



## English for Specific Purposes Activities to Enhance Listening and Oral Production for Accounting

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### ABSTRACT

This study explores the use of ESP and its future implementation in an accounting group from a technical High school. Accordingly, it briefly reviews the history of ESP in Business and Accounting as well as the different material and methodologies and approaches used when implementing it. In addition, it provides relevant data about the topic from authors such as Laurence (2011) and Dudley and Evans (2015) which are prominent researchers in the area. The paper also describes activities, in a methodological framework, created to be implemented to better the language learning process with ESP in accounting. Finally, conclusions provide information about the relevance of the use of ESP in accounting, as well as activities that enhance the listening and oral production in the area.

**Keywords:** *ESP, language learning, business, education, accounting.*

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## **Inglés para fines específicos Actividades para mejorar la escucha y la producción oral para la contabilidad**

### **RESUMEN**

Este estudio explora el uso de ESP y su futura implementación en un grupo contable de una escuela secundaria técnica. En consecuencia, repasa brevemente la historia de ESP en Negocios y Contabilidad, así como los diferentes materiales y metodologías y enfoques utilizados para implementarlo. Además, aporta datos relevantes sobre el tema de autores como Laurence (2011) y Dudley y Evans (2015) que son destacados investigadores en el área. El documento también describe actividades, en un marco metodológico, creadas para ser implementadas para mejorar el proceso de aprendizaje de idiomas con ESP en contabilidad. Finalmente, las conclusiones brindan información sobre la relevancia del uso de ESP en la contabilidad, así como actividades que mejoran la escucha y la producción oral en el área.

***Palabras clave:** ESP, aprendizaje de idiomas, negocios, educación, contabilidad.*

*Artículo recibido 02 Mayo 2023*

*Aceptado para publicación: 20 Mayo 2023*

## **INTRODUCTION**

Globally, the implementation of English for Specific Purposes (ESP) has been widely researched and discussed among scholars for many decades. Much research has been conducted and collected in order to provide substantial insights on the implications of using ESP. Studies have been carried out in many countries and have proven to have several benefits, even after being conducted in such different cultures. ESP first became popular in Europe and later Eastern Asia, and in some of these countries, some new branches of ESP were even developed.

It could be implied that ESP could be the future in language teaching because of its mixed methodologies, as well as the way it caters to each professional area, in which proficient and professional proficiency is expected.

## **JUSTIFICATION**

Since studies in ESP all around the world have provided considerable benefits from the use of ESP in different areas. Around 2009 *Ministerio de Educación* (MEP) decided to introduce the new technical programs in English in different professional areas such as Tourism, Executive from Contact Center, and Accounting. Sankey, Vargas and Cox (2011) reported that: “the social, economic, cultural, scientific, environmental and technological world today has demanded that the school curriculum; not only provide knowledge and information, but also promote the development of values, attitudes, abilities and skills aimed at improving the quality of lives of individuals and societies”. (p 9) MEP considered that one of the main necessities was training students in ESP so later on they could be part of a large group of professionals needed, in order to support the work area since many companies were using English as their lingua franca. Sankey, Vargas and Cox (2011) state:

“The Ministry of Public Education, specially the Department of Technical Education, addresses new requirements in its sub-system which offers training of capable medium-level technicians. Starting from the principle that education is the fundamental instrument for developing useful citizens; the program increases the supply of technical specialists and includes information technology in computer networking. (p 5)”

As can be observed above, Costa Rica needed to be able to build a workforce that was able to compete in a globalized world in which technology and language are key in terms of competitiveness. There was a need for professionals able to fulfill the duties from the different technical areas required. Thus, using education as its main pillar since education provides a big spectrum of opportunity in order to grow and evolve as a country, hence making it more proficient in general.

The purpose of studying ESP lies in the need of finding more information on the different way ESP has been used in the Business Area, as well as having a broader perspective on the different methodologies, activities and other factors that directly affect in its implementation. This way, based on the data and expertise gotten from this research, there would be an opportunity to develop several activities that can be put into practice in the areas of listening, spelling and pronunciation in Business.

## **OBJECTIVES**

In this paper, the following objectives will be tested and put into practice in order to achieve the desired results, as well as finding data from the purpose of the research such as later providing recommendations and conclusions.

### **General**

- To propose ESP activities in the accounting area for enhancing listening and speaking skills.

### **Specific**

- To determine how the ESP helps students in the accounting area.
- To identify ESP activities that help students in the development of listening and speaking skills.
- To understand new vocabulary and expressions used in accounting by participating in the activities proposed.

## **THEORETICAL FRAMEWORK**

### **Defining English for Specific Purposes**

During the last couple of decades, ESP has been introduced in many countries in order to strengthen some weakness in their educational systems as well as functioning as an innovative way to catch up with

the latest standards of competitiveness required in the XXI century. Laurence (2011) provides a definition of ESP in which states the following:

English for Specific Purposes is an approach to language teaching that targets the current and/or future academic or occupational needs, focuses on the necessary language, genres, and skills to address these needs, and assists learners in meeting these needs by general and/or discipline-specific teaching materials and methods. (p 10)

As it is observed from Laurence' definition, ESP focuses on providing learners with language instruction; however, its implementation mixes a variety of approaches, methodologies and techniques in order to fulfil not only linguistic objectives but non-linguistic objectives as well. Dudley-Evans and St. John (as cited in Rahman, 2015) provided a more characteristics of ESP and describe:

#### **Absolute characteristics**

- ESP is defined to meet specific needs of the learners.
- ESP makes use of the underlying methodology and activities of the discipline it serves.
- ESP is centered on the language appropriate to these activities in terms of grammar, lexis, register, study skills, discourse, and genre.

#### **Variable characteristics**

- ESP may be related to or designed for specific disciplines.
- ESP may be 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 for learners at secondary school level.
- ESP is designed for intermediate or advanced students.
- Most ESP courses assume some basic knowledge of the language systems. (p 24)

Based on these characteristics presented by the authors mentioned above, it could be inferred that ESP can be used when learners have already acquired certain levels of proficiency since many of the tasks require some complexity, since the subject matter could also deal with specific vocabulary from a

discipline. Other researchers have stated other definitions of ESP, its pillars, concepts, factors, etc.; however, for the purpose of this research, the two definitions presented above will be used as the basis of this project.

### **English for Specific Purposes; Brief History and Methodologies**

Since the use of ESP was promoted in different countries, many have implemented it in the search of getting better results in language teaching and competence. The way its implementation has occurred has been most likely following the same core values needed when using ESP; nonetheless, some educational centers use a variety of activities to see if the process can be enhanced.

To continue describing how ESP has been approached in several countries, first, it is necessary to provide a brief description of ESP and its starting points. Rahman (2015) states:

The emergence of ESP has resulted from many occurrences like the second world war in 1945, the rapid expansion in scientific, the growth of science and technology, the increased use of English as the international language of science, technology and business, the increased economic power of certain oil-rich countries and increased numbers of international students studying in UK, USA, and Australia. (p 25)

Due to the strong movement of ESP, some countries like China even started using Business English as a Lingua Franca (BELF). Guo and Lian reports that: “in China, Business English as an undergraduate program was approved by the Ministry of Education in 2006 and Business English Studies as a discipline and postgraduate program was initiated in 2008.(p 1)

When teaching ESP, it is of great importance to remember that the material needs to cater to the needs from the needs analysis. In business there is an extensive number of books for Business.

Textbooks often provide additional materials for both teachers and students such as workbooks with an accompanying CD, resource packs with photocopiable activities, grammar booklets, videos, access to a specific website for the book, etc. These materials are of particular importance in the EFL situation as it can help to compensate for the limited outside opportunities for exposure to the target language. When the extra materials include reading and listening practice it is especially beneficial as learners often need

to reinforce their ability to use English compared to their capacity to memorize grammar rules and vocabulary lists. (Garcia and Litzler, 2015, p.46)

Some other places have tried using technology to enhance the implementation of ESP and have put into action several applications, platforms, etc. However, studies haven't found there is not considerable benefits that arise from the use of it. A study in Saudi Arabia that had as a major concern finding out the benefits obtain in implementing media to enhance vocabulary found that:

The students who participated in the Facebook tutoring generally exhibited a positive attitude toward this new type of learning experience. The learning achievement of the Facebook group was slightly better than that of the control group. Students' attitudes towards Facebook tutoring were overall positive as the platform provided them with a flexible environment to communicate and share information. However, there was no significant difference in terms of learning achievement between Facebook assisted language learning and traditional classroom teaching. (Slim and Hafedh, 2019 p,66)

### **Task Based Language Teaching**

It is of great importance when developing the topic, it is necessary to define an approach used when using ESP in any educational center. TBLT has been chosen by many scholars as a very resourceful and fruitful type of instruction in language teaching since it connects the subject matter that has been studied during the language lessons with activities or tasks that provide real-life situations. Ellis (as cited in Laurence, 2011): "describes [tasks] as being primarily meaning-focused, and containing some kind of information, reasoning or opinion gap that must be negotiated by the learners. Task should also be designed to have a clearly defined, non-linguistic outcome."

### **Accounting**

There is an urgent necessity to teach accounting in an educational context; the ESP helps the students to have new opportunities and integrate their skills as part of an enterprise. According to Wann (2023) "Accounting education is one of the most important disciplines that students can learn. It teaches students how to manage and analyze financial information to make sound business decisions."

There are times that are changing, and the students are living in different ways to get a job, teachers should be current data. The next paragraph exemplified a new term in business economy: gig economy. “We already live in a gig economy, within which many professionals are engaged in short-term projects. Consequently, the people that work in the gig economy must be excellent at adapting to successfully compete in ever-changing global contexts, with uncertainty, and under time pressure. According to a study by Intuit, in 2020 about 40 percent of workers in the US will be employed temporarily by various organizations to carry out single projects. And it stands to reason that, since these tasks might be quite unique in nature, they will require creativity, self-management, and digital skills.” (Press, 2019)

It refers to individual projects, part time jobs, sporadic tasks, then the organizations hire self-employed workers for specific or short-term projects.

As Wann (2023) states “Accounting is a service-based business. Its purpose is to offer quantitative information, primarily financial, regarding economic entities that are important for making economic decisions and choosing among possible courses of action.” Therefore, it is important to teach it as a subject and to promote English as a second language to have an integral learning opportunity where students are ready not only in the main subject, but also to work internationally.

### **Methodological Framework**

The ESP listening has as an objective to develop active listeners, to facilitate interactions and comprehension. The students have to be exposed enough to the reality that is experienced inside companies or accounting situations. It is the aim for the research, looking for different approaches to improve students’ interaction inside an enterprise.

According to Christine C. M. Goh stated about the ability to listen to English for Specific Purposes have the following aspects:

“Exploring the construct of ESP Listening, Cognitive process and knowledge sources, listening skills and metacognitive processes, Researching ESP listening, Instruction and materials, Future direction, Developing listening academic skills, Recommendation for teaching” (Scarlet)

Those elements help the ESP listeners to get a successful listening process, to find the specific materials to achieve the students' and teachers' goals, and to develop the skill for acquiring academic objectives.

## **Activities**

### ***Listening***

#### ***Listening Activity #1***

In this activity the students listen carefully to the audio #1, they pay attention to details, understand, and fill in the gaps. The teacher has already practiced and clarified the most basic vocabulary about accounting.

The students listen to the audio from 2 to 3 times, and then they tell the class what the relevant information that they listened to is. The next step consists of the students completing the blank spaces about a conversation heard. Besides, they must follow this example and in groups they should create a similar one with a specific situation.

#### ***Listening Activity #2***

The students study general vocabulary connected with accounting and ethics at a company. The video gives some ideas how to handle ethics in specific situations, aspect which is very important to take it into account. (see annex 2)

In this activity, the students will watch a video about ethical chocolate. They have to complete a list with new vocabulary or phrases, vocabulary or phrases already known, and aspects to take into account about ethics at the company. After that, they make groups and make only one list of those elements. Finally, the teachers have to encourage their students to present their own ideas about this controversial topic.

On the other hand, regarding the necessary skills to have assertive communication in any context it is impossible to leave aside the fact that oral communication is still the main channel human beings use in order to externalize their thoughts. In this sense, Osborn and Pearson state that "Competence in oral communication - in speaking and listening - is prerequisite to students' academic, personal, and

professional success in life.” (p1). For this reason, the development of oral skills is a major task the teachers of ESP have in order to give the students the tools to be successful professionals in the future. There are thousands of activities and resources that the teachers can use to develop these skills. In this project we will present 3 activities to promote the development of oral skills, in this case focused on the topic of interaction in the company.

### ***Listening Activity #3.***

The teacher introduces vocabulary related to accounting and the students practice them by repeating them aloud. Then, the teacher says sentences that have vocabulary, and the students have to write it next to the vocabulary. (See annex 3). In this activity, students review vocabulary and have real examples of sentences used with the vocabulary.

Teacher checks if wrote the sentences correctly and the meaning of the sentences they heard and wrote. Students can create other sentences with the vocabulary.

### ***Speaking***

#### ***Speaking Activity #1***

The students are given a paper with the flag of a specific country of the world. Besides, the paper contains 10 personal information questions that the students must answer with fictitious information as if they were a person from the country represented by the flag in their paper. (see annex 3). After that the teacher must explain to the students that they must pretend they are in a company’s party and they are the new employees of the company, so they must interact with the other employees in order to get acquainted with their new partners. The teacher plays some music to simulate a party and the students begin their interaction. Once the students have had several small conversations with their partners the teacher asks them to sit in a circle and exchange the information they remember with their classmates.

#### ***Speaking Activity #2***

The students are explained about the characteristics and important details of a job meeting. They are presented with examples of important questions asked during a meeting and given samples of that type of conversation. Once they have all that information, they are asked to form pairs and formulate 15

questions to be asked in this kind of situation (see annex 4). Once they have the questions, the students will exchange them with another pair, and they will answer their classmates' questions. After that, questions and answers will be given back to the group that originally formulated the questions and these students will check that the answers are appropriate based on the tips previously given by the teacher. Finally, students and teachers have a group discussion about the reasons why some answers are correct or incorrect.

### ***Speaking Activity #3***

The teacher gives the students a job meeting agenda, (see annex 5) They must use the agenda to role play the meeting, following all the parts in it. In order to make the role play the students must create the dialogues of the meeting. The activity is planned to have students work in groups of 4 and the whole meeting must last a minimum of 10 minutes and a maximum of 15. Once all the groups are ready, they present the role play in front of the whole class.

### ***Pronunciation***

#### **Pronunciation Activity #1**

Diversity and inclusion are controversial topics but those are relevant inside a global company with diverse societies. Diversity is all about respecting and appreciating different kinds of thoughts and people. It is important to teach inclusive vocabulary in the unit, mainly when they are studying interaction at the company with clients, friends, coworkers, and chiefs.

The teachers read aloud some problems or situations. The students are in groups and pay attention to the situation raised. In each group analyzes the issue and present a "solution" in front of the class. The students have to use the vocabulary studied in classroom and they have to be thoughtful with pronunciation during the speech.

The teacher reads the following case:

a. Today you have a client who has had strong experiences in other companies because of his/her sexual preference. S/He wants to make a business, how do you interact with this client? What are some advices for other employees in the same situation? Justify your opinion.

The teacher reads the following case:

b. The client wants to sign a business of advertising where the main topic will be Diversity and Inclusion in Corporation around the World. How do you present the publicity considering that people do not feel excluded? Remember you should use most vocabulary in your presentation and interaction at the enterprise.

### ***Pronunciation Activity #2***

Being aware of the different responsibilities people have when they get a job is a very important teaching our students need to experience. For this reason, the following activities were planned with the objective of providing the students with a small sneak peek of what is to come for them once they get a real job where they must put into practice the knowledge they acquired in school.

The students should talk about their duties in the accounting department and why they are so important in a company. Students should create a situation where they can provide examples of what they do every day.

### **CONCLUSIONS**

English for Specific Purposes is a relevant approach in which the students are centered in learning. It focuses in communication skills and the pupils are exposed to real practice and international cultures. The educators have to be well trained in those specific purposes and bring to students real work simulations to be prepared for the job profiles that current companies request. ESP gives a competitive tool in a world where students have to be prepared themselves for specific goals or specific accounting purposes.

By providing these exercises to students that are studying accounting in high school, students are practicing getting a job in an international company where English is a must to be hired. It is important that students know basic vocabulary they normally use everyday in the accounting area, so they can be ready to use it in English scenarios. Practicing listening and speaking skills combined with the accounting field is very beneficial for students that are learning how to develop themselves in the job

market. Therefore, the activities proposed in this research are very beneficial for students and gives them an idea of a real-life job experience.

In conclusion, English for Specific Purposes is a very interesting and complex approach that needs careful preparation of the teacher but overall, the implementation of the activities needs a conscious and genuine interest of the students who at the end will be the ones to get the benefits from the whole process.

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## ANNEXES

### Listening Activity #1

Transcript: Accounting conversation. Listening 1.

Taken from:

[https://www.liveworksheets.com/worksheets/en/English\\_as\\_a\\_Second\\_Language\\_\(ESL\)/Accounting/Accounting\\_Cycle\\_Conversation\\_nh27717gf](https://www.liveworksheets.com/worksheets/en/English_as_a_Second_Language_(ESL)/Accounting/Accounting_Cycle_Conversation_nh27717gf)

Accountant 1: Do you have a 1 \_\_\_\_\_ Mr. Smith?

Accountant 2: Certainly, Nancy. What can I help you with?

Accountant 1: One question - how do I collect the 2 \_\_\_\_\_ ?

Accountant 2: Actually, you don't collect them.

Accountant 1: Really? How do I 3 \_\_\_\_\_ ?

Accountant 2: The 4 \_\_\_\_\_ managers give them to you at the end of every month.

Accountant 1: Ah, I see. And then I just 5 \_\_\_\_\_ the data in the accounting software?

Accountant 2: That's right. 6 \_\_\_\_\_ the data from the source documents in the accounting software.

New Vocabulary/Phrases	Vocabulary/Phrases already Known	Expression about Ethics

**Listening**

**Activity**

**#2**

**Listening Activity #3**

Liquid assets: \_\_\_\_\_

Balance sheet: \_\_\_\_\_

Net income: \_\_\_\_\_

Property: \_\_\_\_\_

Payroll: \_\_\_\_\_

Liabilities: \_\_\_\_\_

Journal: \_\_\_\_\_

Expense: \_\_\_\_\_

Gross: \_\_\_\_\_

Income tax: \_\_\_\_\_

Transcript:

Liquid assets are important for a company to maintain a healthy cash flow and cover any short-term obligations.

Net income is a measure of a company's profitability, calculated by subtracting all expenses from its revenue.

Property, such as land, buildings, and equipment, is a long-term asset that can appreciate in value and generate income for a company.

Payroll is a liability that represents the wages and salaries owed to employees for their work performed during a specific period.

Liabilities are debts or obligations that a company owes to creditors, such as loans, accounts payable, and taxes.

A journal is a record of all financial transactions that a company makes, including the debits and credits for each account.

Expense is a cost that a company incurs to generate revenue or maintain its operations, such as salaries, rent, and utilities.

Gross revenue is the total amount of money a company earns before subtracting any expenses.

Income tax is a government levy on a company's earnings, which must be paid to the appropriate tax authority.

Speaking activity #1. Annex 4.



## Italy

- 1- What is your name? \_\_\_\_\_
- 2- Where do you live? \_\_\_\_\_
- 3- What's your nationality? \_\_\_\_\_
- 4- What is your profession? \_\_\_\_\_
- 5- Are you single or married? \_\_\_\_\_
- 6- Do you have hobbies? \_\_\_\_\_
- 7- What things do you hate? \_\_\_\_\_
- 8- Do you have any children? \_\_\_\_\_
- 9- What department of the company do you work for?
- 10- Do you like to dance?

### Speaking activity #2 Annex 5

There is going to be a meeting from a company that has branches in 4 countries. The boss is going to ask some questions related to the income and the expenses of the products they sell.

The students are explained about the characteristics and important details of a job meeting. They are presented with examples of important questions asked during a meeting and given samples of that type of conversation. Once they have all that information, they are asked to form pairs and formulate 15 questions to be asked in this kind of situation.

### Speaking activity #3. Annex 6.

Meeting Agenda

- 1- Greeting
- 2- Review of minute from last meeting
- 3- Requirements for new hirings
- 4- Ideas for advertisement campaign
- 5- Farewell