การจัดหลักสูตรภาษาอังกฤษเพื่อการสื่อสารโดยใช้ทักษะภาษาการสื่อสารตามสถานการณ์จริงของการทำงานด้านการบัญชี

TARGET-SITUATION-BASED ENGLISH COURSE DESIGN: DIRECT TRANSFER FROM CLASSROOM TO ACCOUNTING WORKPLACE

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บทคัดย่อ

        เนื่องจากความต้องการที่เพิ่มขึ้นสำหรับนักบัญชีไทยที่มีความรู้ความสามารถในการสื่อสารภาษา
อังกฤษ บทความนี้จึงนำเสนอกรอบแนวคิดเพื่อการออกแบบวิชาภาษาอังกฤษเพื่อจุดประสงค์เฉพาะ
(English for Specific Purposes: ESP) ในหลักสูตรการบัญชีระดับอุดมศึกษา โดยมีวัตถุประสงค์หลักเพื่อ
อำนวยความสะดวกในกระบวนการเรียนการสอนภาษาอังกฤษเพื่อจุดประสงค์เฉพาะด้านบัญชีโดยมีความ
มุ่งหวังที่จะเตรียมนักเรียนไทยสาขาบัญชีให้มีความรู้ความสามารถภาษาอังกฤษที่ใช้ในสถานที่ทำงานด้าน
บัญชี ในการที่จะให้นักเรียนไทยบรรลุเป้าหมาย บทความนี้จึงนำเสนอกรอบแนวคิดเพื่อการออกแบบวิชา
"ภาษาอังกฤษสำหรับสถานที่ทำงานด้านบัญชี" โดยมุ่งเน้นทั้งด้านทฤษฎีและด้านปฏิบัติในการวิเคราะห์
สถานการณ์เป้าหมาย (Target Situation Analysis: TSA) ภายใต้แนวของการวิเคราะห์ความต้องการ และ
เป็นการมุ่งเน้นตั้งแต่ระยะแรกของการสร้างรายวิชาตามสถานการณ์เป้าหมายของสถานที่ทำงานด้านต่างๆ
(เช่นด้านการพูดและการเขียน) ซึ่งรวบรวมมาจากสถานการณ์เป้าหมายของภาษาอังกฤษด้านบัญชีที่ใช้อยู่
จริงในโลกและสถานการณ์เป้าหมายดังกล่าวถือว่าเป็นองค์ประกอบที่สำคัญของการออกแบบรายวิชาภาษา
อังกฤษสำหรับสถานที่ทำงานด้านบัญชี และโดยภาพรวมจะทำให้เห็นภาพได้ชัดเจนจากข้อมูลที่นำเสนอใน
บทความนี้ ซึ่งผู้บริหารหลักสูตรและผู้ปฏิบัติตามหลักสูตรภาษาอังกฤษเพื่อจุดประสงค์เฉพาะจะสามารถ
ปรับปรุงวิชาภาษาอังกฤษสำหรับสถานที่ทำงานด้านบัญชี ทั้งแง่มุมด้านทฤษฎีและมุมมองอื่นที่ครอบคลุม
หลายๆด้านซึ่งเกี่ยวข้องกับขั้นตอนของการดำเนินการ ประเด็นปัญหาด้านการเรียนการสอนและการพัฒนา
วิชาภาษาอังกฤษเพื่อการสร้างรายวิชาภาษาอังกฤษตามสถานการณ์เป้าหมายสำหรับสถานที่ทำงานด้าน
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ABSTRACT

        Due to an increasing demand for Thai accountants with English language communicative abilities,
this paper proposes a framework for designing an English for Specific Purposes (ESP) course within
a tertiary level accounting curriculum. It is primarily aimed at facilitating the teaching-learning process in
discipline-specific English courses in the hope of preparing Thai accounting students to become
linguistically competent accounting professionals in their future workplaces. To achieve this goal, the
primary intention of this paper is to present an "English for Accounting Workplace" course design in order
to highlight the theoretical and practical aspects of conducting a target situation analysis (TSA) under
the umbrella of a needs analysis. This highlights the initial stages of devising a target-situation-based
course with workplace genres (i.e. spoken and written genres) gathered from real-world target situations;
these will be considered the major components of the course design. Overall, it is envisaged that
the insightful input presented in this paper will allow accounting curriculum administrators and ESP
practitioners to improve the theoretical aspects and comprehensive views relating to procedures, pedagogical
issues and course development in devising a target-situations-based English for the accounting workplace course.

Keywords: Needs, Accounting, Workplace Genres, Target Situations, English for Specific Purposes (ESP)

Introduction

Typically, accountants are glued to their desks all day long and their routines involve dealing with numbers and various forms of paperwork. By contrast, in present day modern business organizations, accounting professionals are performing more active roles, and their working styles have been changed drastically to be more interactive and competitive. Accordingly, accountants' effective communication skills have become increasingly crucial in the sense that they are required to communicate not only with their expatriate colleagues but also with English-speaking clients in their workplace. Therefore, English courses in tertiary level accounting programs in Thailand need to expand to accommodate the changing needs of accounting workplaces and must ensure that accounting students are adequately prepared to be future accounting professionals with the ability to communicate in English. To make this goal more easily achievable, this article sheds new light on the role of target situation-based English for the accounting workplace as an English for specific purposes(ESP) course, emphasizing needs analysis from workplace genres that Thai accounting graduates will need to cope with in target situations in their future workplaces.

This article will thus provide some insights into the preparation of workplace-situation-based English course design for the development of an accounting curriculum in tertiary institutions in Thailand. With regard to accounting textbooks, there are often gaps of localization in context, suitability and applicability for accounting students learning English. Therefore, ESP practitioners as course designers are encouraged to devise a course of English for the accounting workplace based on selected workplace genres gathered from a target situation analysis (TSA). The course designer should take into consideration the types of workplace genres, collection methods, availability of authentic materials, and pedagogical issues for teachers with respect to the ongoing development of materials, tasks, and learner evaluations for the course. This article is divided into four sections: the English communication skill needs of Thai accounting students, an overview of needs analysis and TSA for ESP course design, the process of devising a target-situation-based course, and pedagogical issues in implementing such a course.

1. English language communication skills needs of Thai accounting graduates
1.1 Needs of English proficiency for employment and workplace communication skills

Learning professional communication skills in the accounting workplace is primarily aimed at enabling accounting students to establish good relationships so that they may carry out their future jobs more effectively and efficiently. For example, the need for accountants to develop communication skills has recently been recognized by several professional accounting organizations and potential employers, both at home and abroad. Studies which have examined the accountants' needs for English language communication skills include the work of Burns and Moore (2008), who emphasized that accountants' soft skills are considered as a major determinant of sustained relationships with clients. Almajed and Hamdan (2015), took a similar view, examining accountants' English communication skills in the workplace, and they proposed that English language communication skills should be developed among graduates to reach better understanding beyond that achieved through mere classroom instruction. The ultimate goal, described by Brown and Chatterjee (2012), of devel oping English language skills in discipline-specific English courses is to meet employers' needs for accounting graduates with strong generic and communicative skills. In the local context, according to a study carried out by Kountur and Huo (2013), one of the three most important skills required by employers for accounting careers in Thailand is English language skills. For Thai accounting graduates, effective English language communi- cation is needed for job-seeking purposes and also in order to perform competitively in the workplace.

The development of English language communication skills in accounting education will fulfill both these needs. If Thai accounting students are not well equipped with English communication skills to become linguistically competent Thai accounting professionals, they will face many disadvantages in both local and international workplaces.

The latest factor contributing to the increasing need for Thai accountants with English language communication skills is Thailand's recent accession to the ASEAN Economic Community (AEC) which has created overseas employment opportunities for Thai accountants and collaboration among accounting professionals in the ASEAN region. In accordance with the ASEAN Framework Agreement on Services (AFAS) and the Mutual Recognition Arrangements (MRA), Thai accounting professionals have been entitled to free workforce mobility within the ASEAN member countries since the establishment of the AEC in 2015 (ASEAN, 2009; Suttipun, 2012). On the other hand, these opportunities pose the considerable challenge of preparing Thai accountants with effective English language skills to communicate with their ASEAN colleagues in both local and overseas workplaces across the AEC region. In essence, Thai accountants are eligible to enjoy many privileges across local, regional and international workplaces if they are well equipped with good English communication skills.

1.2. Needs of ESP course development in accounting curriculum

Due to the continuing regionalization and globalization of accounting careers, as stated above, the importance of English communication skills for the career development of Thai accounting professionals has been growing steadily, via accomplishing social and business transactions in their workplace. In previous studies, Suttipun (2012, 2014) and Pichayasupakoon (2014) pointed out the accounting students' awareness of English language communication needs and called for greater attention to be paid to the development of their language skills in Thai universities' accounting curriculum. Suttipun also investigated the factors influencing the readiness of the Thai accounting students for the AEC and found that English language communication skills were the most influential factor when entering the AEC. In order to successfully compete with their AEC counterparts, he recommends the development of English for Specific Purposes (ESP) courses which would play a vital role in the Thai accounting curriculum. In light of this, Thai universities should focus more on their students' improvement of not only accounting knowledge but also English language skills. However, no further studies have yet been conducted for the development of discipline-specific English courses in the accounting curriculum to fill such a gap.

More recently, many tertiary institutions in Thailand have had a tendency to choose general business English as the mainstream ESP course for students of all disciplines. This common practice may be due to the scarcity of ESP textbooks in areas such as accounting, or the incapability of ESP teachers to produce homegrown instructional materials or design courses that require sound knowledge of subject matter with relevant experience. Thus it remains a challenge to decide whether to use a commercial textbook or design a needs-based English for accountancy course devised by ESP teachers with or without the collaboration of content specialists. Although there has not been any comprehensive research conducted to evaluate the effectiveness and reliability of English for accounting textbooks, a brief review of the "English for Accounting" textbook written by Evan Frendo and Sean Mahoney, published by Oxford University Press (and which is currently used by two private universities and three technical colleges in Thailand) is discussed below.

The four key elements in this review are relevance, suitability, authenticity and applicability of the content areas and tasks in textbooks. The main focus of this book is on learning accounting terminology and macro communication functions of accounting professionals at the middle and senior management levels of a company (e.g., interactions between the general manager and the financial director

or between the senior accountant and the CEO, etc.); and it thus provides inadequate input for micro or surface level target situations where entry level accountants communicate with their colleagues, immediate supervisors, and clients, who are all non-Thais, on a daily basis. As a result, emphasis in this book is placed on macro aspects of accounting subject matters, and this lessens the coverage of workplace communication skills with which entry-level accountants need to be equipped. To remedy this, and to be more beneficial to students, the first unit of the book should include specific language functions and useful expressions for a job interview or use day-to-day job functions of entry level accountants. Furthermore, the sequencing of topic areas and tasks should be arranged in terms of relevance and applicability; for instance, in the listening practice for Unit 1, students could be distracted by debt problems being discussed during the board meeting (Frendo & Mahoney, 2011, p. 10) while listening to introductions, such as meeting people, offering hospitality and greeting people in the office. Also, in Unit 3, "depreciation" was not a relevant topic under the main theme of tax accounting (p. 22), while this item was left out of the illustration of financial statements in Unit 2 (p. 14).

The conversation scripts in all units were structured with lengthy and complex "native speaker to native speaker" interactions; thus, students with a low level of English communication skills will find them hard to understand. Some writing tasks should also be preceded by illustrations of generic structures and the text structures of particular written genres with models to enhance students' real-world awareness and acquire rhetorical knowledge. Another debilitating factor about this textbook is not fostering localizatio or utilizing authentic materials. In this regard, the lack of localization in the text may decrease students' interests, motivations to learn, and make them feel alienated, since the examples take place in English speaking countries and the participants are all native speakers. On the other hand, the underpinnings of localization and authenticity in tasks and activities may heighten students' intrinsic motivations in their learning process and help them see more relevance and applicability to their future workplaces. In their study conducted on ESP textbook evaluation, Benavent and Penamaria (2011) accentuated the need to use authentic materials and argued that being able to utilize workplace genres in authentic materials would be more practical for students, pointing out that such opportunities are not currently provided in textbooks.

As far as needs analysis is concerned, studies which have examined the applicability of ESP textbooks include the work of Cunningsworth (1995, cited in Maryam & Sara, 2014), Mehisto (2007, cited in Maryam & Sara, 2014), who explicated that a commercial textbook in a particular field should first match the objectives of the course and workplace needs. The role of needs analysis in ESP text-books has been taken up by researchers such as Eslami-Rasekh (2010, cited in Maryam & Sara, 2014) and Mohammadi and Moghadam (2015), and they revealed that some ESP textbooks are not based on any systematic needs analysis which identifies students' specific needs and locality. Therefore, the unsuitability of many ESP textbooks results from failing to conduct a needs analysis and the author's preset guidelines ignoring the target audience (Baleghizadeh & Rahimi, 2011). Using more demanding and time-consuming teacher-generated materials will thus enhance students' motivation for learning and better fit the entry level accountants' specific communicative needs in their workplace, as mentioned by Vicic (2011). In these circumstances, due to the shortcomings and limitations of commercial textbooks, the fact is that devising a needs-based ESP course will surely fill such gaps. In this regard, it is first necessary to look into the role of needs analysis and Target Situation Analysis (TSA) to determine the input for needs-based English for accounting workplace course design.

2. Needs Analysis and Target Situation Analysis (TSA) for ESP courses

2.1 Overview of needs analysis and a growing demand for target- situation- based courses

A detailed definition of "needs" is provided by Robinson (1991): "Needs can refer to students' study or job requirements, that is, what they have to be able to do at the end of their course". From a pedagogical point of view, Richards (2001) lays emphasis on the fact that a sound educational program should be based on an analysis of learners' needs, and that procedures used to gather information about learners' needs are known as needs analysis. In this respect, Hutchinson and Waters (1987) argued for a pedagogical view of the ESP course as a detailed analysis of the language features of the target situations based on an analysis of learners' needs, or needs analysis. They further stated that the course content must fulfill the target needs of learners and be relevant to target needs. To gather data from the workplace about learners' communication needs for the course, Chambers (1980, cited in Dudley-Evans & St John, 1998) suggested Target Situation Analysis (TSA), which focuses on the needs of students' language skills and their target-level performance in the workplace. As a consequence of this, the purpose of TSA is to determine the key linguistic features of a target situation in the workplace, as Dudley-Evans and St John (1998) outlined.

The main instruments for conducting target situations analysis include questionnaires, structured interviews, observations, analysis of authentic spoken and written texts, discussions, and assessments. As Hutchinson and Waters (1987) conceded, "the topic areas and the communication tasks of the target situations need to be defined as an initial stage of devising courses." To be more specific, in the target situations analysis, the course designer should analyze samples of workplace genres with underlying target language skills and authentic texts (Dudley-Evans & St John, 1998) before they are contextualized in an ESP course. In this regard, after acquiring the organizational and linguistic features of the selected workplace genres, students will be more prepared to use English for effective communication with colleagues and clients in their professional fields in the future (Zivkovic, 2016). The course designer would then be able to produce target-situation-based courses to identify and narrow the gap between the English language training provided by universities and the English communication skills required for accounting professionals.

3. Devising a target-situation-based course

3.1 Identifying workplace genres for course design

In more recent work on ESP genre studies, Rahman (2015) defined ESP as teaching a specific genre of English for students with specific goals. Burns, Joyce, and Gollin (1996) examined in detail the organization of genres and described how genres typically comprise the beginning, progressing and ending of a communicative event which can be described as the generic or schematic structure. Specifically, generic structure refers to genre-specific discourse structures, such as the discourse structure of a business letter, audit report, presentation, job interview, discussion with clients, or service counter, etc. This term is often used interchangeably with the term schematic structure. In order to achieve the social and transactional goals of target situations, the course designer should look into the generic structure of each target situation where language skills are used to achieve communicative goals. The study of each situation will consist of (1) purpose (e.g., to discuss taxes with a client, to inform the auditors who are examining year-end accounts, etc.); (2) specific participants or interlocutors (e.g., the accountant and the client, the accounting clerk and the expatriate colleague, etc.); (3) setting, which is the location where the communication takes place (e.g., the accounting department, the client's office, etc.); (4) mode of communication (e.g., face to face conversation, telephone conversation, email, memo, fax, etc.); and (5) language skills utilized (i.e., speaking skills, writing skills, etc.).

In many target situations, accounting workplace genres mainly include spoken genres and written genres shaped by the communicative actions of participants in target situations. This assumption is supported by the study done by Wu and Chin (2010) which indicated that speaking and writing are the most required communication skills for employees who are working for local and international financial institutions.

Concerning these two productive skills, many researchers such as Almajed and Hamdan, (2015), in their current study, considered students' English speaking ability as the most effective communication tool in the workplace and the most required skill to achieve more career opportunities such as financially attractive accounting jobs. In workplace settings, as Burns et al. (1996) pointed out, the use of spoken genres varies in social and transactional situations. According to their analysis, spoken interactions in the workplace concerning formal and casual conversations can be identified as either transactional language or interactional language. As they differentiated, transactional language is the exchange of some form of service or information (e.g., an inquiry for reimbursement claimed by an employee), while interactional language involves the creation and maintenance of personal relationships (e.g., introducing a newly recruited accountant to the accounting staff members). Consequently, the transactional and interactional situations used in the course should include how language is used by speakers in different contexts for purposeful communication in the accounting workplace. Many workplaces have spoken genres which consist of various sub-genres; for example, accountant-client meetings, weekly staff meetings and internal audit committee meetings are sub-genres of the meeting genre which includes face-to-face interactions between target participants. Other spoken genre types may involve discussions, consultations, oral presentations, telephone communications and their sub-genres.

Regarding non-native English-speaking accountants' English speaking ability, Gray (2009) acknowledged the inadequate oral communication skills of many accounting graduates entering the workplace and suggested that effective interactions concerning common workplace spoken genres should be taught in classroom through goal-oriented task-based activities, using authentic materials collected from the needs analysis. Notwithstanding this, authentic spoken language data for needs analysis tends to be less accessible than written documents. As with spoken genres, written tasks performed in target situations can help students focus on particular linguistic features and discourse strategies of common workplace written genres. During the TSA, according to Yates and Orlikowski (1992), the course designer should collect samples of written genres used by ac-counting discourse communities, ranging from general workplace written genres to specific workplace written genres, and analyze the language features being used for organizational purposes. This sugges-tion may be directly linked to the previous study of Devitt (1991, cited in Yates & Orlikowski,1992) who examined and identified the common written genres of the tax accounting profession used in six major accounting firms.

The organizational workplace written genres can be identified as internal and external correspondence genres such as letters, memos, emails, faxes, etc. for communication purposes. To cope with various workplace written genres, tasks and activities should allow students to comprehend and analyze generic or schematic structures, text structures, grammatical forms, sentence patterns and lexis; these strategies are employed by participants in each stage of the target situations. In the further analysis of written genres, Paltridge (2001) noted that one written genre may comprise a wide range of different text types such as discussion, suggestion, explanation, consultation, and so on. As in spoken genres, the target situation analysis should also look at sub-genres or specific organizational genres; for instance,

a credit reminder is a sub-genre of the business letter while audit reports, financial analysis reports, and budget variance reports are sub-genres of the report genre. Therefore, the most applicable sets of workplace written genres and their sub-genres will involve the course framework so students are familiar with different types of written texts related to the accounting profession. In addition to this, as Paltridge suggested, students should understand the rhetorical conventions employed in workplace written genres and pay special attention to their communicative purpose, target audience, key organizational features, grammar, and vocabulary.

3.2. Essentializing spoken and written workplace genres in the course design

It is apparent that productive skills, namely speaking and writing, should be emphasized more in the preparation of target-situation-based course design. Integrated spoken and written interactions involve words and expressions that occur in the target situations in the accounting workplace. In target situations, spoken discourse is often interrelated with written discourse and the language used in the spoken and written texts will overlap in many different ways in workplace communication. For these reasons, the course designer should integrate related spoken and written texts appropriately in course design and classroom teaching to achieve the communication goals. In the classroom, teachers should discuss experiences of how spoken and written discourse may be related (e.g., a letter of complaint following up on a telephone call) and the proportion of these skills involved in each workplace genre. Furthermore, students can point out any interrelationships and contrasts between the spoken and written language used in identifiable stages of target situations (e.g., sending an email to the client after a phone conversation, writing a draft for the minutes during the meeting, etc.) to raise their awareness of ways to cope with workplace genres. Consequently, spoken and written discourse should be integrated authentically into the course framework, rather than teaching written and spoken languages as separate skills.

Authentic materials in a workplace may include videos of meetings, interoffice memos, faxes, business letters, email messages and reports used in the workplace. Bojovic (2006, cited in Brunton, 2009) and Zivkovic (2016) asserted that the instruction materials in ESP courses should be authentic, up to date and relevant to the students' specializations, and also that the tasks should be authentic and pertinent to the students' future professional needs in order to heighten their engagement in real-world tasks. Due to privacy concerns, however, many companies are unwilling to allow outsiders to collect job-related texts or record spoken interactions that occur in their workplace. To overcome this restriction, Swales (1990) recommended that "when materials are not available, adaptation and simplifications by eliminating dense contents are desirable to make text more semi-authentic." Another suggestion made by Bhatia (1993, cited in Wu & Chin, 2010) highlighted obtaining secondary data from discipline experts as an alternative to such circumstances. ESP teachers should thus strive to utilize authentic or semi-authentic materials in tasks and activities to reflect target situations.

3.3. Incorporating workplace genres into the course design

After completing the target situation analysis, the next step is to develop the main framework for the ESP course in the accounting curriculum. In the wake of the ASEAN Economic Community (AEC), Aguirre (2013) suggested quality assurance for accounting graduates and quality of curriculum implementation to ensure the competitiveness of accounting professionals in the region. In the studies of Iwai et al. (1999 cited in Bingol et al. 2014), Owoyemi (2012, cited in Barati et al, 2015) and Abudhahir et al. (2014), there is universal acknowledgement that collecting information from needs analysis will serve as the basis for designing courses and developing curriculum that

will meet the target situational needs of a particular group of students. In terms of the core components of the course design, Paltridge (2001) elucidated that it includes the objectives, organization of genres, content areas, types of teaching and learning activities, the roles of teacher and learner, and the role of instructional materials. It is also essential that the objectives in the course syllabus should be pragmatic and achievable (Richards, 2001). As suggested by Nunan (1988), collected language items should be in line with what the students need to know and the students should be able to accomplish the communicative tasks effectively in accordance with the stated aims of the course.

It is essential when devising a target-situation-based course that the preparation process involves collecting, selecting, analyzing, synthesizing, categorizing, sequencing, and modifying workplace genres and incorporating them into the topic areas that match learners' needs. During the process, the ESP practitioner, who assumes the multi-roles of teacher, collaborator, course designer, researcher and evaluator, as described by Dudley-Evans and St John (1998), should look into workplace genres in each target situation in terms of purpose, setting, participants, language skills employed and mode of communication. During the target situation analysis and course planning stage, the involvement of potential employers, subject specialists, and representatives of accounting alumni should also be taken into account since they are all considered the stakeholders in the process of course design and the development process. The stakeholders' reflections, suggestions, and feedback will be valuable input for implementing the course and monitoring progress.

3.4. Developing a target-situation-based English course for accounting students

In order to implement a target-situation-based course for accounting students, the two-part course should be initiated in their sophomore year after completing general English courses. During the first course, students should be introduced to job-seeking skills for employment such as describing positions and responsibilities of entry-level accountants, the basic accounting transactions they need to deal with, and workplace communication with non-Thai colleagues and clients, etc. Students will learn both semi-technical and core technical vocabulary utilized in target situations by using authentic materials such as employment letters, emails, memorandums and other documents pertinent to accounting–related interoffice correspondence. More career-specific situations will be embedded in the content of the latter course in the following semester; students will acquire more core accounting vocabulary, language functions and linguistic features of workplace genres such as dealing with financial performance, financial reporting, budgeting, taxation, etc. The tasks and activities include spoken and written genres involved in talking on the phone, preparing reports, attending meetings, giving presentations, and consulting with clients, etc. that reflect authentic target situations in the accounting workplace.

Table 1 shows the accounting workplace genre samples that were collected from a local auditing and accounting company and one of The Big Four Accounting Firms in Thailand where English is used as the medium of communication. As can be seen, it illustrates an overview of workplace genres in each target situation and the language skills employed between the target participants in order to achieve the communicative purposes.

Table 1: Sample target situations in accounting workplaces

	Target situation	Purpose	Participants	Skills involved	Genre type
1	Writing an email regarding Thai personal income tax	To explain Thai personal income tax implications and obligations post-arrival and pre-departure	1) Thai accountant 2) Non-Thai client	Writing	The e-mail clarifying taxable events for onshore and offshore source income according to Thai tax regulations
2	Telephone conversation with a client regarding Thai personal income tax	To brief the client regarding Thai tax implications and obligations during the assignment in Thailand	1) Thai accountant 2) Non-Thai client	Speaking (face-to-face)	The telephone interactions between the accountant and the non-Thai client discussing personal income tax

Table 1: Sample target situations in accounting workplaces (Continued)

	Target situation	Purpose	Participants	Skills involved	Genre type
3	Writing an email to the client	To inform the client with a summary of the total amount of tax to be paid to the client for further actions (i.e. fund transfer)	1) Thai accountant 2) Non-Thai client	1) Reading (client's issues) 2) Writing (e-mail)	The e-mail describing a summary of monthly tax reports
4	Sending the audit schedule to the client	To inform the client about the audit schedule and request a list of documents to be submitted	1) Thai accountant 2) Non-Thai client	1) Speaking (phone) 2) Writing (e-mail)	The telephone interactions for preliminary information and follow-up emails for more details
5	Conducting a meeting with the client to provide post-audit information	To report audit outcomes to the client and make recommendations	1) Thai accountant 2) Non-Thai client	Speaking (face-to-face)	The conversational reporting of the audit outcomes and making recommendations

4. Pedagogical issues in implementing a target-situation-based course
4.1. Teachers as practitioners and teaching discipline-specific language skills

In target-situation-based ESP courses, as stated earlier, the teacher's role is a facilitator of the students' learning process, the organizer of instructional materials, and the designer and the developer of the course. To accomplish these roles, they need both content knowledge and pedagogical knowledge. In reality, teachers in ESP courses usually have little knowledge of the content or specialized areas in accounting. Consequently, interdisciplinary cooperation between ESP teachers and subject specialists in teaching is a way to resolve any situation where the ESP teacher has inadequate specialist knowledge. Such collaboration will bring about a balance between language and content in teaching; students will acquire accounting terms and jargon derived from authentic materials selected by the subject specialist for enhanced comprehension. Brooks (2014) suggested that, "ESP teachers will need to teach technical vocabulary to assist in the learner's process of acquisition despite the lack of technical expertise in the subject matter they are teaching." However, as he later pointed out, provided that the technical vocabulary is too specific to a certain discipline or field, students should be persuaded to learn and acquire subject-specific core vocabulary in their accounting–related texts.

Teaching core vocabulary in accounting is still posing a great challenge to many new ESP teachers who lack a background knowledge in accounting. As described by Brooks (2014), students need to learn both semi-technical vocabulary (e.g., revenue, expenses, debtor, creditor, payable, receivable, fraudulent, etc.) and core technical vocabulary (e.g., ledger, journal, trial balance, balance sheet, bank reconciliation, cash flow statement, ratio analysis, budget variance, etc.) which both play a vital role in the teaching of these courses since both are utilized in various target situations. When incorporating technical vocabulary or accounting terminology into a target-situation-based course, workplace genres should be analyzed to compile a list of the most common words used in each situation in terms of frequency of occurrence. It is hoped that utilizing real-world materials will accustom students to accounting terms and jargon applied in target situations when they are engaged in tasks and activities.

In the classroom, teachers should raise students' rhetorical awareness in their learning; for instance, teachers need to highlight the role of politeness strategies to achieve both social and transactional purposes through conversations, letters, faxes and e-mail messages. It is useful for students to analyze similarities and differences in the language features of workplace genres in social and transactional contexts. In addition to rhetorical awareness, the course designer should outline the sociocultural knowledge students need to employ when dealing with colleagues and clients in target situations; to successfully communicate between participants from diverse cultural backgrounds. Wu and Chin (2010) claimed that good workplace communication between foreign clients will be established without any cross-cultural miscommunication if employees are well equipped with proficient English oral skills. When students perform the workplace genres in tasks and activities, according to Bhatia (2000, cited in Paltridge, 2001), teachers also need to focus on aspects of generic competence including communication skills and problem-solving skills, etc., to help students cope with more challenging communicative situations. The ESP practitioners should, therefore, equip students with generic competence and sociolinguistic skills to become competent language users in their workplace (Mizne, 1997).

4.2. Utilizing real-world tasks in technology-supported learning environments

In English for accounting workplace courses, students should be introduced to a number of real-world accounting workplace genres. Tasks and activities in these courses should represent both real-life tasks and pedagogic tasks with the main focus placed on developing the required language communication skills. Burns et al. (1996) contended that real life tasks draw the language content, procedures and activities as much as possible from authentic sources and, as Blakeslee (2002, cited in Haan & Mallett, 2010) argued, "these tasks are recognized as useful transitional experiences that bridge classroom and workplace contexts for students." In a recent study (2016), Zivkovic asserted that students' interactions when engaging in authentic tasks reflect what and how they will need to communicate in target situations. He proposes that, for ESP courses, teachers should incorporate technology into the language learning process and that the real-life tasks should be set up in the ESP digital classroom (i.e., accounting laboratory) where technology is utilized as an instructional tool to perform technology-assisted tasks. He stressed the application of technology in real-life tasks such as utilizing accounting software applications that will enable students to find solutions to real-world problems, while promoting their critical and analytical skills in their learning process.

4.3. Ongoing course evaluation and development

Teachers and curriculum planners should be engaged in an ongoing process of review and evaluation of courses in order to bring about curriculum revision (Richards, 2001). Throughout the course, teachers need to set out a framework of evaluation criteria which can be used to assess students' performances and monitor their progress through tasks, activities and tests. Learner evaluation and development activities will also involve (1) students' performance in pre-course and post-course tests; (2) employers' end-of-internship evaluation of the students' language communication skills while in the workplace; (3) employers' opinions of the communicative abilities of accounting graduates via surveys and interviews; and (4) reflections of alumni on their language communication experience in their workplace. The ongoing analysis of outcomes from the various sources will provide valuable input for current course evaluation and for future refinement and realignment of the course. Simultaneously, there should be an ongoing study of the dynamic nature of the workplace environment to find new accounting workplace genres in modern business organizations.

The diagram below illustrates the relationship between target situations in the workplace and the target-situation-based courses. The set of objectives from the course is directly linked to the purpose of target situations in workplace settings as per the diagram. Likewise, skills performed in target situations are reflected in language skills employed during the course. Details of each part of this model are developed and updated by ongoing analysis of target situations in the workplace.
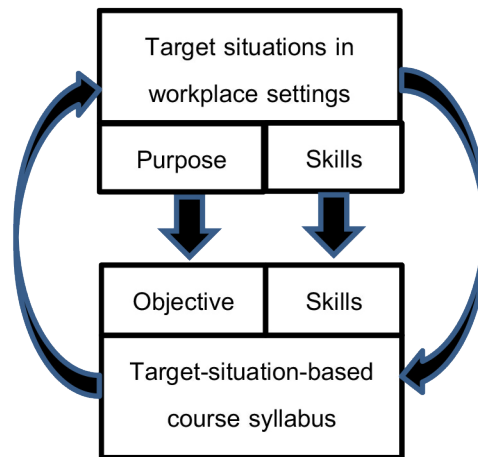
Diagram 1: The relationship between target situations and the target situation-based course syllabus

Conclusion

In a nutshell, since English language communication skills have become increasingly important for the employment opportunities and career development of Thai accountants in both local and overseas workplaces, accounting curriculum administrators should find ways to provide opportunities for accounting students to be exposed directly to English language communication skills in their curriculum. The many aspects of target-situation-based courses presented in this article will therefore encourage curriculum developers and course designers to facilitate career-oriented English for the accounting workplace courses to enhance the communicative skills of Thai students of accountancy while learning their discipline. It is assumed that these aspects are also applicable to the design of English for Specific Purposes (ESP) courses in other disciplines.

Despite the limitations of data collection for accounting workplace genres, these can be resolved through collaboration between the key stakeholders: ESP practitioners, subject specialists, alumni, employers and professionals from the Federation of Accounting Professions of Thailand (FAP) and from The Big Four Accounting Firms in the curriculum development process. Among them, the ESP practitioner will play a far more central role to take the necessary measures to raise the quality of teaching, materials and tasks. The ESP practitioner will monitor the teaching-learning process, set the criteria to evaluate the learners' acquired skills, conduct research projects, and keep up with ever-changing target situations in English-medium accounting workplaces for the continuing development of the course.

Further areas that need to be explored are (1) employers' expectations of Thai accounting graduates' English language communication skills in local and international workplaces; and (2) language communicationproblems they encounter in both social and transactional target situations. Even though more concerted efforts need to be made and more work needs to be done in developing these courses, it is hoped that the fundamental aspects of course design and the pedagogical issues presented in this article will be a starting point for devising a target-situation-based course. Raising awareness of the role of English in the accounting workplace will help shape accounting curriculum development in tertiary institutions in Thailand. In so doing, well-designed target -situation-based ESP courses will equip Thai accounting graduates with career-oriented English language communication skills which are essential added value to their accounting careers.

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