

# **English that counts: Designing a purposive communication course for future accountants**

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### Abstract

Prompted by curricular changes in the college level brought about by the recent K-to-12 implementation in the Philippines and informed by industry inputs, this research presents a syllabus for an *English for Accountants* course geared at making future accountants work-ready. The study adopted Bell's (1981) English for Specific Purpose Language Teaching Syllabus Design as framework and outcomes-based education or OBE as educational model, both of which focus on the analysis of learner needs and learning outcomes as starting point for course design. The learning outcomes, teaching strategies, instructional materials, and assessment methods were all determined based on the findings of Philippine studies exploring employer perspectives and investigating final-year students' perspective of work-relevant communication skills in accounting practice. The resultant syllabus was subject to qualitative validation through consultation with subject area experts and English language teachers in the university.

2

**Key words:** English as a second language instruction; language usage; communication in the workplace; accounting education; English for specific purpose

## 1. Introduction

One of the defining changes in the Philippine education system in the past decade is the adoption of the K-12 policy, which mandates the addition of two years in the traditional 10-year pre-university program. This move is promised to offer several benefits to the Filipino nation, including “strengthening early childhood education, making the curriculum relevant to learners, ensuring integrated and seamless learning, building proficiency through language, gearing up for the future, and nurturing the holistically developed Filipino” (www.gov.ph/k-12/). One of the salient features of the K-12 program provides senior high school graduates (grades 11 and 12) the option to choose a track aligned with their interest and competence. The options are Academic, Technical Vocational-Livelihood, and Sports and Arts. After completing the requirements and obtaining a satisfactory rating in the competency-based assessments, grade 12 graduates who pursue the non-Academic alternatives may already practice their vocational specialization. On the other hand, those who chose the Academic track move on to higher education for further studies in one of three strands—Business, Accountancy, Management (BAM); Humanities, Education, Social Sciences (HESS); and Science, Technology, Engineering, Mathematics (STEM). Universities and colleges all over the country may opt to offer vocational courses, academic courses, or both.

This major shift in the dynamics of basic education naturally prompted changes in the curriculum of higher education. One critical implication is the integration of college general education courses (i.e., mandatory courses for all undergraduate students irrespective of their major) in the grades 11 and 12 curriculum. To illustrate, Oral Communication in Context, which used to be offered to first or second year college students, is now a core subject for grades 11 or 12. The same is true for other general education courses in literature, math, philosophy, natural sciences, and social sciences. This change was brought about by the implementation of the College Readiness Standards (CEB Resolution No. 298-2011) authored by the Commission on Higher Education (CHED) Technical Panel for General Education. The said resolution aims to

make students “better prepared to enter the tertiary level” and “allow higher learning institutions to tighten the focus of their undergraduate curricula, as well as conform to international standards of higher education as articulated by UNESCO and other international bodies” (p. 2). To achieve these goals, the two-fold premise of the standards holds that a 12-year pre-university education is a prerequisite for entry to college or university and that “foundation courses in college will no longer be necessary at the university level” (p. 3). This new rule was certainly met with questions and protests, particularly from college faculty members handling general education courses.

To clarify its position, the CHED released Memorandum Order (CMO) 20-2013 to explain the revised general education curriculum. This provision reaffirms the value of general education, particularly in the holistic “development of a professionally competent, humane and moral person” (p. 3). However, it also mandates the reduction of general education courses from 63 to 36 units. The general education curriculum (GEC), based on CMO 59 series of 1996, required 24 units of language and literature, 15 units of mathematics and natural sciences, 18 units of humanities and social sciences, and 6 units of mandated subjects (i.e., life and works of Rizal and Philippine history). Meanwhile, in the revised GEC, only 24 core courses, 9 elective courses, and 3 units on the life and works of Rizal are needed. One of the core courses is Purposive Communication (PurCom), which is described as “writing, speaking and presenting to different audiences and for various purposes” (p. 6). As defined, the course is clearly a variant of Language for Specific Purposes or LSP. One point of contention is—What language should be used in teaching this course? CMO 20-2013 stipulates that, “general education courses maybe [sic] taught in English or Filipino” (p. 6). The language decision is left to the universities and colleges.

While Filipino is evidently used in local business-to-business transactions in the Philippines, English remains widely recognized as the international language of business. With the prevailing efforts to participate in the ASEAN economic integration, member countries can better establish and strengthen business ties by further developing their

proficiency in this language, which they use in common. The Philippines, placing fifth in the productivity and competitiveness ranking of ASEAN countries (Malinao, 2015), can benefit from training its future business professionals to be competent in their use of English in the workplace. This contention is supported by the earlier study of the author, which investigated the specific application of English skills in the work of entry-level accountants in audit firms. Prompted by curricular changes in the college level and informed by industry inputs, this research aims to present a course design for an English for Specific Purpose (ESP) course geared at making future accountants work-ready. The proposed syllabus uses outcomes-based education as its framework, consistent with the practice of most higher education institutions in the Philippines (Borsoto, Santorce, Lescano, Simbulan, Maquimot, & Pagcaliwagan, 2014).

## 2. Literature review

Related literature on ESP abounds, focusing on different aspects of course design, including needs analysis, learning outcomes, teaching strategies, instructional materials, and assessment methods. Some recent findings related to these topics are discussed to explore potential adaptations for this study.

Outcomes-based education (OBE) is a learner-centered educational model that focuses on the learning outcomes of students (Driscoll & Wood, 2007). Unlike other models that focus on coverage of topics, specific teaching strategies, and learning styles of students, OBE prioritizes “departure skills” (p. 6) or what the students should be able to do after finishing the course. While this philosophy has been evident in the United States and the United Kingdom as early as the 1980s, a more profound understanding of its salient features was facilitated by Spady (1994, as cited in Killen, 2000), who articulated the difference between traditional and transformational OBE. Whereas the former prioritizes mastery of discipline-specific and interdisciplinary academic targets, the latter focuses on developing competencies that are relevant to “students’ future life roles” (p. 2), which includes being a communicator, team player, and leader in their

chosen workplace. To realize this ideal, instructional planning involves deciding on three important matters—learning outcomes, teaching strategies, and assessment. Determining these key aspects of course design, thus, necessitate careful analysis of learners' needs.

### *Needs analysis*

While general English courses typically ascribe equal attention to the four language skills (listening, reading, speaking, and writing), ESP focuses only on those skills that are known to be relevant to the learner's target profession (Teodorescu, 2010). These skills are determined through needs analysis, which informs decisions on course content and syllabus design (Ting, 2010). Rahman (2015) discussed several types of needs analysis for ESP course design, including Target Situation Analysis (What are the language requirements in the learner's academic setting or target occupation?), Learning Situation Analysis (What do learners want to learn based on their felt or subjective needs?), and Present Situation Analysis (What are the learners' language strengths and weaknesses prior to the ESP course?). One or a combination of these methods can provide valuable insight for syllabus designers.

Applying Target Situation Analysis in the case of accounting majors, Tenedero and Vizconde (2015) identified the specific language requirements for university graduates joining audit firms in Metro Manila by conducting a survey and interviews with key personnel involved in the hiring process (i.e., partners and human resource directors). Their Business Communication Leverage Model suggests that the five English language skills crucial to the employment and workplace functions of new accountants are *convince* (interview skills), *compose* (writing, particularly e-mail and minutes of meetings), *comprehend* (reading, particularly researched information about clients), *concentrate* (listening, particularly attentiveness during meetings and responsiveness to oral instructions), and *click* (communication technology know-how, especially e-mail and telephone skills). For comparison, Tenedero (n.d.) also investigated 302 final-year accounting students' perception of the preferred communication skills of new accountants

in audit firms. As a kind of Learning Situation Analysis, the findings of this allied perception study show that the students perceived skills in interview, reading, and communication technology as highly relevant to their target occupation. This report suggests convergence of students' and employers' views, but the same cannot be said of writing and listening, which were both rated lower by the students than the employers. The noted incongruence in skills expectations identifies the critical areas of study that need to be reprioritized by students. Careful decisions have to be made, therefore, on the positioning and presentation of these skills in the ESP syllabus.

In addition to these specific English language competencies needed in the business workplace, other ESP studies have also highlighted the significance of cultural knowledge as it is inextricably linked to language (Drobot, 2014). This connection is evident, for instance, in certain cultural differences in the form and substance of specific genres, including the use of mother tongue in the work process (Lam, Cheng, & Kong, 2014). As an example, Holmes, Marra, and Schnurr (2008) found that Maori and white New Zealanders have different practices in opening and closing meetings—the former seems to be explicit and elaborate whereas the latter tends to be brief and minimal. Focusing on the business language scenario in Hong Kong, Flowerdew and Wan (2010) discovered that accounting reports are presented in English but the actual work or process is done using three languages—Cantonese, Putonghua, and English. This is confirmed by Kankaanranta and Louihiala-Salminen (2010), who acknowledged that “globally operating business professionals all seem to need two languages to do their work: their mother tongue and English” (p. 206). It is, therefore, crucial that students are trained to be “flexibly competent” (p. 208) to adapt and respond appropriately to the cultural nuances of international business professionals. Supportive of this contention, St. John (1996, as cited in Lockwood, 2012) suggests that, “an interdisciplinary approach (to ESP for business) is called for to take account of language, interpersonal communication skills, business know-how, and cultural issues” (p. 16). Evidently, cultural knowledge and multilingual practices in the workplace, along with the specific work-relevant

communication skills, should be considered in the syllabus design of an ESP course for business majors.

### *Intended learning outcomes*

In determining intended learning outcomes for an ESP course, Dudley-Evans and St. John (1998, as cited in Adjoran, 2013) underscore the necessity to adopt “the underlying methodology and activities of the discipline it serves” (p. 166). This means capitalizing on simulations to provide meaningful tasks applying all the communication skills valued in the workplace. Evans (2012) suggests employing such an approach to develop the emailing competence of business majors. The same may be done for the other target communication skills—speaking, writing, listening, and reading.

### *ESP teaching strategies*

Studies in ESP course design offer practical and varied suggestions that are worth considering in this research. In her study of an ESP course offered in a Hong Kong university, Ho (2011) identified time as a critical constraint to achieving the seven course intended learning outcomes designed for the 13-week course. As a remedy, she suggests providing guidelines and model texts instead of using the discovery approach, which appears to be less efficient. Another recommendation is capitalizing on cooperative learning tasks as they help minimize the workload for both the students and the teacher (Ho, 2011) and also reduce the anxiety of less competent students while developing their social skills (Dehnad & Nasser, 2014). To target the specific language skills, other teaching strategies suggested are the use of podcasting to develop listening skills through authentic audio recordings (Kavaliauskiene & Anusiene, 2009), the use reading materials to supplement lectures since reading facilitates more retention of subject-specific terminologies (Mezek, Pecorari, Shaw, Irvine & Malmstrom, 2015), and collaboration between English language teachers and technical subject instructors in designing



meaningful writing activities that approximate workplace tasks (Wingate & Tribble, 2012).

Another interesting proposal is the use of blended learning strategies by utilizing e-learning platforms, such as Moodle, to expose students to a mix of digital and traditional text types characteristic of their target field (Adjoran, 2013). In the absence of such e-learning facility, other computer-assisted language learning methods may be employed as authentic learning experience in the use of computer technology to integrate the different language skills, to promote learning autonomy, and to address the problem of In-class Subject Knowledge Dilemma or ISKD (Tsai, 2011). A specially designed courseware may serve as the expert partner of ESP teachers, who do not have sufficient background on the technical course content. Hence, instead of being pressured to know all the answers to students' questions about terminologies, the teacher can simply assume the role of course facilitator—observe students' behavior, monitor their learning, arrange the schedule of lessons, and encourage students to explore more content in the courseware. The effectiveness, feasibility, and acceptability of these teaching and learning strategies, which have been experimented in international universities, are worth exploring.

9

### *Instructional materials*

Besides teaching strategies, another important aspect of course design is instructional materials. *What textbook should be used? Should a textbook be used at all?* To answer these questions, two important issues are highlighted in related literature. The first issue is the noted “divergence between the principles espoused in the textbooks and the practices adopted in the workplace” (Evans, 2012; Williams, 1988, as cited in Lam, Cheng, & Kong, 2014). Evans (2012) makes an example of the standard textbook recommendation to compose correspondence with a proper opening, body, and closing, which is rarely followed in actual workplace email communication. The level of formality also varies between external and internal emails and depending on the cultural

and company practices of the emailing parties. Clearly, exclusively relying on textbooks is not an ideal practice.

The second issue provides a possible answer to the textbook quandary—the role of authentic texts in ESP courses. Johns and Nodoushan (2015) and Laborda (2011) report that authentic materials are preferred to teach the language of the target profession. Unlike typical textbook examples, however, authentic materials do not necessarily follow all the rules and conventions of language use discussed in the classroom. They are unedited records of natural language use mostly by native speakers and, as such, are not originally made for language teaching (Kilickaya, 2004). Rather, they are prepared to accomplish real-world tasks, for which ESP courses aim to prepare the learners. For instance, Adjoran (2013) used 3-minute videos and authentic reading texts from Internet sources to introduce a new lesson to ESP tourism students. The result was improved student involvement in the discussion.

In case authentic texts are too complex or unavailable, Swales (2009, as cited in Laborda, 2011) proposes making “semi-authentic” materials through adaptations and simplifications. In addition to adaptation, Chan (2009) advocates supplementation since it is unlikely to find one material that satisfies all the evaluation criteria for an ideal course material. One way to supplement is to involve students in developing teaching and learning materials (Laborda, 2009). Such an approach may promote learner autonomy and yield a more varied and rich collection of authentic texts. Preparing such an assortment of materials for an ESP course for business majors necessarily entails collaboration among subject experts, language teachers, and ESP learners.

### *Assessment methods*

The final element in an outcomes-based course plan is assessment. Tsou and Chen (2014) offer a comprehensive ESP program evaluation framework, which considers course evaluation, learner assessment, and teacher participation/empowerment. They

identified possible tools to use for each category, including perception surveys and achievement surveys. These instruments, however, seem to be more summative, that is, focused on obtaining feedback at the end of the course.

Dehnad and Nasser (2014) suggest conducting a placement test prior to the course to identify the English language proficiency level of the students. The results may be used to form mixed-ability groups for collaborative tasks, which can facilitate learning through peer mentoring and support. Ongoing assessment is also encouraged throughout the course to help monitor students' language proficiency, understand their learning styles, discover students' interests and background experiences, develop their capacity for self-assessment, and promote learner autonomy (Yuan, 2008).

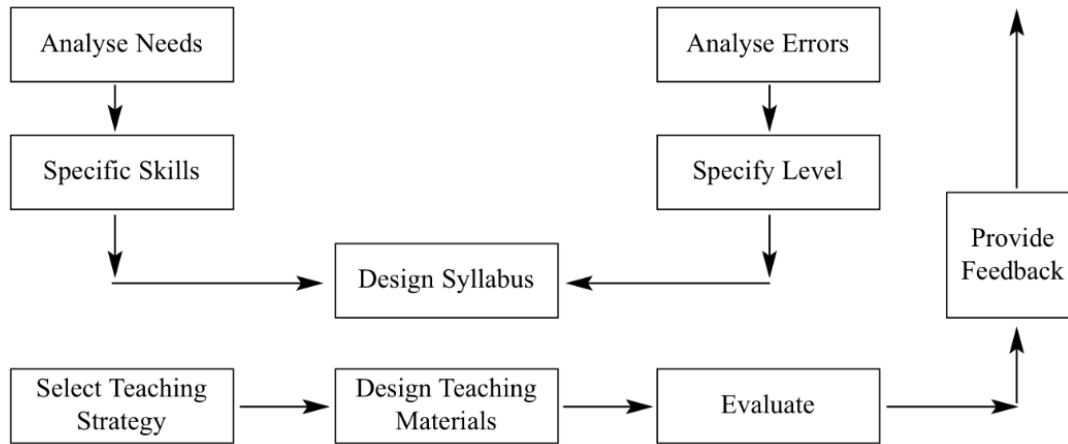
While some ESP course designers opt not to include formal assessments to lessen failure anxiety among adult learners (e.g., Dincay, 2010), others have come up with more task-based forms of evaluation in place of the traditional paper-and-pen test. Ting (2010), for instance, used portfolio and situational role-play to assess the learning of airport information desk staff, who underwent an ESP course. Capitalizing more on communication technology, Adjoran (2013) asked students of Tourism English to prepare digital portfolios and to upload these in their class e-learning platform, where it may be viewed by their teacher and classmates. These innovative approaches, however, may not reflect learning transferability, which may require a more extensive, longitudinal study, as suggested by Tsou and Chen (2014). Overall, the decision on the assessment instruments before, during, and after the ESP course must take validity into account, that is, ensure that the tests (in whatever form) measure what they intend to measure.

### 3. Method

This study adopted the ESP Language Teaching Syllabus Design framework offered by Bell (1981, as cited in Dincay, 2010, p. 10). The framework, which is shown in Figure 1, identifies three major areas for consideration in syllabus design—external requirements

expected of the student (i.e., Analyse Needs, Specify Skills), student's present competence (i.e., Analyse Error, Specify Level), and educational philosophy (i.e., Select Teaching Strategy, Design Teaching Materials, Evaluate).

Figure 1  
ESP Language Teaching Syllabus Design



This study focused on the first area (i.e., external requirements) by synthesizing recommendations from related literature and findings in two prior local studies—one exploring employer perspectives (i.e., Tenedero & Vizconde, 2015) and another investigating final-year students’ preference (i.e., Tenedero, n.d.) of work-relevant communication skills in accounting practice. The resultant syllabus design was then subject to qualitative validation through consultations with five subject area experts and five English language teachers in the university. The subject area experts are certified public accountants who have work experience in audit firms and who are currently teaching Accounting majors. The language teachers consulted have taught English courses to Accounting majors for at least four consecutive terms. In validating the proposed syllabus, these two groups were asked to comment on the relevance of the learning outcomes, teaching strategies, instructional materials, and assessment methods to the course objective, aimed at enhancing future accountants’ work-essential English language skills.

#### 4. Discussion

The elements of the proposed course design are discussed in this section.

##### *Course overview*

The course entitled English for Accountants (EFA) is designed for final-year Accountancy students. It is intended to enhance the learner's facility of specific English language skills relevant to the work of entry-level accountants. Informed by research of actual industry practice, the topics and tasks covered are designed to develop future accountants' ability to effectively convince, compose, concentrate, comprehend, and use communication technology in their target workplace. Authentic and semi-authentic materials, as well as computer-assisted learning, are integrated in the course design to make the learners work ready.

Divided into four units, the content of the course is structured to meet the 54-hour requirement for one term, scheduled as 3-hour class sessions for 18 weeks. Each unit contains essential learning outcomes that target relevant English language skills for new associates in audit firms. The sequence of the units is patterned after the typical work cycle of new hires, which proceeds from (1) the job interview, (2) orientation and training, which traditionally involves listening to a series of lectures, (3) sitting in during meetings, where associates are commonly tasked to take the minutes, and (4) participating in client engagements by researching on the client's business and coordinating with colleagues via email. Limiting the course coverage to these four key workplace events provides ample focus and feasible targets for the given timeframe.

##### *Intended Learning Outcomes*

At the end of the course, the learners should be able to (1) exhibit confidence, fluency, and coherence in answering job interview questions; (2) compose accurate,

relevant, and organized notes while listening to lectures and participating in office meetings; (3) apply business email etiquette in online correspondence; (4) prepare and present a business analysis; (5) demonstrate initiative, resourcefulness, and perseverance in enriching their communicative competence in English; and (6) exhibit openness to criticism and respect for other's ideas and opinions through collaborative work. The cognitive and psychomotor learning outcomes (1 to 4) are targeted in specific units, but the entire course provides varied and multiple opportunities to attain the affective outcomes (5 and 6).

The first unit is entitled *Impressive Job Interview*. The first five weeks is devoted to helping the learners project confidence with nonverbal language, use formal English to clearly express their thoughts, and organize ideas to give a coherent answer to interview questions. More time is allocated to this initial unit to accommodate individual speaking tasks, which demand extended class hours. Meanwhile, the subsequent units capitalize on collaborative activities, which can be accomplished more efficiently.

The second unit, known as *Effective Note-taking*, includes applying effective note-taking strategies, discriminating between relevant and irrelevant information, and organizing ideas while listening to live or video-recorded lectures. These topics are covered in three weeks.

The next three weeks is for the third unit, *Successful Minute-Taking*, which focuses on using formal business meeting terms in proper context, summarizing relevant information, following correct format of minutes, and observing proper etiquette in business meetings.

The fourth unit, *Results-oriented Research and Reporting*, is covered in the last four weeks of the term. The learning outcomes in this final unit are analyzing information from credible primary and secondary sources, reporting clear and accurate findings using precise language, and justifying findings and recommendations.

### *Teaching Strategies*

A combination of direct instruction and discovery learning is used to help the learners attain the target outcomes. Using both teacher-centered and learner-centered instructional approaches provides a variety of opportunities to keep learners engaged and considers differences in style of learning since one teaching strategy does not always work for all types of learners.

The Gagne'-Ausbel Pattern (GAP) is the type of lecture prescribed for the course. Unlike traditional or pure lectures, where the teacher is the sole source of knowledge input and learners simply listen and take notes, GAP lecture allows learners to take a more active role through pair or small-group activities and assignments in between teacher talk and beyond class time (DeClue, 2005). In effect, it is a kind of workshop where application is interposed with input. This teaching strategy is used to introduce the principles in each unit and provide models for learners to pattern their application.

To provide more opportunities to apply new knowledge and develop target skills, simulation-based learning, cooperative learning, and research projects are also included in the teaching and learning activities. Simulations immerse learners in close-to-real experiences to allow them to practice the skills that they learned from the GAP lectures. Examples of simulation activities in the course are participating in a mock job interview, taking notes while listening to the live lecture of an accounting practitioner, taking minutes during an actual group business meeting, making inquiries via email, and presenting a business analysis of an actual company. Collectively, these teaching strategies help bridge the gap between learning theory concepts and basic employability skills.



### *Instructional Materials*

The use of instructional materials in this course is research-informed and patterned after the actual needs of the accounting industry based on the qualitative findings of earlier studies. There are two general types of materials to be used in the course: educational resources and authentic resources.

Educational resources are published instructional materials on business communication. These materials include textbooks, research articles, podcasts, videos, and websites. Authentic resources, on the other hand, are materials actually used in the workplace. Examples are minutes of meetings, emails, business analysis framework, and other business reports sourced from practitioners in the field. Samples of actual workplace outputs are important to give learners output models, which serve as a guide for format, register, and content. No textbook will be prescribed for the course. The course facilitator shall have the autonomy to use any of the given resources as deemed fit for a given set of learners.

17

### *Assessment Methods*

Atypical of college courses, the EFA shall make use of performance tasks, peer- and self-evaluation, as well as portfolio assessment instead of traditional paper-and-pencil tests. Anchored on industry scenarios, particularly in audit firms, these tasks enable the learners to understand and practice the actual application of the target skills.

In Unit 1, the learners participate in two mock job interviews—the first one to be done in a classroom setting (formative) and the second one to be done in a small office setting (summative). Prior to the final mock interview, the learners critique their partner's performance in the initial interview (peer assessment). Rubrics are used as evaluation guides.

In Unit 2, the learners take notes while listening to lectures presented in three different modes—video, podcast, and live. The first two serve as formative exercises, whereas taking notes while listening to a live lecture by an accountant serves as the summative test.

In Unit 3, the learners practice taking minutes of meetings. The first practice makes use of video-recorded business meetings. For their second practice, the learners shall form small groups and conduct a 15-minute initial meeting about their research project in the last unit. They are expected to apply proper business meeting etiquette, and an assigned group member is designated to take the minutes. As non-participant observers in the meeting, the course facilitator and other learners shall give immediate feedback on the conduct of the meeting and validate the format, language, and content of the minutes prepared. The final assessment for this unit is another individual minute-taking exercise while listening to a video-recorded business meeting.

In Unit 4, one formative task is learners' email correspondence with the professionals, whose company they chose to study. The course facilitator shall be given a blind courtesy copy of these emails for validation. Another formative activity requires the learners to explain to the teacher (who is a non-business professional) the business or accounting processes done in the company that they are studying. Finally, the summative task for the unit is the presentation of the learners' collaborative business analysis project.

The major examinations of the course (preliminary and final tests), shall take the form of a written interview and a digital portfolio, respectively. The written interview allows the learners to apply what they learned from the interview and note-taking units. The digital portfolio is a word-processed compilation of their outputs (e.g., rubrics from interviewees and peer critics, checked notes and minutes of meetings, and checked emails). The process of putting together this final project facilitates the learners' introspection or self-assessment of their learning outcomes.

## 5. Conclusion

Designing an ESP course, especially one following the OBE model, necessarily begins with a careful analysis of the English communication skills that the learners need to target in the context of their future work. This is evidenced by the proposed instructional plan for EFA, which is the product of two prior studies that identified the specific English language skills relevant to entry-level accountants in Manila audit firms. While accounting professors, business practitioners, and English instructors of accounting students in a top university in the Philippines validated the course design, the more reliable validation rests on the assessment of the actual course implementation. *Can the learners attain the intended outcomes? Are the teaching strategies effective? Which instructional materials do the learners find helpful? Do the assessment tasks sufficiently evaluate the future accountants' readiness to communicate effectively at work?* To answer these questions, an impact evaluation of the course is an imperative.

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