they underlined the present course does not satisfy the learners communicative 'needs' The teachers also confessed that the course does not fit the level it is meant because its contents are unfamiliar, and difficult (see section 4.3.1 for detail).

4.1.3 Students' Learning Preferences

A total of 31 questions, grouped into five categories, were given to students. The categories include: specialist vocabulary and topic/theme, preferred teaching methodology, preferred modes of classroom organization, preferred modes of classroom learning and preferred outside classroom learning modes. Then the learners were asked to respond to each question in the categories using Likert scale worded 'strongly agree', 'agree', 'undecided', 'disagree' and 'strongly disagree'. The students' responses to each question were tallied and the total value of each response was computed in percentage. The following table summarizes the findings.

Table 3: Students' learning preferences

Preferred specialist vocabulary and topic theme	Items	SA F %	A F %	U F %	D F %	SD F %	
	a	I prefer topics /themes related to accounting	39 67.2	14 24.1	0 0	3 5.2	2 3.4
b	I like specialist vocabulary	35 60.3	17 29.3	4 6.9	0 0	2 3.4	
c	I like general vocabulary	12 20.7	13 22.4	16 27.6	11 18.9	9 15.5	
d	I like to read any topic/passages	11 18.9	20 34.5	9 15.5	11 18.9	7 12.1	
Preferred teaching methodology	a	I like the English teacher to let me find my mistakes myself	18 31	22 37.9	3 5.1	9 15.5	6 10.3
	b	I like the English teacher to help me talk about my interests	22 37.9	19 32.8	1 1.7	11 18.9	5 8.6
	c	I like the English teacher to give us problems to work on	20 34.5	24 41.3	6 10.3	5 8.6	3 5.2
	d	I like the English teacher to make the other students correct my mistakes	23 39.7	20 34.4	4 6.9	4 6.9	7 12.1
Preferred modes of classroom zation	a	I like to learn individually	4 6.9	9 15.5	2 3.4	17 29.3	26 44.8
	b	I like to learn in pairs	20 34.5	30 51.7	0 0	5 8.6	3 5.2
	c	I like to learn in small groups	29 50	22 37.9	3 5.2	1 1.7	3 5.2
	d	I like to learn in one large group	7 12.1	10 17.1	8 13.8	15 25.9	18 31
preferred classroom learning modes	a	I like to learn by writing compositions	17 29.3	23 39.7	5 8.6	10 17.2	3 5.2
	b	I like to learn by listening to radio (in English)	19 32.8	24 41.4	4 6.9	6 10.3	5 8.6
	c	I like to learn by watching TV (in English)	24 41.4	19 32.8	4 6.9	7 12.1	4 6.9
	d	I like to learn by listening to model people	25 43	22 37.9	2 3.4	7 12.1	2 3.4
	e	I like to learn by discussions	33 56.9	21 36.2	1 1.7	1 1.7	2 3.4
	f	I like to learn by memorizing	8 3.8	11 18.9	7 12	15 25.9	17 29.3
	g	I like to learn by games	19 32.7	17 29.3	7 12.1	10 7.2	5 8.6
	h	I like to learn by debating	21 36.2	31 53.4	1 1.7	4 6.9	1 1.7
	i	I like to learn by dramas	26 44.8	29 50	3 5.2	0 0	0 0
	j	I like to learn by studying grammar	17 29.3	19 32.7	6 10.3	8 13.8	8 13.8

	k	I like to learn through silent observation	10 17.2	13 22.4	8 13.8	9 15.5	18 31
	l	I like to learn by role play	19 32.7	26 44.8	5 8.6	5 8.6	3 5.2
	m	I like to learn by listening to the teacher attentively	13 22.4	17 29.3	8 13.8	11 18.9	9 15.5
	n	I like to learn by writing everything in my note book	20 34.5	18 31	10 17.2	7 12.1	3 5.2
Preferred outside classroom learning modes	a	I like to learn by talking to friends and other people	27 46.6	26 44.8	5 8.6	0 0	0 0
	b	I like to learn by using cassettes	17 29.3	28 48.3	4 6.9	6 10.3	3 5.2
	c	I like to learn by using videos/films	18 31	27 46.6	5 8.6	5 8.6	3 5.2
	d	I like to learn by using written texts	21 36.2	27 46.6	2 3.4	5 8.6	3 5.2
	e	I like to learn by using maps /pictures/ charts	16 27.6	19 32.8	14 24.1	6 10.3	3 5.2

Key SA= Strongly Agree, A= Agree, U=undecided, D: Disagree SD=Strongly Disagree

With respect to preferred topic theme and vocabulary, 91.3% and 89.6% of the respondents reported that they want topics related to their subject area of study (accounting) and specialist vocabulary respectively. Moreover, 53.4% and 43.1% of the trainees felt that they favored any topic/passages and general vocabulary respectively. Here, even though the students appreciated more of topic /theme related to their subject area, it seems that they also want to read any topic for their daily life.

With regard to preferred teachers teaching methodology, the favorable teaching methodology can be put from the most favorable to least favorable ones based on the percentage of the responses to each statement provided for students. Thus, the majority of the students liked teacher's problem solving approach, being made to correct their mistakes by themselves, being helped to talk about their interests, and being made correct their mistakes by themselves. On the contrary, as can be seen from the Table, the respondents did not like the English teacher to tell

them all their mistakes and give them all the correct answers in stead of being made discover the answer by themselves.

With reference to modes of classroom organization, the Table shows ‘small group’ as the top most preferred one with 50% and 37.9% strongly agree and agree respectively and individual organization as least preferred one with 6.9% and 15.5% strongly agree and agree respectively. When it comes to the preferred classroom learning modes, the favorable methods can be put from the most preferred ones to the least ones based on the result revealed by the Table above. Accordingly drama activities, discussions, debating, conversations, listening to model people, role play, listening to radio(in English) and watching TV (in English), writing composition, writing everything in note books, games, studying grammar and listening to the teacher attentively were the preferred classroom learning modes. However, the majority of the students did not like silent observation and memory methods. With reference to the learners’ preferences of learning activities, the responses of English teachers to interview questions show that students had average interest to learn through discussion, debating, dialogue, language games and drama activities (see section 4.3.1 for details).

Regarding the preferred outside classroom learning modes, what stands the most important, as can be seen from the table, is learning by talking to friends and other people followed by using written texts, cassettes, video/films and learning by using pictures/charts.

4.1.4 Students’ Proficiency of English skills and Language Areas

The trainees were asked to rate their proficiency level of English skills; ‘listening’, ‘speaking’, ‘reading’, ‘writing’, ‘vocabulary’ and ‘grammar’ using Likert scale worded as ‘very good’, ‘good’ ‘average’ ‘weak’ and ‘very weak’. Thus the percentage of the response of the students to each statement was calculated so as to assess their level of competence. In this respect, English teachers and subject area instructors were also interviewed. The information obtained from the teachers is used to evaluate students’ response if they under rate or over rate themselves.

Table 4: Students' ability in the language skills and language areas

Skills	Very good		Good		Average		Weak		Very Weak	
	F	%	F	%	F	%	F	%	F	%
Listening	10	17.2	19	32.8	12	20.7	4	6.9	13	22.4
Speaking	4	6.9	9	15.5	12	20.7	22	37.9	11	18.9
Reading	9	15.5	10	17.2	29	50	10	17.2	0	0
Writing	4	6.9	11	18.9	12	20.7	21	36.2	10	17.2
Vocabulary	3	5.1	15	25.9	14	24.1	14	24.1	12	20.7
Grammar	8	13.8	13	22.4	15	25.9	15	25.9	7	12.1

Concerning the listening skill, Table 4 shows that 17.2% and 32.8% of the learners indicated that their proficiency in listening was very good and good respectively. Moreover, 20.7% of the respondents reported that they were average at listening. This results of the students' questionnaire almost agrees to the subject area instructors and English teachers who reported in the interview that the receptive skills of the students were good (see section 4.3.2 and 4.3.3).

With regard to speaking skill, 37.9% of the respondents showed they were weak at speaking where as 18.9% of them claimed that their ability in speaking was very weak. However, 20.7% of them reported that they were average. This finding is in harmony with that of the result of the instructors' interview questions in which they rated 'weak' the performance level of the students in the productive skills.

As regards the students' response to their proficiency in the reading skill half of the informants, 50%, showed that they were average at the skill. Moreover, 15.5% and 17.2% of them reported that they were very good and good at reading respectively. Thus, we can understand from the discussion that the learners' performance level in reading was above average. This finding almost agrees to subject area instructors and English teachers who felt that the receptive skills of the students were better than that of their productive skills. Coming to the writing skill, 36.2% and 17.2% of the informants reported that they were weak and very weak at writing skill respectively where as 20% of them said that they were average in this area.

With reference to vocabulary, the table shows that 24.1% and 20.7% of the students were weak and very weak respectively. However, 24.1% of the subject population showed that they were average. Finally, with respect to grammar, the table shows that 25.9% of the respondents reported that they were average at grammar and 25.9% and 12.1% of them indicated that they were weak and very weak in the area. In general, the Table shows that the students were weak in the areas of vocabulary and grammar. The findings from the instructors' interview support this result except that one English teacher reported that they were good at grammar. By and large, Table 4 reveals that the students' proficiency level in receptive skills is better than their proficiency in productive skills. That is, students face more difficulties in productive skills than in receptive ones. If we put them in order, the trainees' proficiency level goes from high to low level as listening, reading, speaking, writing, grammar and vocabulary.

4.1.5 Major Difficulties in the Sub-skills

Under each of the four macro-skills some sub-skills which are common to the study area were identified and provided to the students to help them indicate in which of them they have difficulties. For this purpose, Likert scale was used to help learners rate their difficulties. The scale of rating was worded as very great difficulty, great difficulty, some difficulty and no difficulty put from highest difficulty level to the lowest difficulty level. Following table presents the analysis.

Table 5: Difficulties in the Sub-skills

No	Items	VGD+		SD		ND		Rank
		GD	F %	F	%	F	%	
A	Reading and understanding texts, reference books, course book and manuals	10	17.2	22	37.9	26	44.8	11
B	Understanding exam questions	20	34.5	13	22.4	25	43.1	9
C	Listening to course lectures on (e.g. Value, Added Tax Accounting, journalizing etc.)	27	46.6	20	34.5	11	8.9	7
D	Asking questions	35	60.3	11	18.9	12	20.7	5
E	Answering questions	38	65.5	15	25.9	3	5.2	2
F	Writing reports (after auditing)	32	55.2	18	31	8	13.8	6
G	Writing summary	39	67.2	15	25.9	4	6.9	1
H	Writing essays or term papers for example on	11	18.9	21	36.2	26	44.8	10

	journal and financial account				
I	Writing dictations	27 46.6	18 31	13 22.4	7
J	Taking part in group discussion on (group projects)	38 65.5	17 29.3	3 5.2	2
K	Speaking at meetings / seminars	37 63.8	9 15.5	12 20.7	4

Keys:- VGD= very great difficulty, GD= great difficulty, SD= some difficulty, ND= No difficulty

The VGD+GD column has been considered to put the sub-skills in their order of difficulty according to the students' response, 1 being the most difficult and 11 the least difficult. Accordingly, 67.2% of the students agreed that writing essays or term papers is the most difficult one. According to the students, the other difficult areas that follows 'writing essays or term papers' are: writing reports (after auditing) and speaking at meeting (65.5% each), answering questions (63.8%) and asking questions (60.3%) writing summary (55.2%), listening to course lectures and taking part in group discussion (46.6% each), understanding exam questions (34.5%), writing dictations (18.9%), and reading texts, reference books and course books (17.2%).

In this case, in the interview questions, subject area instructors were also asked to rank the difficulties of the students in the sub-skills in their order of difficulty. The way four of the instructors ranked the difficulty level of the activities was almost the same to that of students except insignificant disparity was revealed. The remaining respondents ranked the difficulty level of writing essay or term paper next to writing summaries and the difficulty of writing dictation 'before' speaking at meeting. One respondent, however, ranked the difficulty level of writing audit report to be the most difficult of all the activities.

When we come to the ranking order made by the English teachers, in fact it is closely similar to the subject area instructors and the students' way of ranking. Both English teachers gave priority to difficulties in the productive skills (see section 4.3.1 and 4.3.2 for detail). This was the common point for all respondents. Even though some differences were shown between the informants, to make summary of the analysis, it is worth relying on the majority of the instructors' way of ranking the difficulty level of each activity. This is because the instructors rank ordering is more convincing than the learners for they have better knowledge of their students' present situation (academic background). The results of classroom observations can also help us for conclusion. See section 4.2.1.3 the results of observations. Hence, in summary, the trainees have difficulties in writing summary, writing essay or term paper, writing reports, writing dictations, speaking at meetings or conferences, answering questions and asking

questions, listening to course lectures, taking part in group discussions, understanding exam questions and understanding texts /reference books and course books in this order of priority.

4.1.6 Importance of the Four Skills

Students were asked to rate the importance of English macro skills (listening, speaking, writing and reading). The learners were demanded to put the skills in a rank order according to their degree of importance. Then the responses were tallied and calculated in percentage. The following table summarizes the findings.

Table 6: Importance of the four language skills for students' academic study

Skills	1 st		2 nd		3 rd		4 th	
	F	%	F	%	F	%	F	%
Listening	28	48.3	11	18.9	15	25.9	4	6.9
Speaking	16	27.6	14	24.1	10	17.2	18	31
Writing	20	34.5	14	24.1	10	17.2	14	24.1
Reading	13	22.4	16	27.6	19	32.8	10	17.2

The Table shows that listening skill was ranked 'first' followed by writing reading and speaking. However disparity is revealed between the reports of the students and that of the subject area instructors' rank order of the skills. In their response to the interview questions, they gave the 'first' place to listening skill but rated the writing, reading and speaking skill all second to the listening skill. However, the disparity can be reconciled on the basis of the results from the English teachers' interview questions and data from observation (see section 4.2.1.1). The English teachers' ranked listening to be the most important skill followed by writing; reading and speaking. Thus, the skills can be put in the relative importance of rank order: listening, writing, reading and speaking to show the importance of the skills for the students' academic study.

4.1.7 Activities Learners Need to Carry Out in English

The researcher has identified some activities expected to be carried out in English by accounting students in relation to their subject area of study. The trainees were asked to rate the importance level of the activities by using rating scale stated as 'very frequently', 'frequently', 'sometimes', 'seldom' and 'never' needed. The importance level was then determined by

percentage computed from the frequency of responses. The students' rating of the importance level was crosschecked against the response of the instructors and the result of the observations. The activities were classified under macro skills (listening speaking writing and reading). In addition, the students were invited to add any other activities they think important for their academic study. These points were then selected and considered in the analysis. Note that the sum of VFN (very frequently needed) +FN (frequently needed) and the sum of selN (seldom needed) + NN (never needed) are used for the analysis. The response SN (some times needed) is also considered as necessary.

4.1.7.1 Listening Activities

The following table presents learners' responses as regards of needs of different listening activities.

Table 7: Listening activities student need in their study

No	Items	VFN		FN		SN		Sel N		NN	
		F	%	F	%	F	%	F	%	F	%
A	Listening to course lectures	25	43.1	17	29.3	10	17.2	3	5.2	3	5.2
B	Following class discussions	23	39.7	23	39.7	7	12.1	3	5.2	2	3.4
C	Listening to videos /films	10	17.2	9	15.5	8	13.8	7	12.1	24	41.4
D	Listening to teachers and mates' questions and answers	24	41.4	20	34.5	10	17.2	2	3.4	2	3.4
E	Listening to recordings	11	18.9	7	12.1	9	15.5	6	10.3	25	43.1

Keys:- VFn= very frequently needed, F= Frequently needed,

SN= sometimes needed, SelN= Seldom needed NN= never needed

Students' were asked to respond whether the listening activities indicated in the above Table are 'very frequently' , 'frequently' , 'sometimes' , 'seldom' and 'never' needed for their academic study. Hence ,as can be observed in the Table ,following class discussion (39.7%) ,listening to teachers and mates' questions and answers (41.4%) and listening to course lectures (43.1%) were activities frequently used . However, the Table reveals that the activities of listening to recordings and the activities of listening to videos /films were almost not needed for the students' academic study.

The responses of the subject area instructors and the English teachers conform with the responses of the trainees in that the whole instructors reported that the listening skill was of prime importance for the teaching-learning process .In this regard, subject area instructors underlined that listening to course lectures followed by listening to class discussions were the most frequented activities for the learners academic study. Listening to mates’ answers and questions were reported to be frequently needed .The observer also noticed, in all sessions, that the activity of listening to course lectures and class discussions was the dominant activity. Nevertheless, findings from the instructors’ interview question and the observations of subject area classrooms, the same way as that of the students’ responses, indicated that the activities of listening to recording and videos / films were seldom or never needed (see section 4.2.1, 4.3.1 and 4.3.2 for details)

In summary, on the bases of the results of the students and instructors’ response and the class room observations, listening to course lectures, following classroom discussions, listening to teachers and mates’ questions and answers, listening to videos /films and listening to recordings are the most important activities in this order of priority.

4.1.7.2 Speaking Activities

The responses of students with regard to the needs of different speaking activities in relation to academic studies of the trainees are summarized in the table below.

Table 8: Speaking activities students need in their academic study

No	Items	VFN		FN		SN		Sel N		NN	
		F	%	F	%	F	%	F	%	F	%
a	Participating in class or group discussions	16	27.6	25	43.1	12	20.7	3	5.2	2	3.4
b	Giving oral reports	12	20.7	25	43.1	14	24.1	6	10.3	1	1.7
c	Asking and answering questions	23	39.7	17	29.3	7	12.1	8	13.8	3	5.2
d	Conversation with friends / foreigners	7	12	8	13.8	10	17.2	13	22.4	20	34.5
e	Participating in dialogues	11	18.9	18	31.1	17	29.3	8	13.8	4	6.9

As Table 8 shows, the students rated to what extent speaking activities listed in the Table are important for their academic studies. Accordingly, more than seventy percent of the respondents (70.7) felt that participating in class or group discussion was the most frequented speaking activity. Similarly, 69.% of the sample population reported that the activity of asking and answering questions was frequently needed followed by giving oral reports (63.8%). Moreover, 50% of the sample students indicated that the activities of participating in dialogues were frequently needed respectively. However, the Table shows that conversations with friends / foreigners (56.9%) were seldom or never needed for the trainees' academic study.

When it comes to the analysis of the interview questions from subject area instructors and the classroom observations, the two instruments disclosed that participating in class or group discussions was very frequently needed followed by asking or answering questions and giving oral reports at group discussions .As regards conversation with foreigners/friend, however, the results of observations and instructors' interview questions support the idea of the learners who confessed that the activity of conversation with foreigners was seldom and never needed

To summarize, participating in class or group discussions, asking and answering questions, giving oral reports, conversation with foreigners and participating in dialogues conversation with friends/foreigners are the important speaking activities for training accounting students of the college in this rank order.

4.1.7.3 Reading Activities

The following table presents learners' responses as regards the needs of different reading activities.

Table 9: Reading activities students need in their academic study

No	Items	VFN		FN		SN		Sel N		NN	
		F	%	F	%	F	%	F	%	F	%
a	Reading academic texts (eg. Book keeping)	29	50	9	15.5	16	27.6	3	5.2	1	1.7
b	Reading exam questions.	23	39.7	17	29.3	8	13.8	10	17.2	0	0
c	Reading on the internet	10	7.2	4	6.9	14	24.1	16	27.6	14	24.1
d	Reading lecture notes/ handouts	21	36.2	15	25.9	10	17.2	12	20.7	0	0
e	Reading new papers	6	10.3	8	13.8	5	8.6	19	32.8	20	34.5

Learners were asked to respond whether the reading activities mentioned in the Table 9 are 'very frequently', 'frequently', 'sometimes', 'seldom' and 'never needed' for their academic study. Thus, it can be seen in the Table that reading exam questions (69%), reading academic texts (65.5%), reading lecture notes/ handouts (62.1%) were the frequently needed activities. However, 51.7% and 67.3% of the respondents reported that the activities of reading on the internet and reading newspapers were seldom or never needed for the students' academic study respectively.

As regards reading exam questions, findings from both classroom observations and subject area instructors' interview question show that this activity was overrated by the trainees. The findings from the two instruments depict that reading academic texts such as Value Added Tax and Principles of Accounting were the most frequented activities followed by reading lecture notes or handouts, reading exam questions reading on the internet and reading newspapers. More importantly, class room observations disclosed that the trainees were given, on a regular basis, reading assignments intended to enhance what they had learnt in the classroom. For this purpose, they were assigned to read various materials such as course manuals, journals and other selected reference books reserved in the library. To this end, the students were made to present what they had read from the library during the regular classroom (1 see section 4.2.1.2).

To sum up, according to the above discussion, reading activities which are important for the trainees' academic studies are: reading academic texts, or reference books, reading lecture handouts /notes, reading exam questions, reading news papers and reading on the internet in this rank order.

4.1 7.4 Writing Activities

The following table presents the response of the students regarding the needs of different writing activities.

Table 10: Writing activities students need to carry out

No	Items	VFN	FN	SN	Sel N	NN
		F %	F %	F %	F %	F %
a	Making short notes (from books or journals)	19 32.8	21 36.2	10 17.2	3 5.2	5 8.6
b	Note taking (from lectures or from videos)	16 27.6	21 36.2	10 17.2	7 12.1	4 6.9
c	Writing course assignment and term papers (on business communication)	27 46.6	10 17.2	10 17.2	6 10.3	5 8.6
d	Writing reports after auditing	28 48.2	10 17.2	9 15.5	6 10.3	5 8.6
e	Writing dictations	7 12.1	8 13.8	12 20.7	14 24.1	17 29.3
f	Writing apprenticeship reports	0 0	5 8.6	12 20.7	27 46.6	14 24.1
g	Posting journal entries	14 24	10 17.2	29 50	5 8.6	3 5.1
h	Writing financial statements	28 48.2	15 25.9	10 17.2	3 5.2	2 3.4
i	Summarizing the accounting cycle.	26 44.8	15 25.9	11 18.9	4 6.9	2 3.4

The Table shows that the greater number of the learners (more than 74%) reported that the activity of writing financial statements was the most frequented activity followed by the activity of summarizing the accounting cycle (70.6%), making short notes reference books or journals (69%) and writing reports after auditing (65.5%).Moreover, the same percentage of the respondents (63.8%) admitted that the activities of note taking from lecture or audio recordings and writing course assignments and term papers for example on business communication were frequently needed activities for their academic study. On the other hand, 53.4% and 70.7% of the sample students reported that the activities of writing dictations and apprenticeship reports were less frequently used respectively.

Concerning writing dictations, the subject area instructors informed that because the Head Projector is widely utilized during the lecture, this activity is less frequented. As regards writing apprenticeship, the instructors indicated that this activity was seldom used as it was needed once or two times in the academic year .Classroom observations revealed that most of the regular classroom activities were covered by lectures, presentations and discussions on the topic of ‘financial statements’ .To this effect, the trainees were required to prepare financial statements most often. Further more, according to the classroom observations and subject area instructors’ response, the activity of note taking from lectures and writing or making short notes from references or text books were the most considerable activities in spite of the fact that they seemed to be underrated by the students

In general, on the basis of the students’ responses and the findings from subject area instructors’ interview question and classroom observations, the following can be summarized. Writing (preparing) financial statements ,taking short notes from lecture class or audio recordings summarizing accounting cycle, writing course assignments (term papers) ,writing reports after auditing, writing dictations and writing apprenticeship report were all the writing activities frequently need for the learners academic study as listed from most important to least important of rank order.

4.1.7 The Importance of the Four Academic Genre Types

The students were asked to rate the four academic genre types in respect of their importance in the context of accounting department. Then the responses were tallied and the percentage for each item was computed to determine the value of each genre type. The results are presented in the following table.

Table 11: Importance of genre types for academic study of students

Types	First		Second		Third		Fourth	
	F	%	F	%	F	%	F	%
Exposition	15	25.9	22	37.9	12	20.7	9	15.5
Description	24	41.4	12	20.7	15	25.9	7	12.1
Narration	9	15.5	15	25.9	18	31	16	27.6
Argumentation	5	8.6	7	12.1	12	20.7	24	41.4

The above Table shows that the students ranked description first, exposition second, narration third and argumentation fourth. Nevertheless, this finding does not conform with the result of English teachers who ranked description first, exposition second, argumentation third and narration fourth and it also shows some disparity from the two subject area instructors who ranked the genre types as description first, narration second, argumentation third and exposition fourth. However, based on the students' responses and the four subject area instructors' responses, it can be arranged as description 1st exposition 2nd, narration 3rd and argumentation 4th.

4.1.9 Evaluation of Accounting Clerks' Difficulties in the Sub-Skills

Specific sub-skills common to the accounting clerks' professional area under each of the four macro skills were identified and provided to the subject population to enable them to indicate areas in which they have difficulties. The informants made use of the rating scale worded as 'very great difficulty', 'great difficulty', 'some difficulty' and 'no difficulty'. The response of the accounting clerks are summarized in the table below.

Table 12: Accounting clerks' difficulties in the micro skills

No	Item	VGD		GD		SD		ND	
		F	%	F	%	F	%	F	%
A	Reading instructions, reports (example, on journalizing and financial statements)	3	12	8	32	8	32	6	24
B	Reading letters office regulations, financial polices	4	16	7	28	6	24	8	32
C	Listening to video/films	6	24	7	28	8	32	4	16
D	Listening to discussions at meetings/seminars	2	8	7	28	10	40	6	24
E	Presenting oral reports	3	12	8	32	9	36	5	20
F	Asking or answering questions during meeting or conference	1	4	9	36	13	52	2	8
G	Writing reports on (e.g. auditing and financial activities)	8	32	3	12	10	40	4	16
H	Writing meeting minutes office memos and budget conformation	8	32	3	12	8	32	6	24

Keys: VGD= very great difficulty, GD= great difficulty, SD=some difficulty, ND= no difficulty

The sum of VCD+GD (very great difficulty plus great difficulty) was considered in order to put the sub-skills in their order of difficulties. Accordingly, 52% of the accounting clerks reported that the sub-skill listening to video/films was the most difficult activity. To the informants, the next difficult activities were reading instructions, reports; reading letters, office regulations, financial polices; presenting oral reports; writing reports on, for example, auditing and financial activities; writing meeting minutes, office memos and budget conformation (44% each); asking or answering questions during meeting or conferences (40%) and listening to discussions at meetings/ seminars (36%).

However, some disparity was revealed between the workers self rating in the questionnaire and the results of interview question which considered writing activities as the most difficult area followed by difficulties in speaking, listening and reading activities (see section 4.3.4). In this regard it may be worth accepting the result of the interview questions so as to reconcile the difference seen between the results. This is because the researcher closely examined the problem during the observation and the interview. Accordingly, writing reports for instance on auditing and financial activities; writing meeting minutes, office memos and budget conformation; presenting oral reports; asking or answering questions; listening to video/ films; listening to discussions at meeting / seminars; reading instruction and reports; reading letters, office regulations and financial polices are the most difficult areas for the accounting clerks in this order of priority.

4.1.10 Importance of English Macro-skills for Occupation (Job)

The accounting clerks were asked to rate the relative importance of the four English language skills for their job. Then the responses of the information were tallied and computed in percentage. Based on the sum of VFN+FN (very frequently needed and frequently needed), the skills were prioritized (decided which skills were more important for accounting clerks on job). The following table summarizes the findings.

Table13: Evaluation of the relative importance of the four macro-skills for accounting clerks

Skills	VFN		FN		SN		Sel N		NN	
	F	%	F	%	F	%	F	%	F	%
Listening	8	32	10	40	2	8	4	16	1	4
Speaking	7	28	7	28	5	20	6	24	0	0
Writing	9	36	11	44	2	8	2	8	1	4
Reading	17	68	3	12	2	8	2	8	1	4

As shown in the Table above, the sum of VFN+FN for each macro-skill shows that writing and reading, (80% each), were highly needed followed by listening (72%), and speaking (56%). However, the results of the interview for accounting clerks' revealed that writing was the most frequently needed activity followed by reading speaking and listening. The result of observations was also in line with the latter findings.

4.1.11 Activities Accounting Clerks Need to Carry Out in English on their Job

The clerks were provided with activities common to job contexts in general and related to accounting activities in particular under each of the four macro skills. Then they were asked to report how frequently they need them. The sum of VFN+FN (very frequently and frequently needed) was taken into consideration to see which of the activities the accounting clerks need to carry out more often than the other ones. The following tables delineate the analysis.

4.1.11.1 Listening Activities

The following table presents responses of the accounting clerks with reference to their needs in different listening activities.

Table 14: Listening activities the accounting clerks need in their job

No	Activities	VFN		FN		SN		SelN		NN	
		F	%	F	%	F	%	F	%	F	%
a	Listening to discussions at meetings/seminars	10	40	9	36	4	16	1	4	1	4
b	Listening to job reports (annual reports)	12	48	5	20	6	24	1	4	1	4
c	Listening to manager's instructions	11	44	5	20	6	24	1	4	2	8
d	Listening to videos/films	5	20	5	20	9	36	4	16	2	8

Keys: VFN= Very frequently needed, FN= frequently needed
 SN= sometimes needed, Sel N = seldom needed
 NN= never needed

In respect of listening activity, the accounting clerks felt that the most frequently needed activity was listening to discussions at meetings/ seminars (76%) followed by listening to job reports e.g. monthly reports or annual reports, (68%), listening to manager’s instructions, (64%) and listening to videos/ films (40%) in this order of importance.

4.1.11.2 Speaking Activities

The following table summarizes the responses of the accounting clerks as regards the need of different speaking activities.

Table15: Speaking activities accounting clerks need to carry out.

No	Activities	VFN	Fn	SN	Sel N	NN
		F %	F %	F %	F %	F %
a	Speaking at meeting seminar (e.g. to top managers, middle managers or line manager)	9 36	9 36	5 20	1 4	1 4
b	Speaking to staff members during routine activities	12 48	6 24	5 20	1 4	1 4
c	Speaking in informal situations	4 16	9 36	7 28	3 12	2 8
d	Presenting oral reports	10 40	6 24	7 28	2 8	0 0

According to the Table above, the speaking activities the accounting clerks are expected to carryout are: speaking at meeting, for example, speaking to top managers, middle managers or line managers and speaking to staff members during routine activities, (72%each), were ranked first. Next to it is presenting oral reports (64%) and speaking in informal situation(52%). However, observations at various offices show that speaking to staff members during routine activities seemed to be the most frequented activity followed by presenting oral reports, speaking at meetings and speaking in informal situation. Thus, on the basis of the observation result (see section 4.2.2) and the workers response the importance of the speaking activities can be arranged

as: speaking to staff members during routine activities, presenting oral reports, speaking at meetings and speaking in informal situation, from most important to least important.

4.1.11.3 Reading Activities

Responses of accounting clerks concerning the needs of various reading activities are presented in the following table.

Table 16: Reading activities the accounting clerks need in their job.

No	Activities	VFN	FN	SN	Sel N	NN
		F %	F %	F %	F %	F %
a	Reading business brochures	7 28	12 48	4 16	1 4	1 4
b	Reading work reports	14 56	4 16	6 24	0 0	1 4
c	Reading on the internet	8 32	6 24	6 24	3 12	2 8
d	Reading notices board	7 28	12 48	2 8	3 12	1 4
e	Reading office regulations	11 44	10 40	4 16	0 0	0 0
f	Reading newspapers/ accounting journals	11 44	9 36	2 8	1 4	2 8

As to reading activities, the accounting clerks agreed that the most frequently needed activities were reading office regulations (84%) followed by reading accounting journals/newspapers (80%), reading business brochures and reading notice board (76% each), reading work reports (72%) and reading on the internet (56%). One important comment to be made about reading on the internet is that it was not ranked least because of its insignificance but due to the fact that the technology was not prevalently available at the college, according to the observations.

4.1.11.4 Writing Activities

The following table summarizes the responses of the respondents concerning the need of some writing activities

Table 17 Writing activities the accounting clerks need to carryout.

No	Activities	VFN	FN	SN	SN	NN
		F %	F %	F %	F %	F %
a	Writing reports on (work performance)	15 60	3 12	3 12	3 12	1 4
b	Writing office memos and minutes of meetings	16 64	4 16	3 12	1 4	1 4
c	Writing vacancy notice	11 44	6 24	5 20	2 8	1 4
d	Taking notes from meetings/ seminars/ conferences	5 20	9 36	9 36	2 8	0 0

When it comes to the writing activities to be accomplished by the accounting clerks, the respondents were in agreement that writing reports on work performance was the most frequent activity (72%) followed by writing office memos/ minutes of meetings 80%, writing vacancy notice (68%) and taking notes from meeting seminars or conferences (56%) in order of importance. The results of the observations conform to this order of importance. Especially, it was observed that the workers were mostly engaged in writing work reports to top line managers.

4.2 Data from Observation

4.2.1 Observation of Subject Area Classrooms and Related Settings

Eight observation sessions were conducted in four major course class rooms: Introduction to Fund Accounting, Introduction to Tax Accounting, Introduction to Computerized Accounting and Introduction to Auditing, two sessions for each. The observations intended to identify English macro-skills which are/is dominantly used, English language activities pertinent in training accounting students, areas in which the students encounter difficulties in learning. The observations were based on observation checklist. (See appendix 7 for the checklist) .

4.2.1.1 Dominant Macro-Skills in Subject Area Classrooms

The observations in all sessions showed that the majority of the activities in the classrooms were dominated by listening skills. The trainees were observed listening to lectures, teachers' questions and answers, group presentations, class discussions, mates' questions and answers and video films. In the second place, the most dominant macro-skills next to the listening skill were writing. Regarding this, the students were observed taking notes from lectures, discussions, mates' presentations, questions and answers. They were also seen engaged in making notes from reference books or text books. The students were also seen when they read their lecture notes, books and other related materials. They also discussed in groups, spoke to their teachers tried to answer questions in the class. These findings conform to results from the students questionnaires and the instructors interview which ranked listening as the most important macro skill in the classroom followed by writing reading and speaking in this order of importance. However, the way the college dean ranked the skills was different from the instructors and the students (see section 4.3.3).

4.2.1.2 Activities Pertinent to Subject Area Classrooms in Relation to English Skills

In all sessions, different activities were seen being carried out even though they vary in their degree of frequency. Of all the activities, listening activities were observed to be the most dominating activities in the classroom. That is, the trainees were expected to listen to instructors' lectures, group or class discussions, mates' presentations, video films, questions, answers, comments and suggestions. In the second place, the observations revealed that writing activities were the second dominant ones next to listening activities. It was observed that learners took mostly notes from lectures, discussions and presentations. Even though listening to video films and recordings were not the frequent activities, learners were also observed attempting to take notes from the materials. Writing reports (after auditing) was seen to be one of the most frequented activities to the researcher.

Furthermore, the learners were also expected to summarize the accounting cycle, prepare different column worksheets, financial statements like income statement, balance sheet and record transactions. Especially, the students were seen engaged in dealing with writing activities

pertinent to financial issues like journalizing business transaction, posting transactions from general journal to the accounting ledger, journalizing, posting and adjusting entries.

As far as writing dictations is concerned, it was noticed that the activity was seldom needed. As indicated in the section of interview (see section 4.3.2), this activity was less frequent because of the fact that the students could not efficiently write dictation according to the responses of the interviewees. Furthermore, according to the observations, the activity of writing financial statements was the activity that covered much of the students study time.

On the other hand, the students were given reading assignments which was intended to develop what they had learnt in the classroom. That is, they were assigned to read various materials such as course manuals, journals and other selected reference books reserved in the library. According to the information obtained from the instructors' interview, the reading activities seemed to be carried out on a regular basis.

The instructors indicated that the regular classrooms could not cover what students were supposed to learn with in the time allocated. In order to cover the required portion, the instructors were observed giving individual, pair and a group reading assignments which the students were required to report or present during the regular class. In the library, the students were observed reading, newspapers magazines for their 'wants', that is, what learners may feel they have certain needs which may not coincide with the real condition of the target situation.

With regard to speaking activities, the observation depicted that the speaking skill was required for presentations, discussions, dialogues, asking and answering questions. In this regard, students presented their individual or group reading assignments to the class. The instructors organized the learners in to small groups to discuss how to record the opening entry, post the opening entry, journalize business transactions in the general journal or cash journal and how to arrange accounting in a ledger. More importantly, the students were required to discuss in groups how to prepare financial statements and how to close the ledger by following the necessary steps. Generally, the observations indicated that participating in class or group discussion, asking and answering questions and giving oral reports at group discussions were the frequented activities in this order of priority. Although the speaking skill was ranked the least of all macro skills the activities in the area of speaking were not insignificant as can be seen from above discussions.

4.2.1.3 Learners' English Language Difficulties

As regards difficulties, in using English, the observations showed that in all classes the students faced serious difficulties to use English in various activities related to their subject area of study. As far as listening activities are concerned, some students seemed to be confused to understand their teachers' instructions and lectures. These students were seen asking their instructors for more clarification on the points they listened to in English. Especially, concerning listening to videos or recorded materials, which was seldom used, most of the students were in confusion that they hardly jotted down any point.

As to the speaking activities, the observer noticed that most of the students tried to ask questions in English where as some of them tried it in the local language (Afaan Oromoo). One important event noticed during the observations was that when the students were made to discuss in their groups they often slipped to their own language to express their ideas. In addition, they were observed using inappropriate words and being less confident to use the language for their purposes. In this regard, Dudley Evans and Jhon (1998:12) say that an effective oral communication is built on language, skills and confidence.

Finally, the analysis of their assignment papers identified that the students were very poor in written English competence. Thus the analysis shows that they failed to keep the academic writing conventions in that the layout, left and right margins, space between lines, headings capitalization, system of introduction and conclusions of their paper were not appropriate. It was also revealed in their papers that there were problems of dictions, grammar, spelling and punctuations. In connection to this, the researcher enquired certain learners whether their writing process might involve other skills of writing such as planning drafting and editing/revising in order to make their work appropriate both to the purpose of their writing and the intended readers. However, they responded that they never go through this sort of writing process instead they finalize every thing at first draft level (see appendix 10 for the above discussions).

4.2.1.4 The Role of the Specialist Terms in Teaching Accounting

The observation of the classrooms and the pedagogical center of the college clearly showed the importance of the technical vocabularies in training accounting clerks. Accordingly, during the observation it was noticed that instructors employed technical vocabularies in their lectures. They were observed using frequently for example some core terms such as charts of

accounts, balance sheet, income accounts, asset accounts, liability accounts, expense accounts, cost accounts, revenue accounts and capital accounts to describe or comment on the technical process like summarizing and completing the accounting cycle for service giving business. This may show the significance of specialist vocabularies in the training course.

In a similar way, observations of accounting clerks on job indicate that specialist vocabularies were important in the communications of accounting clerks at office. They made use of the special terms in their routine activities, for example, to prepare a table for general journal; cash journal and balance sheet (please see section 4.2.2 for more information).

In connection to this, Jordan (1997:151), referring to Carter (988), states the importance of giving attention to subject specific vocabularies as they are related to knowledge of specialized topics. Furthermore, Dudley-Evans and Jhon (1998:81-82) write that while in general we agree that it should not be the responsibility of the ESP teacher to teach technical vocabulary, in certain specific contexts it may be the duty of the ESP teacher to teach technical vocabulary appearing as a carrier content for an exercise. According to the writers, it may also be necessary to ensure that learners have understood technical language presented by a subject or assumed to be known by subject specialist. Moreover, they underlined that ESP teachers need to check that the students are able to use the technical vocabulary in order to do language activities or exercises [see appendix 12 for sample vocabularies as noticed during the observations of subject area classrooms and instructional center.

4.2.2 Observation of Accounting Clerks on Job

The observer conducted observations at East Wellega Finance Bureau, Awash International Bank (Nekemte Branch) and Nekemte Central Synod (non-governmental religious organization), finance department. In the case of East Wellega Finance Bureau, observations were carried out while the accountants were on their regular duties at different sections: special fund, general fund and project fund. As to observation at Nekemete central Synod, it was conducted while the accountants were at audit-report meeting. Similarly, in the case of Awash International Bank (Nekemete Branch) general observation was conducted during regular work time. The observations were carried out after the researcher secured permission from the head of each organization.

Totally, the observation took 8:30 hours. The observations at special fund and project fund needed 1:30 hours (each). Observation at general fund needed 2 hours. General observation at Awash Bank took one hour. Observations during meeting at Central Synod took 2:30

The researcher attempted to specify the typical situation in which accountants would need to use English and English related activities. To this effect, written English was the most common to all mediums observed. In this respect, the accounting clerks were observed journalizing business transactions in general journal and in cash journal, posting transactions again from general journal in to the ledger by following steps needed. They also classified interpreted and summarized and finally reported those activities.

Moreover, they prepared financial statements such as income statement, expenditure statement balance sheet and grant sheet. In all these activities the accountants made use of specialist vocabularies (words or phrases) such as assets, liabilities, delivery equipment, debit column, credit column, journal entries, general ledger, subsidiary ledger, capital cash and etc. In addition, to write supplementary information to the financial statements already prepared, they use special terms such as current ratio, current assets, receivable turnover, total liability, net profit to net worth, net profit to sales, cost of sales, inventory, turn over capital turn over and so on (for detail see appendix 9).

Reading information provided by balance sheet, source documents which holds information or description about a transaction, chart of accounts, rules of recording the amount of increase or decrease of balance sheet, accounts, office memos and work guidance were some of the accounting clerks' activities which were identified through observations. Several times, the accounting clerks were observed reading notice, announcement and advertisement on the notice board. Some of them read reference books like principle of accounting for their further professional knowledge on accounting process. More specifically, performance and auditing reports were observed being read widely by the accounting clerks (see App 8 for performance and audit reports).

The accounting clerks were also observed discussing among themselves steps needed in recording an opening entry. For example, the experienced accounting clerks explained to the beginners whether to write the name of each asset to be debited before writing the amount of each asset in the debit column. There were also discussions concerned with how to post the opening

entry to the ledger. For instance, the chief clerk clarified for the inexperienced accounting clerks how to sort all data affecting cash in a journal from other data and bring together in the cash account.

Furthermore, they discussed among themselves how to solve problems arising in posting the opening entry step by step. In all these discussions genre features such as description, instruction exemplification, identification and argumentations were revealed, mainly description was frequently used. For example, the experienced accounting clerk described all the steps required to establish a new accounting system when he gave clarification to the novice workers. Instruction was also mostly used, for instance, the chief accountant ordered the accounting clerks to properly journalize business transaction in a journal or to record cash on hand in a cash journal.

The observation also depicted the significance of oral English in accounting profession. The accounting clerks were observed serving an English speaking foreigner when he came to the room of the Internal Revenue Agent for his own affairs. In this situation, the role of listening and speaking skills was seen to be important. The observations of accounting clerks on audit report meeting is also worth describing in short. On the meeting were the head of the office, the chief accountant, the stockholders and the accountants. The observer took part in the meeting after securing permission from the head of the office. After all participants had taken, their seats, the chairman opened the meeting with greetings and short speech and then invited the independent auditor to present his audit report.

The presenter began with greetings and then advanced with reading his report. As the observer noticed, the report consisted of 4 main parts: address, introductory part, scope part and, opinion part. In the introductory part he mainly reported that the auditors have audited the balance sheet of the organization and the related statement of income and cash flows for the month April, 2007. He added that those financial statements were the responsibility of the organization's management and the auditors' responsibility was to express an opinion on those financial statements based on their audit.

Coming to the scope part of the report, the reporter stated that the auditors conducted their audit in accordance with international standards on auditing. To the reporter, the standards required them to plan and perform the audit to obtain reasonable assurance about whether the financial statements were free from material misstatement. Moreover, he described the content of

his audit report that the audit included examining the evidence supporting the amounts and disclosures in the financial statements and assessing the over all financial statement presentation. As a conclusion, when he came to the opinion part of his report he explained that in his opinion the financial statements gave a true and fair view of the financial position of the organization until April 30th, 2007. There he stopped his speech expressing his gratitude for the participants' attention.

The head of the office took notes of the report and asked participants in English especially the accounting clerks if they had comments, opinions or more elaborations and discussions. The discussion continued. However, the observer did not see accounting clerks giving any idea in English. All raised their opinions, ideas and comments in local languages (Amharic and Afaan Oromoo) even though they were required to express their ideas in English as many foreigner stockholders took part in the meeting. The observer thought that this could be due to poor command of the workers' English language. This result goes in line with findings from questionnaires for accounting clerks in which most of them admitted that their proficiency level in speaking was below average.

It could be summarized from the above discussion the types of language functions the audit report meeting session consisted of. These are greeting, introduction [which distinguish the report from other work reports], description [of the content of the report] and request [of the chairman for comment and opinion].As regards the use of specialist vocabularies in the accounting clerks' communication, although local languages were used for oral medium of communication, it was inevitable to mix specialist words in the local language. For example, they used terms such as credit when they wanted to express in any asset account the credit side is the decrease side, and also the term debit when they wanted to express the debit side is the balance side and the increase side. They were also observed frequently using the term transaction, fore example, when they were interested to express about journalizing transaction in a general journal. In summary the following table presents some communicative activities, forms, functions employed by accounting clerks on their job.

Table 18: Summary of some English language features used by accounting clerks on job as revealed through various observations.

No	Activities	Language function	Language forms	Examples
1	Recording an opening entry	Requesting	- Imperative + please	Please write the amount of each of credit items in the credit column.
		Instructing	-V ₁ +noun phrase + place adv	Write the date of the journal entry in the date column of the account.
		Identification	- adj + noun -participial phrase - noun phrase	- payment record - account affected - balance side - decrease side - increase side
		Reminding	adj + participial phrase	No need of writing the date again on the same journal page.
		Sequencing	First, then	First the page number of the journal is written in the upper right corner. Then, the date of the entry is written at top of the date column.
2	Selecting type of journal or journals the firm will use	Definition	Passive voice	The simplest type of journal is called a general journal.
3	Preparing balance sheet by dividing balance sheet items as assets, liabilities or capital	Classification	Noun or noun phrases	- delivery equipment - cash - land - buildings - office furniture - office supplies

4	Presenting report	Narration	<ul style="list-style-type: none"> - present perfect - past simple 	<ul style="list-style-type: none"> - we have audited the balance sheet of the organization - we conducted our audit in accordance with generally accepted auditing standard
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4.3 Interview

4.3.1 Interview with English Teachers

The college had two English teachers, one BA in English and the other BA in journalism. The former was assigned for the regular students whereas the latter one belonged to extension division. Both teachers responded to the same semi-structured interview which can be seen from appendix 4. Their responses to the interview are presented as follows. When we consider the proficiency level of students in the four language skills and language areas, the two respondents underlined that the learners were good at listening reading and grammar but poor in writing speaking and vocabulary. The responses of the teachers were in line with those of the trainees in which the majority of them showed that they were weak in the area of productive skills (speaking and writing) . Please see section 4.1.5 for details.

The next question directed to the teachers was rating the degree of importance of the English macro skills for the trainees’ subject area of study. Regarding this, both teachers ranked listening to be the most important skill followed by writing, reading and speaking.

Asked about the degree of motivation, clarity and relevance of the course, the respondents replied that the topics and the activities in the existing English course did not motivate them to interact in pair or group discussions. As their text books mainly focused on topics outside of their field of study, it hardly helped them learn specialist languages related to their field of study, according to the teachers. They also acknowledged that the activities in the course books were difficult for the students to carry out easily. In general, teachers affirmed that the present course is far from the students’ subject area of study in its objectives, contents and activities. To this end, one of the teacher suggested that it would be far better to prepare an appropriate English course for the student- trainees in relation to their specific academic and professional goals.

Next the instructors were asked whether the course had the capacity to prepare the students for their academic studies and for their future profession, for example, to write reports, to write official letters, to present oral reports etc. They responded to these questions in short by saying the course basically was developed for the preparatory level students to make them study at university level. Thus they concluded that the present course could not help the trainees for the aforementioned purposes.

As regards the importance of genre types for academic study of the trainees, they ranked them as description, exposition, argumentation and narration in that order of importance. This result however shows difference from the students' responses to a similar question but almost similar to the subject area instructors' responses (see section 4.3.2 for subject area instructors and Table 12 for students' responses). Another question was about the learners' preferences of classroom organization system. In this regard one of the respondents complained that "though I strived to organize the students into small groups to create conducive atmosphere for communicative classroom, the students do not participate actively in the group activities". However, the other respondent reported that he made the students participate in the group process by motivating them.

As far as the learners' preferences of learning activities such as discussions, debating, dialogue, language games and drama activities are concerned, one of the respondents indicated that except some shy students most of the students liked all those activities. The other teacher added the students prefer the activities though it was not convenient to use them as intended for they were much time consuming to carry out. To this end, he remarked syllabus designers should select activities which can attract students' attention. He also suggested that the college need to allocate enough time for English course program, so such activities can be addressed fruitfully.

Further more, the instructors were asked if they felt there was a need to change the present course. They, thus, emphatically pointed out that they support the change of the course. However, they suggested that the new course should also include some contents from general English so the trainees can also learn language that help them communicate in all aspects of their lives. They added that the course should fit more of students' who have specific needs of learning the language to function as effectively as expected in employment and study contexts.

Finally, the instructors were asked to report to what extents do their students face difficulties in using English to carry out activities. The informants showed that a numbers of

learners are passive learners to take part in group discussions and had very great difficulties in asking questions and responding to questions raised by a teacher and other students. They also reported that although the learners were good in the area of listening to lecture still some students faced difficulties to take notes properly. In addition, it was indicated that the students had difficulties in understanding text books and reference materials because of the fact that they had difficulties in understanding (tackling) specialist words in reference books. As a result the learners fail to make notes from reference materials, according to the teachers. At last, the two teachers revealed that the trainees had very great difficulties to write reports, summaries, essays and term papers. For them the activity of speaking and writing was the most problematic areas.

For summary, when they were asked to prioritize the difficulty level of each activity in the check list, they put writing term papers, writing reports and writing summaries as the most difficult activities followed by writing dictations, asking questions and answering questions, speaking at meetings or conferences, taking part in group discussion, understanding written materials and understanding exam questions. Despite insignificant differences, the teachers' ranking order is very similar to that of the subject area instructors and that of the students (see section 4.2.1 and Table 5 of section 4.1.5).

4.3.2 Subject Area Instructors' Semi-structured Interview

Six subject area instructors were interviewed with regard to the students' English language proficiency level, the difficulties that students face in carrying out activities in relation to the subject area they are teaching, degree of the importance of the English macro-skills and other English language activities for teaching subject area courses (see appendix 3).

The first question the instructors were asked was to report how they judged their students proficiency level as regards the macro-skills. The instructors believed that the learners perform better in their receptive skills (listening and reading), than in the productive skills (speaking and writing). For the instructors, the proficiency level of the students in the productive skills was poor. On the other hand, the interviewees were also not happy with the trainees' competence in vocabulary and grammar. Similarly, English language teachers reported that the students were not good at writing, speaking, and vocabulary but better at receptive skills (listening and reading) and grammar. However, subject area instructors reported that although the learners show lower

performance level in productive skills, they were eager to improve these skills. It can be concluded from the discussions that the learners were better at receptive skills than at productive skills.

With regard to the question related to the difficulties students face in using English language to carry out activities in relation to the subject area courses, they reported the following. Concerning the reading activities, three instructors said the students had some difficulties in understanding reference books, academic texts and exam questions. The other two teachers asserted that the learners had great difficulties in reading activities. They added that it was the students' poor reading proficiency that affected the teaching of subject area courses. In this aspect, they underlined that students could not tackle new specialist vocabularies when reading.

However, it should be noted that the response of the first three teachers that rated reading difficulty level of the students to be 'some' was almost in line with the students' self rating (see Table 6 for the students' responses). In respect of listening activities, half of the instructors claimed that the trainees had great difficulties in understanding course lectures whereas the rest of the respondents indicated that they had some difficulties in listening to course lectures. This response also agrees with the students' response to the questionnaire in which the students reported that they had difficulties in understanding course lectures (see Table 6).

The next question related to difficulties in asking and answering questions and taking part in group discussions. In this regard, almost all teachers, except one, replied that the students had very great difficulties in asking and answering questions and involving in group discussions in the classroom. The students' responses to the questionnaire also showed the same situation. Thus one can infer from these findings that the students have more difficulties in the productive skills, especially in expressing themselves orally. In this regard, the instructors pointed out that when the students want to ask or answer questions they mostly use the local language (Afaan Oromoo). Otherwise they prefer to be silent when they are not able to ask or answer questions in English.

Coming to difficulties in writing activities, the teachers revealed that writing summary, audit reports and term papers were the most problematic area seeking more attention than other areas. According to the instructors, the learners faced very great difficulties, especially, to write apprenticeship reports and auditing reports. Moreover, the instructors reported that they mostly use the Over Head Projector in the class as the students were not good at taking notes through

dictations. This finding contradicts the students self rating in which they overrated themselves. Classroom observations also proved the same situation that the students were observed writing misspelt words and facing difficulty to write as fast as possible when dictated.

Having described the difficulty level of each activity in terms of the given rating scale, the instructors, in summary, put the activities in their order of difficulty from most to the least difficulty level. The respondents prioritized the difficulty level of the given activities almost the same way the students did (see table 5) except they ranked the activity of 'writing summary' in the first place and the activity of writing dictations next to writing auditing reports. The other informant ranked 'writing dictations' to be the most difficulty and the activity of 'understanding exam questions' as the least difficulty level. On the whole, a convincive ranking order is made on the basis of the majority of the instructors' responses and findings of the classroom observations (see section 4.2.1.3 for the results of the classroom observations). The ranking order is given in section 4.1.5

When it comes to the relative importance of the English language macro-skills, the instructors gave the first place to the listening skill where as most of them put writing reading, and speaking skills second to listening skill. However, there was disparity between the responses of the students to the questionnaire and that of the instructors on the relative importance of the language skills (see table 7 for the students' responses). Nevertheless, the difference between the two subjects can be reconciled by the results obtained from the observations.

The observation revealed that listening was primarily used followed by writing, reading and speaking in that order of importance. Concerning the need of various English language activities (sub skills), subject area instructors were interviewed to report to what extent the students need to carryout the activities in relation to English. Thus, as regards the listening activities such as listening to lectures, listening to video and audio recordings and following class discussions, the instructors were asked to rate the degree of importance of each activity in terms of rating scales stated as: 'very frequently', 'frequently', and 'sometimes', 'seldom' and 'never' needed.

In this way, all the six instructors believed that the activity of listening to lectures was the most dominant activity followed by listening to class discussions, listening to mates' question and answer. The teachers tried to justify their response as this activity was the activity in which

most of the works of teaching learning process are carried out. For instance, students are supposed to listen to lectures on various topics/subjects. To some teachers, listening to videos/films and recordings were sometimes needed whereas the majority of the instructors reported that these activities were seldom needed. However, one teacher responded that the two activities were never needed.

The interviewees were also asked to what extent the speaking activities were needed in the area of the subjects they teach. Thus, with reference to participating in class or group discussions, all the instructors said that it was very frequently needed. Regarding, asking and answering questions, giving oral reports at group discussions almost all teachers reported that the activities were frequently needed. However, one instructor replied that the activities were sometimes needed. When we come to the activities of presenting project paper, for example, on accounting cycle or financial statements, conversation with foreigners and participating in dialogues, all the six respondents felt that it was sometimes needed for the learners' academic study. In this aspect, the instructors depicted that writing project paper is carried out three times a semester.

Coming to reading activities, the instructors were asked to report to what extent activities such as reading academic texts like. Bookkeeping, Financial Accounting, Journals, Income Tax, etc; reading Balance Sheet, Financial Statements, Income Expense; reading exam questions and reading financial articles and journals; reading on the internet; reading lecture handouts and reading newspapers were needed for the learners academic study. Accordingly, all the informants indicated that reading academic texts, reading lecture handouts, reading exam questions were needed very frequently. However, most of the instructors asserted that reading newspapers, reading on the internet were sometimes needed. The instructors also underlined that reading articles/journals and newspapers do not contribute much for the student's academic study. Here the researcher understands from the instructors' opinion that the students' carryout such type of activities for the purpose of their 'wants' than for their 'needs'. (See section 2.5.1 of the review literature for this point) As to reading balance sheet, financial statement income expense, and proof sheet, the respondents depicted, that the activity was the part and parcel of the main courses as it was very frequently needed.

Finally, the instructors were asked to explain the use of genre types (given in the checklist) in light of the course they offer and also to put the genres according to their importance for the accounting students' academic needs. To begin with, the instructors stated that 'description' is used, for instance, to report the results obtained from recorded transactions and to show the process of journalizing business transactions in a journal. They added that description is employed to explain how to record increase and decrease in asset, liability, capital, and revenue and expense item.

According to the teachers, in lecture or in written texts, 'exposition' is used, for example, to show relationship of accounting' to other fields. As regards 'narration', the instructors reported that it can be used to explain the development of accounting system, for instance, all the events that took place in the development of accounting over the many centuries, since the Babylonian era (around 3600B.C) ancient Egypt and Greek city states. The instructors also informed that the students use 'narration' in the background of their term papers for example to show the phenomena that enhanced the development of accounting as a system.

Concerning argumentation, the instructors said that it is mainly used in the activities of audit reports. They showed that for instance to indicate whether the financial statements are free from material misstatement and to give reasons why the financial statements of a given organization are not in accordance to generally accepted accounting principles the auditors use argumentation. Furthermore, it was explained that argumentation is used in presentations and discussions.

Regarding the need of writing activities, all the subject area instructors reported that writing short notes (summary notes), writing course assignments (term papers), summarizing the accounting cycle writing financial statements and posting journal entries were very frequently needed. The results of the students' questionnaire conform to these findings (see Table 11). On the other hand, activities such as writing personal letters, writing business letters, writing debit memorandum and writing business communication and posting journals were reported to be needed some times. These are writing activates which were added by the teachers as a response to questions which they were asked to make general comments.

At last concerning posting journal entries and writing minutes of meetings most of the instructors reported that these were sometimes needed. It was also indicated that the activity of

writing apprenticeship was sometimes needed. This is because it was carried out once at the end of the year. They added that the activity of writing dictations was less frequently need because of the fact that they mostly utilize 'over head projectors' instead of dictating notes to the trainees. In summary, according to the instructors, making short notes from books, taking notes from lecture class, writing financial statements, summarizing the accounting cycle, writing course assignments (term papers) were reported to be needed most frequently.

Finally, the instructors were asked to put 'genre types' according to their importance for the accounting students' academic needs. Most of them put description in the first order of importance followed by exposition, narration and argumentation. This result conforms with the students' response to the questionnaire (see Table 11). The result of observation also agrees with the results. However, two major area instructors put exposition first followed by description, narration and argumentations. English teachers on their part ranked description first exposition second argumentation 3rd and narration 4th.

4.3.3 Interview with Accounting Clerks

Ten accounting clerks were interviewed concerning their English language difficulties, that is, what they were expected to do on their job but failed because of their lack of language competence (see appendix 6 for the interview question).

As regards their problems in reading activities, seven of the informants, reacted that they had some difficulties in reading instructions and reports whereas two of them reported that they faced great difficulties In this regard, one informant, however, claimed that he had no difficulty in this regard .With reference to reading letters, office regulations and financial policies, six of the sample workers indicated that they were in some difficulties in the area. The other respondent indicated that he had no difficulty in this area.

When we come to the listening activities almost all of them felt that they had great difficulties in listening to videos /films whereas eight of them admitted that they faced no difficulties in listening to discussions at meeting and the other two respondents said that they had some difficulties in this case.

With reference to speaking activities, all the respondents indicated that they had great difficulties in presenting oral reports. As to asking or answering questions during meeting or conference, five of the respondents reported that they had great difficulties. Three of the

respondents indicated that they faced very great difficulty and the other two reacted that they had some difficulties in asking and answering questions .When it comes to writing activities almost all of them admitted that they had very great difficulties in writing reports, for instance, on auditing and financial statements, and in writing minutes of the meeting, office memos and budget conformation .The other two informants confessed that they had great difficulty in these areas .In general ,the respondents reported that they had great difficulties in the area of writing skill .However this response shows disparity from responses in table 3. In conclusion, the response of the sample population disclosed that they faced more serious difficulty in productive skills than in receptive ones.

More over, the interviewees were asked to rank order English language skills according to their importance for their everyday activities. Then, nine of them put writing in the first order of importance followed by reading speaking and listening. Another respondent preferred reading as the most important skill .The person attempted to justify his response by saying that an accounting clerk who can not read for instance manuals, regulations, various formats and notice or announcement cant not carry out his regular duties .However, most of the informants reported that the accounting clerks utilize the writing skill in every case of financial activities .For them, this necessitate the skill of writing over the other ones.

According to the above discussion, the skills are important for the accounting clerks in the order of writing, reading, speaking and listening .This is almost in line with the accounting clerks' response to the questionnaire except that the result of the questionnaire gave priority to listening than to speaking .

4.3.4 Interview with the College Dean

The dean of the college was interviewed on various related issues (see appendix 5 for the structured interview). A summary of his responses to the questions in the interview is presented as follows. In response to questions about the purpose for giving English course to accounting students, the interviewee tried to explain English is the medium of communication in the world of teaching accounting, the purpose behind conducting the course was to develop the proficiency level of the trainees to help them understand the subject matter of their course of study. The dean added that the other purpose of offering the language course was to prepare the students for their future studies at university level.

The dean was asked about a general English proficiency level of the learners. Thus, he rated the proficiency level of the students to be 'poor'. To him this was due to the poor background of the trainees. That is, the way they were brought up during their high school life determine their present achievements. As regards the appropriateness of the present English course, he complained that the syllabus or the materials were not designed in a way that they satisfy the specific communication 'needs' or 'wants' of the learners. That is, the 'general English' or the present 'grade 11 and grade 12 preparatory English courses' were not appropriate to address either academic or professional needs of the learners. In particular, he tried to underline that the course did not go in line with time allotment, the nature of the discipline and the student's needs or wants.

In response to the question of whether there is a need to change the present English language course, he suggested a partial change to a course which comprises both general English and ESP. For him, a total or a complete change of the existing course into ESP English will not help the learners' communicate in the other aspects of their lives. The view of the English teachers was almost in line with that of the college dean in which the teachers reported the new course should include some contents from general English. He also pointed out the new course should be the one that helps the trainees for their academic demands and future job. To him, it should be the course, which makes the learners efficient in both oral and written mediums. He added that the college supports the ideas of the change of the course. Moreover, he promised that the college can provide materials such as cassettes, reference books, photocopiers, Videos, TV sets journals and magazines/brochures for the design of the new course.

With regard to the question of the importance of the skills, the interviewee said all skills are important but in different level of significance. Thus, when he was asked to put the skills in the order of importance, he attempted to arrange them, as writing in the first place followed by speaking listening and reading. This was quite different from that of subject area instructors, English teachers and trainees in which listening skill was considered to be the most important followed by writing reading and speaking.

Chapter 5

Conclusion

Based on the objectives of this study stated in Chapter One and the analysis of the data gathered, the researcher has arrived at conclusions which could form the basis for the development of a new course for accounting students at Africa Beza College, Nekemte Campus. First, a brief summary of the current situation is discussed, then, the proposed criteria are presented.

5.1 Summary of the Current Situation

5.1.1 The Current English Course

- a. The existing English course is irrelevant to the students' subject area of study and future occupation in its contents, activities and objectives.
- b. The content of the course does not include the students 'wants'
- c. The course does not fit the level it is meant, because it is very difficult and unfamiliar.
- d. The course is also not attractive, clear and direct.

5.1.2 Difficulties in Using English Language.

Students face difficulties in using English to carry out various activities in relation to their subject area of study. The difficulties are listed from the highest to the lowest difficulty level in such a way that course designers would balance the degree of focus for each activity when designing a course.

The most serious difficulties students seemed to have is related to writing summary, writing essay or term papers, writing reports, writing dictations, speaking at meetings or conferences, answering questions and asking questions, listening to course lectures, taking part in group discussions, understanding exam questions and understanding texts /reference books and course books.

In the same manner, on job accounting clerks faced difficulties in writing reports, for instance, on auditing and financial activities; writing meeting minutes, office memos and budget

conformation; presenting oral reports; asking or answering questions; listening to video/ films; listening to discussions at meeting / seminars; reading instructions and reports; reading letters, office regulations and financial polices.

By and large, analysis of students' English language proficiency level (present language competence) with respect to the intended uses of the language for their academic study and future occupation reveals the following.

In general terms, the students' ability in receptive skills was rated higher than their ability in productive skills. That is students face more difficulties in productive skills (speaking and writing) than that of receptive ones (listening and reading). Put them in order, the trainees' proficiency level in the macro skills goes from high level to low level as: listening, reading, speaking, writing, grammar and vocabulary (see Table 5].

5.1.3 Resources Availability for New Course Design.

The college has sufficient resources such as cassettes, reference books, internet sources, photocopiers, videos, TV sets, journals, articles and magazines or brochures. Thus the availability of these materials can help the development or production of new materials and can also aid language teaching and learning process. To this end, the college seems to have a positive attitude towards the design of a new English course.

Based on the above situation, the following proposed criteria can be employed to design a new course.

5.2 Criteria for the New Course Design

5.2.1 Teaching Methodology

To succeed in teaching more in an interactive way and to enhance students confidence in using skills, strategies and knowledge, the new English course should employ the following teaching methodologies listed from most favorable to least favorable as to the analysis (see table 4).

- a. The English course should, mainly focus on problem solving approach to enable the learners to learn through problem solving.
- b. The English teacher should make the learners correct their own mistake themselves.

- c. The English course activities should incorporate speaking activities or topics that are based on students' interests.
- d. The English teacher can make use of peer-correction method.
- e. Teaching techniques (classroom learning modes) like drama activities, discussions, debating, conversations listening to model people, role play, listening to radio in English, watching TV in English, writing composition, writing diary, games, studying grammar and teacher's lecture should be used. All the techniques are listed in the rank order from most important to least important based on the analysis.
- f. Course books and syllabus designers are also expected to find ways in which students learn outside of the classroom. Thus, to effectuate this, the study proposes tasks that help learners learn outside of the classroom: talking to friends and other people; reading various books and text books and using cassettes, video films, and charts.
- g. English teachers should employ modes of classroom organization including small group, pair work, large group and individual work in order to make learning more cooperative and to facilitate the reaching learning process.

5.2.2 Content Area

Topic/theme related to the subject area, specialist vocabulary and any other topics/passages with more emphasis on topic related to subject area [accounting] are required to design the new course.

5.2.3 Skills

So as to satisfy the needs of the learners in both subject studies and eventual jobs as well as students' 'want', the new English course should train the students in the four English language macro-skills as prioritized below based on the analysis.

For study purpose listening skill is the most important skill followed by writing, reading and speaking. On the other hand, writing, reading, speaking and listening are the most necessary skills for job purposes in this order of importance.

5.24 Language Activities

Course designers should use a variety of activities which have relevance or resemblance to activities which may be performed in the students' subject area of study or future job. Thus the analysis provides the course designer to employ activities which help learners use their listening, speaking reading and writing skills to understand interpret and process the content of their subject study and professional activities. The activities are put under their respective macro skills as follows.

- a. Listening to course lectures; following classroom discussions; listening to teachers and mates' questions and answers, listening to video/films and listening to recordings.
- b. Participating in class or group discussions; asking and answering questions; giving oral reports; participating in dialogues and conversation with friends/ foreigners.
- c. Reading academic texts and reference books; reading lecture handouts/notes, reading exam questions; reading newspapers and reading on the internet.
- d. Writing (preparing) financial statements; making notes from lecture class or audio recordings, summarizing accounting cycle, writing course assignment (term papers), writing reports after auditing; writing dictations and writing apprenticeship reports.

5.2.5 Genre Types

In the new course, the type of genre identified as key areas in the learners' major courses of study should be incorporated. This would include: description, exposition, narration and argumentation.

5.2.6 Job Related Macro Skills and Activities

As far as the student-trainees future work is concerned, the new course should design activities that develop the students' particular abilities at particular levels in all four macro-skills prioritized as writing, reading, speaking and listening.

- a. The course should develop the students' confidence in listening to discussions at meeting/ seminars; listening to job reports, for example, monthly reports; listening to managers' instructions; listening video / audio recordings related to their occupation.

- b. The new course should also enhance the students' ability of speaking to staff members during routine activities; presenting oral reports; speaking at meeting or seminars and speaking in informal situation.
- c. The course should enhance the students' reading skills to sufficiently and confidently read: reading office regulations, accounting journals/ news papers, business brochures and notice board, reading work reports and reading on the internet.
- d. It also needs to develop the trainees' specific writing skills for: writing clear and accurate work reports, writing office memos/ minutes of meeting, writing vacancy notice and taking notes from meetings/ conference/ seminars.

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Appendix1
Addis Ababa University
School of Graduate Studies
Institute of Foreign Language and Literature
Students' Questionnaire on English Language Needs

Dear students,

This questionnaire is designed for the purpose of gathering data (information) on accounting students English language course needs. The genuine and frank information you give will be of vital importance for the success of this study. I request you to attempt all the questions. You do not need to write your name.

Thank you

1. Background Information

Please give the following information about yourself in the space provided below

- a. Academic level (before entering the college)
- b. Average grade point in EGSEC/ESLCE _____
- c. English grade point in EGSEC/ESLCE _____
- d. Name of the place you came from _____

2. Attitude Towards the Existing English Course

To give information about your attitudes towards the English course you are taking, please circle the appropriate number using the following rating scale.

1= strongly agree 2= Agree 3=Undecided 4= Disagree
5= strongly disagree

No	Items	1	2	3	4	5
a	The course is irrelevant to my subject of area study and my future occupation in its objectives, contents and activities	1	2	3	4	5
b	The course does not fit for the level it is meant it is unfamiliar and difficult	1	2	3	4	5
d	The contents of the course do not include my 'wants'	1	2	3	4	5

3 Students' Learning Preferences

Please read each item below and give information about your way of learning, by circling numbers 1-5 corresponding to the Likert scale given below.

1= strongly agree

2= Agree

3= Undecided

4= Disagree

5= Strongly disagree

3.1 Preferred specialist vocabulary ad topic/theme

No	Items	1	2	3	4	5
a	I prefer topics/ themes related to accounting	1	2	3	4	5
b	I like specialist vocabulary	1	2	3	4	5
c	I like general vocabulary	1	2	3	4	5
d	I like to read any topic/passages	1	2	3	4	5

3.2 Preferred Teachers Teaching Methodology

No	Items	1	2	3	4	5
1	I like the English teacher to let me know my mistakes my self	1	2	3	4	5
2	I like the English teacher to help me talk about my interests	1	2	3	4	5
3	I like the English teacher to give us problems to work on	1	2	3	4	5
4	I like the English teacher to make the students correct my mistakes	1	2	3	4	5
5	I like the English teacher to tell me all my mistakes	1	2	3	4	5
6	I like the English teacher to give us all the correct answers	1	2	3	4	5

No	Items					
1	I like to learn individually	1	2	3	4	5
2	I like to learn in pairs	1	2	3	4	5
3	I like to learn in small groups	1	2	3	4	5
4	I like to learn in one large group	1	2	3	4	5

3.4 Preferred Classroom Learning Modes

No	Items					
1	I like to learn by writing compositions	1	2	3	4	5
2	I like to learn by listening to radio (in English)	1	2	3	4	5
3	I like to learn by watching TV (in English)	1	2	3	4	5
4	I like to learn by listening to model people	1	2	3	4	5
5	I like to learn by discussions	1	2	3	4	5
6	I like to learn by memory	1	2	3	4	5
7	I like to learn by games	1	2	3	4	5
8	I like to learn by debating	1	2	3	4	5
9	I like to learn by dramas	1	2	3	4	5
10	I like to learn by studying grammar	1	2	3	4	5
11	I like to learn through silent observation	1	2	3	4	5
12	I like to learn by role play	1	2	3	4	5
13	I like to learn by listening to the teacher attentively	1	2	3	4	5
14	I like to learn by writing everything in my note book	1	2	3	4	5

3.5 Preferred outside Classroom Learning Modes

No	Items					
1	I like to learn by talking to friends and other people	1	2	3	4	5
2	I like to learn by using cassettes	1	2	3	4	5
3	I like to learn by using videos/films	1	2	3	4	5
4	I like to learn by using written texts/books	1	2	3	4	5
5	I like to learn by using pictures /charts	1	2	3	4	5

5. Proficiency of English Skills

How do you rate your proficiency level in English language? To show your response, please circle numbers 1-5 corresponding to the rating scale provided below.

1=Very good 2= Good 3= Average 4=Weak 5=Very weak

Skills					
Listening	1	2	3	4	5
Speaking	1	2	3	4	5
Reading	1	2	3	4	5
Writing	1	2	3	4	5
Vocabulary	1	2	3	4	5
Grammar	1	2	3	4	5

6 Difficulties in Using English

5.1 To what extent do you face difficulty in using English to carryout the activities listed below?

To show this, circle numbers 1-4 according to the following rating scales.

1= very great difficulty

2= great difficulty

3= some difficulty

4= no difficulty

No	Activities				
1	Reading academic texts, reference books such as income tax and bookkeeping course books, and manuals	1	2	3	4
2	Understanding exam questions	1	2	3	4
3	Listening to course lectures on (e.g. declaration, tax accounting)	1	2	3	4
4	Asking and answering questions	1	2	3	4
5	Writing reports (after auditing)	1	2	3	4
6	Writing summary	1	2	3	4
7	Writing essays/term papers for example in journal, financial account	1	2	3	4
8	Writing dictations	1	2	3	4
9	Taking part in group discussions on (group projects)	1	2	3	4
10	Speaking at meetings/seminars	1	2	3	4
	Others (please specify and rate)				

7. English Language Needs

7.1 Which of the four language skills do you need more than the others for your study of major courses? Put them in a rank order according to their importance 1 being most important and 4 the least.

Listening _____

Speaking _____

Writing _____

Reading-_____

7.2 Indicate how often you need to do any of the following English language activities for your academic studies. Please remember to circle numbers 1-5 as appropriate to you.

1=very frequently needed

4= seldom needed

2=frequently needed

5= never needed

3=sometimes needed

No	Activities					
1	Listening to lectures e.g. on excise tax, income tax, and value added tax	1	2	3	4	5
2	Listening to recordings	1	2	3	4	5
3	Following class discussion (e.g. discussion on keeping ledger)	1	2	3	4	5
4	Listening to videos/films	1	2	3	4	5
5	Participating in class or group discussions	1	2	3	4	5
6	Giving oral reports	1	2	3	4	5
7	Asking and answering questions	1	2	3	4	5
8	Conversation with foreigners	1	2	3	4	5
9	Participating in dialogues	1	2	3	4	5
10	Reading academic texts (e.g. Bookkeeping reference books, like ledger accounts)	1	2	3	4	5
11	Reading exam questions	1	2	3	4	5
12	Reading on the internet	1	2	3	4	5
13	Riding lecture notes/handouts	1	2	3	4	5
14	Reading newspapers	1	2	3	4	5
15	Making notes (from books or journals)	1	2	3	4	5
16	Note taking (from lectures or videos)	1	2	3	4	5
17	Writing course assignments/term papers, e.g. on business communication	1	2	3	4	5
18	Writing reports on (bookkeeping cycle)	1	2	3	4	5
19	Writing personal letters	1	2	3	4	5
20	Writing dictations	1	2	3	4	5
	Others (specify and rate, please)					

8. Which of the following writing types are you expected to produce most of the time? Please put them in order (1 being most commonly expected and 4 least commonly expected) by writing in the space provided.

- a. Exposition (e.g. writing expository essays) _____
- b. description (e.g. describing expository essays) _____
- c. Narration (e. g writing narrative essays) _____
- d. Argumentation (e.g. arguing against and for) _____

Appendix 2
Addis Ababa University
School of Graduate Studies
Institute of Foreign language and Literature
Questionnaire for Accounting Clerks

Dear sir/madam,

The purpose of this questionnaire is to gather some data for designing an appropriate English course for accounting students, at Africa Beza College, Nekemte Campus. Thus, the information you give will be very important for this purpose. Please give your honest and genuine responses to each item.

Please attempt all the items.

You do not need to write your name.

Thank you for your time.

1. Background Information

Respond to the following by giving information about yourself.

Sex: _____

Age: _____

Qualification: _____

Your present work description: _____

Service years: _____

2. Difficulties in Using English

To what extent do you face difficulty in using English to carryout the following activities in your job? .To respond, please circle numbers

(1-4), corresponding with the rating scale provided below.

1= Very great difficulty 2= Great difficulty

3= Some difficulty

4. No difficulty

No	Activities				
1	Reading instructions reports, (on journalizing financial statement)	1	2	3	4
2	Reading letters, office regulations, financial policies	1	2	3	4
3	Listening to video/films	1	2	3	4
4	Listening to discussions at meetings/seminars	1	2	3	4
5	Presenting oral reports	1	2	3	4
6	Asking or answering during meeting/conferences	1	2	3	4
7	Writing reports on (e.g. audit and financial activities)	1	2	3	4
8	Writing meeting minutes, office memos, budget conformation	1	2	3	4

3. English Language Needs

3.1 To answer all the following questions you are provided with a five point scale. Indicate by circling numbers (1-5) whether you very frequently, frequently, sometimes, seldom, or never need the following skills in your job.

1= Very frequently needed 2= Frequently needed

3= Sometimes needed 4= Seldom needed 5= Never needed

Skills					
Listening	1	2	3	4	5
Speaking	1	2	3	4	5
Reading	1	2	3	4	5
Writing	1	2	3	4	5

3.2 Indicate how often you need to do any of the following English language activities for your occupational (job) purposes. Please circle numbers (1-5) corresponding to the rating scales provided below.

1= Very frequently needed

2= Frequently needed

3= Sometimes needed

4= Seldom need

5= Never needed

No	Activities					
1	Listening to discussions at meetings/seminars	1	2	3	4	5
2	Listening to job reports/annual reports	1	2	3	4	5
3	Listening to a manager's instructions	1	2	3	4	5
4	Listening to videos/films	1	2	3	4	5
5	Speaking at meeting (e.g. to top managers, middle managers or line managers)	1	2	3	4	5
6	Speaking to staff members during routine activities	1	2	3	4	5
7	Speaking in informal situations	1	2	3	4	5
8	Presenting oral reports	1	2	3	4	5
9	Reading business brochures	1	2	3	4	5
10	Reading work reports	1	2	3	4	5
11	Reading on the internet	1	2	3	4	5
12	Reading notices	1	2	3	4	5
13	Reading office regulations	1	2	3	4	5
14	Reading newspapers, accounting journals	1	2	3	4	5
15	Writing reports on (work performance)	1	2	3	4	5
16	Writing office memos/minutes of meetings	1	2	3	4	5
17	Writing vacancy notice	1	2	3	4	5
18	Writing notes from seminars (conferences)	1	2	3	4	5
	Other (please specify and rate)					

Please give any ideas or comments that you think have not been included in this questionnaire.

Thank you

Appendix 3

Subject Area Teachers Semi-Structured Interview

Dear Sir,

The purpose of this interview question is to gather some important background information for establishing criteria for developing an appropriate English course for accounting students at Africa Beza College, Nekemte campus. The value of this questionnaire directly relies on genuine and honest responses you give to each item.

1. How do you judge your students' English language proficiency level as regards the following skills? listening, speaking, reading, writing, vocabulary and grammar. You can rate them as: excellent, very good, good, poor or very poor.
2. Do your students face difficulties in using English to carry out the activities listed below in relation to the subject you are teaching? To what degree (extent)?
 - ❖ Reading and understanding academic texts (e.g. tax accounting, journal, auditing financial accounting etc).
 - ❖ Reading exam/test papers.
 - ❖ Listening to course lectures
 - ❖ Asking and answering questions
 - ❖ Writing reports e.g. writing office letter, debit memorandum, office memo and vouchers.
 - ❖ Writing summary
 - ❖ Writing essays/term papers on VAT (Value Added Tax).
 - ❖ Writing dictations
 - ❖ Taking part in group discussions
 - ❖ Speaking
 - ❖ And others

You can rate as:

- ❖ Very great difficulty
- ❖ Great difficulty

- ❖ Some difficulty
- ❖ Little difficulty
- ❖ No difficulty

3. How far are the following skills important for the subject you are teaching?

Listening, speaking, reading, writing

You can rate each skill by putting them in the importance of rank order.

4. Indicate how often your students need to do any of the following English language activities in each of the aforementioned macro skills.

You can respond using the following:

- ❖ very frequently
- ❖ frequently
- ❖ sometimes
- ❖ seldom
- ❖ never

4.1 Listening Activities

- ❖ Listening to lectures
- ❖ Listening to videos
- ❖ Listening to recordings
- ❖ Following class discussion

4.2 Speaking Activities

- ❖ participating in class or group discussions
- ❖ asking and answering questions
- ❖ giving oral reports at group discussion
- ❖ project paper, (e.g. on VAT), presentation
- ❖ conversation with classmates /foreigners
- ❖ participating in dialogues

4.3 Reading Activities

- ❖ Reading academic texts such as bookkeeping, financial accounting, journals, income tax etc.

- ❖ Reading balance sheet, financial statement, income expense
- ❖ Reading exam question
- ❖ Reading financial articles and journals
 - Reading lecture notes/handouts
 - Reading on the internet
 - Reading newspapers

4.4 Writing Activities

- ❖ writing short notes (summary notes)
 - ❖ writing course assignments (term papers)
 - ❖ writing personal letters
 - ❖ writing business letters
 - ❖ posting journal entries
 - ❖ summarizing the accounting cycle
 - ❖ writing financial statements
 - writing apprenticeship reports
 - writing office memos
 - ❖ writing debit memorandum
 - ❖ writing minutes of meetings
 - ❖ writing business communication
5. From the following genre types, which do you think students need most often and which once least for their academic study? Please explain the use of the genres in the course you are offering.
- ❖ Exposition
 - ❖ Description
 - ❖ Narration
 - ❖ Argumentation

Please, add any comments, suggestions ideas or necessary points you think are missing

Thank you

Appendix 4

Semi-Structured Interview for English Teachers

Dear Teacher,

The questions I am going to ask you are concerned with students' attitude towards the course, English, their abilities their preferred learning styles and the relevance of the course to their needs. The purposes of the questions are to collect data for designing an appropriate English course.

Questions for Interview

1. How do you see the English language proficiency level of your students (trainees) as regards the following skills and language areas?

- Listening
- Speaking
- Reading
- Writing
- Vocabulary
- Grammar

You can judge as excellent, very good, good, and poor

2. How do you think the following skills important for students' subject area of study? You can rate them by putting in rank order of importance.

- Listening
- Speaking
- Reading
- Writing

3 How do you find the trainees interest in English language course and its learning? High, Average, Low

4 How do you see the course you are giving with reference to:

- ❖ Relevance/ importance to the students subject area of study
- ❖ Motivation (attractiveness)
- ❖ Clarity/directness

5 What is your opinion as to the capacity of the course to prepare the students for their academic studies and for their future profession (for example, to write reports, to write official letters, to present oral report, etc.)?

6 Which of the following genre types do your students need most often and which ones they need least for their academic study? Put them in order as required.

- Exposition
- Argumentation
- Description
- Narration

7 What manner of classroom organization do your students prefer?

- Lock- steps
- Pair
- Individual
- Small groups

8 How do you perceive your students preference of the following learning activities. High
Average Low

- Conversations
- Dialogues
- Discussions
- Language games
- Debating
- Drama activities

9 If the course is to be changed, should it be completely changed or modified?

10 To what extent do your students face difficulty in using English to carryout the activities under here? You can respond as:

- Very great difficulty
- Great difficulty
- Some difficulty
- No difficulty

1. Understanding textbooks and reference materials
2. Understanding instructions/lectures
3. Understanding exam/test questions
4. Asking questions in class
5. Answering questions
6. Taking part in group discussions
7. Taking lecture notes

8. Making notes from reference books
9. Writing summary
10. Writing report
11. Writing essays/compositions
12. Writing term papers

You can add any other comments, suggestion or ideas you have

Thank you

Appendix 5

Structured Interview for the College Dean

Dear Sir,

This interview intends to gather information about accounting students English course needs. The data you give will be much helpful for designing an appropriate English course for accounting students. My questions are concerned with the purpose of offering English course for the accounting trainees, the appropriateness of the existing course and teaching facilities.

1. What is the purpose for giving English course to accounting students?
2. How do you rate the English proficiency level of accounting students? Are they excellent, very good, good, fair or poor? If they are at lower proficiency, why is it so?
3. What do you think of the appropriateness of the existing course for the needs of accounting students?

See it in terms of

- ◆ Subject area courses
 - ◆ Future occupation/job
 - ◆ Other communication needs (wants)
4. Do you think the present English course should be changed?
 - ◆ A complete change or
 - ◆ Improvement/modification
 5. What is your opinion about the change of the course?
 - 6 Which of the following skills are important for the trainees? Please rank/order them.
 - Listening
 - Reading

- Writing
- Speaking

7 Are the following teaching materials/resources/equipments/facilities available for English designing and teaching of a new course?

- Cassettes
- Videos
- Reference books
- TV sets
- Internet sources
- Journals /articles
- Photo copiers
- Magazines/brochures

8 If you have other suggestions or comments, you are welcome.

Thank you very much!

Appendix 6

Observation Checklist for Accounting Clerks on Job

1. Accounting Clerks in office

What medium and channel of communication are commonly used?

- ❖ Spoken
- ❖ Written
- ❖ Face to face interaction

Communication activities

- ❖ Writing letters/notices/memos
- Written report
- ❖ Writing advertisement
- ❖ Written activities related to journalizing transactions
- ❖ Writing income statement
- ❖ Reading notes/memos/work guidance/balance sheet
- ❖ Reading notice ,advertisements and announcements
- ❖ Reading source documents
- ❖ Reading reference books (e.g. income tax)
- ❖ Listening to reports (e.g. auditing report)
- ❖ Listening to the manager's directions
- ❖ Involving in negotiation
- ❖ Oral reports
- ❖ Speaking at meetings
- ❖ Asking how to fill formats
- ❖ Asking for work guidance (e.g. how to open accounting)

2. During meeting or everyday activities

What kinds of genres and language functions are common?

e.g.

- ❖ Description
- ❖ Exemplification

- ❖ Greetings
- ❖ Instruction
- ❖ Narration
- ❖ Explanations
- ❖ Identification

3. Are specialist -vocabularies used in their communication?
4. What sort of communicative activities, forms, functions and vocabularies are employed?

Appendix 7

Classroom Observation Checklist for Subject Area Courses

Date: _____

Time: _____

Course: _____

Department: _____

Observer: _____

2. What activities are relevant in training accounting students?
 - ❖ Listening to course lectures
 - ❖ Asking and answering questions
 - ❖ Watching videos on financial issues
 - ❖ Report writing
 - ❖ Note making
 - ❖ Note taking
 - ❖ Discussions
 - ❖ Describing, e.g. events process of opening accounting
3. Which skills are dominantly used
 - ❖ Writing
 - ❖ Listening
 - ❖ Speaking
 - ❖ Reading
4. What is the role of knowledge of specialist vocabulary?

Appendix 11

Structured Interview for Accounting Clerks on Job

Dear accounting clerks

The purpose of this interview is to gather data on accounting student English course needs. The information you provide me will be very important for planning to design an appropriate English course for accounting clerks.

My question focuses on your difficulties in using English to carry out activities pertinent to your every day activities at your office and the skills that are most important for your occupation.

1. In which area of your everyday activities or job do you face difficulties? In order to respond to the question use the rating scale worded as 'very great difficulty ' , great difficulty ,' some difficulty' and 'no difficulty'
 - ❖ Reading instructions and reports, for example, on journalizing and financial statements
 - ❖ Reading letters, office regulations ,financial policies
 - ❖ Listening to video /films
 - ❖ Listening to discussions at meeting or seminar
 - ❖ Presenting oral reports
 - ❖ Asking or answering questions during meeting or conference
 - ❖ Writing reports (after auditing)
 - ❖ Writing the minutes of the meeting office memos and budget conformation
2. Which skills are the most important for your occupation? Would you please rank them according to their importance?
 - ❖ reading
 - ❖ listening
 - ❖ speaking
 - ❖ writing

Thank you!

Appendix 12

Sample vocabularies as noticed during the observation of subject area classrooms and pedagogical (instructional) center

Sample of specialist vocabularies (words phrases selected from subject area courses)	Sample of technical terms and phrases selected from charts /tables at pedagogical center of the college
<p>Introduction to Fund Accounting</p> <ul style="list-style-type: none"> - Legal liability - Operational audit - Compliance audit - Validity - Existence or occurrence - Valuation and allocation - disclosure - cut off - Mechanical accuracy - safe guarding - counting - Physical evidence - cut of test - valuation - oral evidence - documentary evidence - inspection - observation - vouching <p>Introduction to Tax Accounting</p> <ul style="list-style-type: none"> - Public expenditure - Public revenue - Capital expenditure - Direct/indirect tax - Proportional tax - Progressive tax - Poll tax - Base of tax - Public debit - Inflation - deflation - recession <p style="text-align: center;">Introduction to Auditing</p> <ul style="list-style-type: none"> - Legal liability - Operational audit - complemance audit - Validity - Valuation and allocation - Presentation and disclosure - Mechanical accuracy - Safe guarding - Counting - Cut-of-test - Valuation - Inspection - Observation - Vouching 	<p>Flow charts/tables</p> <ul style="list-style-type: none"> - Accounting system - Balance sheet - General journal - Chart-of accounts - Doubt entry accounting - Debit side and - credit side - Accounting balances - General journal - Cash journal - Sales journal <p>Posters</p> <ul style="list-style-type: none"> - accounts in the ledger - posting the opening entry - cash journal - asset cash - account payable - liabilities and capital - account title - cash transaction - T-accounts - Capital account - Revenue and expense - Procedure of journalizing - permanent accounts - Credit balance