

SPECIFIC VOCABULARY INTEGRATIONG IN AN ENGLISH FOR SPECIFIC PURPOSES COURSE.

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Abstract. Vocabulary teaching in ESP has a vital role in enhancing ESP learners' level of mastery of English in the target situation. Specific vocabulary mastery is a key tool for survival in communication settings. The aim of this study is to show the importance of specific vocabulary integration in an ESP course for finance managers of Imetal Annaba Company. We try to propose a detailed section that focuses on teaching specific vocabulary items needed by the research population and that concern their domain which is finance and accounting. To proceed with our study, we analyse some samples of financial statements. We extract the most used vocabulary items and then we suggest ways and methods of teaching them in a section integrated in an ESP course. We hope to contribute to targeting the specific vocabulary items that are urgently needed by our research population to use them in their daily work such as reading and writing emails, financial reports and instructions. We believe that the mastery of vocabulary related to these tasks will be of a paramount help for their success at work.

Key words: specific vocabulary; ESP course; finance; vocabulary teaching.

1 INTRODUCTION

The revolution in linguistics changed the status of the learner who, traditionally, was considered only a passive listener to the teacher. Now with the emergence of ESP, the learner is considered the most important part in language teaching and learning. With the development of research in Educational Psychology more importance is being given to the learner and his needs; something that did not exist before because the focus was only on the teacher. The developments in Educational Psychology put the learner in the centre of teaching/learning process as Hutchinson and Waters, A (1987: 8) point out: "Learners were seen to have different needs and interests, which could have an important influence on their motivation to learn and therefore on the effectiveness of their learning".

Previously foreign language teaching focused on grammar. Grammatical items and parts of speech were given greater importance. Accuracy was the main goal sought by foreign language teachers. However now and with the increased need of using foreign languages for communication purposes attention has shifted to conveying the language message and understanding it whatever mistake is there in the structure or grammar of the language. The ESP learner is in the center of focus contrary to the general English learner, because the ESP course is purposeful and aims at the successful performance of the ESP participants at the occupational or academic areas (Robinson1991).

However, vocabulary of the target situation is what should be detected and analysed for the purpose of integrating it in ESP course teaching because it is considered as a big challenge to both learners and teachers of foreign languages especially in specific domains like finance for example. In fact, if a vocabulary item is not understood or misunderstood in any area of ESP there will be a communication breakdown. For example if an accountant confuses between the meaning of assets and liabilities, his work and mainly his financial reports will be wrong and this may lead even to big losses to his firm.

1.1 Use of English for Occupational Purposes in Algeria

English for Occupational Purposes in Algeria is the type of English needed and sought by Algerian professionals, managers, engineers and technicians at work place.

With the foreign and multinational companies investing in Algeria, there appeared a strong need of mastery of English by Algerian professionals and workers in order to guarantee their work and job at these companies. The mastery of English also opens new perspectives of rewards and promotions in these multinational companies.

This need of English for professional purposes motivated both workers and their managers to think of attending and organizing English courses. To do so, workers go to private schools to learn English and companies managers sign contracts with teaching schools and institutes to organize English training programs either inside the company or outside it.

The professionals who strongly need English in Algeria are those who work at the oil and gas industry, steel industry, chemicals industry, business and trade.

When we talk about the Algerian professionals of the oil and gas industry we should mention that they are in an area where the English language is commonly and widely used because the majority of gas and oil companies in Algeria are American, British and Canadian.

As for the Algerian professionals of the steel industry there is also a wide use of English because the only steel plant of Algeria is managed by an Indian whose language of communication is English.

Chemicals industry professionals also work in a multinational management where the first language of communication is English.

Business and trade professionals are also in need to master English because of their wide trade and business destination is China and dealing with their Chinese counterparts.

Hence we can say that there is a strong need and necessity of mastery of English for Occupational Purposes by Algerian professionals in order to succeed in their work and business.

1.2 ESP and Business

With the spread of multinational companies in the developing countries and with the aim of increasing production and productivity, they sought training their workers to be able to fit to the

work requirements. It is argued that the workplace requires workers who are willing to learn new skills that involve literacy in the new technological tools and communication skills (Block and Cameron 2002). Henceforth the success in doing business and in managing companies requires mastering communication tools. English for work place is one of these tools. Communication at work place using English involves telephoning, meetings, conference calls, emailing, writing and reading reports. In all these skills vocabulary mastering plays a key role.

1.3 Focus on Vocabulary in ESP

In any ESP context, either in English for Academic Purposes area or in English for Occupational Purposes one vocabulary plays a key and crucial role in understanding the target language. According to McCarthy (1990:8) “No matter how well the student learns grammar, no matter how successfully the sounds of L2 are mastered, without words to express a wider range of meanings, communication in an L2 just cannot happen in any meaningful way”. Hence, being excellent in grammar and having good foreign language pronunciation may not be sufficient in communicating in the target language if we are not equipped with the needed vocabulary in a given context. ESP teaching falls in this guideline; it focuses on the learners’ needs and as vocabulary is considered as a key element it is given big importance by ESP teachers. However, depending on the time dedicated to an ESP course and to the urgent needs as for the mastery and use of specific vocabulary items there may be prioritization in the choice of terms to be covered during a given time.

Vocabulary teaching in ESP is linked to learners needs and this is what makes the difference between general English vocabulary learning and English for Specific Purposes vocabulary learning. Besides learners needs James Caody talks about the topic and learners proficiencies as vocabulary learning factors .He suggests (1997:245) that : “The choice of a topic and the learners proficiencies and needs are three primary factors that should determine what vocabulary goes into an activity”.

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1.4 Vocabulary & ESP Learners Needs

Vocabulary teaching in ESP is based on the learners needs. This is mainly due to time constraints and to motivational issues. When the time allocated an ESP course is restricted the ESP teacher should go straight to the vocabulary which is urgently needed by learners. Vocabulary hence which is an inseparable part from the curricula should be based on learners needs. Johns, Ann M (1991) sees that curricula should be based on students needs and on the language required by the tasks the learners will perform outside the classroom setting. Vocabulary items selection if it is done properly, allows designing relevant courses that meet the needs of ESP learners. According to Scrivener (2005): “use lexis, examples, topics and contexts that are, as far as possible, relevant to the students and practice relevant specific skills”. Lexis or vocabulary should then be selected from real context and situation where the ESP learner will be put and where he will be obliged to use that specific language in specific contexts.

As for the motivational issues linked to the need based choice of vocabulary, it is widely agreed upon that ESP learners feel unmotivated if they do not get what they need especially when it comes to vocabulary items where they are blocked because of non-mastery of specific vocabulary related to their domain. Henceforth, if the ESP learner needs to know the components of an electrical motor in English language as soon as possible because he will go for a training in this domain and the ESP

teacher gives him something else he loses eagerness for learning and he may even claim another ESP teacher. According to Strevens (1988): “ ESP is designed to meet the learners’ needs, related in content to particular disciplines, occupation and activities, centred on the language appropriate to those activities in syntax, lexis, discourse, and semantics”. Henceforth the ESP course can be motivating if its content, syntax and vocabulary are relevant the ESP learner needs.

1.5 Vocabulary teaching techniques in ESP

Since ESP teaching is meeting learners needs, we believe that any technique that may lead to this purpose can be used by the ESP teacher and any course must be based on the principle of what learners need to do with English (Dudley-Evans1998).

In fact, before planning how to teach ESP vocabulary, it should be stressed that any vocabulary list should have been determined from a needs analysis that provides an overview about the learners target communicative situation. According to Nunan (1988) objective needs analysis results in content specifications derived from an analysis of the target communicative situations in which learners will be put and asked to survive using only the target language without recourse to their mother language that has no help in this situation.

Once the identification of needed vocabulary is done a lot of teaching techniques can be adopted such as synonyms and opposites activities, translation activities, filling the gaps drills and matching terms with definition drills,...etc.

We believe that the ESP teacher can be flexible as for the use of these techniques; he can use what he sees suitable for a given group in a given context and he can switch over from one technique to another flexibly by using and mixing all these techniques.

So vocabulary integration in ESP teaching is always linked to the needs of learners. To detect the learners’ needs, a deep needs analysis should be conducted before the design of any course. Analyzing authentic data of ESP learners is also a part of needs analysis.

2 THE STUDY

In order to reach efficient results, we have analysed some data which is relevant to the domain of our research population who are finance and accounting managers. We have examined three models of three important financial statements that constitute the core of financial and accounting reporting that every finance manager does. We are interested by the specific terminology used in these statements. The source of these models is www.accountingexplained.com website.

2. 1 Terminology included in the Income Statement:

From the model below of an Income Statement, we have extracted these specific terms:

Revenues, Cost of Sale, Gross Profit, Expenses, Operating Income, Operating Gains, Operating Losses, Interest Income, Interest Expense, Equity Holders, Earning per Share.

Model of an Income Statement

	Notes	2013	2012
Revenue	14	201.9	182.1
Cost of sales	15	(158.4)	(151.6)
Gross profit		43.5	30.5
Selling and distribution expenses	16	(9.8)	(8.9)
General and administrative expenses	17	(14.0)	(11.0)
Other operating income and gains	18	1.8	2.6
Other operating expenses and losses	19	(3.4)	(1.3)
Operating profit/earnings before interest and taxes (EBIT)		18.1	11.9
Interest income	20	1.3	0.6
Interest expense	20	(3.6)	(2.8)
Net interest expense	20	(4.9)	(3.4)
Profit from investments under equity method	22	6.9	5.5
Earnings before taxes		20.1	14.0
Income taxes	23	(6.0)	(4.2)
Income from continuing operations		14.1	9.8
Distribution of net income:			
Equity-holders of parents		14.6	11.6
Non-controlling interest-holders		1.6	1.3
Earnings per share:			
Basic, attributable parent	19	0.15	0.12
Diluted, attributable to parent		0.15	0.11
Basic, from continued operations, attributable to parent		0.14	0.10
Diluted, from continued operations, attributable to parent		0.14	0.09

Figure1: model of an income statement (source: www.accountingexplained.com)

2. 2 Terminology included in the Cash Flow Statement:

Operating Income, Depreciation Expense, Loss on Sale of Equipment, Gain on Sale of Land, Increase in Accounts Receivable, Decrease in Prepaid Expenses, Decrease in Accounts Payable, Decrease in Accrued Expenses, Cash Flow from Operating Activities, Cash Flows from Investing Activities, Cash Flows from Financing Activities, Payment of Dividends, Bond Payable, Cash Balance.

Model of cash flow statement

Cash Flows from Operating Activities:	
Operating Income (EBIT)	\$489,000
Depreciation Expense	112,400
Loss on Sale of Equipment	7,300
Gain on Sale of Land	-51,000
Increase in Accounts Receivable	-84,664
Decrease in Prepaid Expenses	8,000
Decrease in Accounts Payable	-97,370
Decrease in Accrued Expenses	-113,860
Net Cash Flow from Operating Activities	\$269,806
Cash Flows from Investing Activities:	
Sale of Equipment	\$89,000
Sale of Land	247,000
Purchase of Equipment	-100,000
Net Cash Flow from Investing Activities	136,000
Cash Flows from Financing Activities:	
Payment of Dividends	-\$90,000
Payment of Bond Payable	-200,000
Net Cash Flow from Financing Activities	-290,000
Net Change in Cash	\$115,806
Beginning Cash Balance	319,730
Ending Cash Balance	\$435,536

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Figure2: model of a cash flow statement (source: www.accountingexplained.com)

2. 3 Terminology included in the Balance Sheet:

Assets, Liabilities, Equity, Current Assets, Accounts Receivables, Office Supplies, Prepaid Rent, Accumulated Depreciation, Accounts Payable, Interest Payable, Common Stock, Retained Earnings.

Model of a Balance Sheet

ASSETS		LIABILITIES AND EQUITY	
Current Assets:		Liabilities:	
Cash	\$20,430	Accounts Payable	\$5,200
Accounts Receivable	5,900	Utilities Payable	3,964
Office Supplies	4,320	Unearned Revenue	1,000
Prepaid Rent	24,000	Interest Payable	150
Total Current Assets	\$54,650	Notes Payable	20,000

Non-Current Assets:		Total Liabilities	\$30,314
Equipment	\$80,000	Common Stock	100,000
Accumulated Depreciation	-1,100	Retained Earnings	3,236
Net Non-Current Assets	<u>\$78,900</u>		
Total Assets	<u>\$133,550</u>	Total Liabilities and Equity	<u>\$133,550</u>

Figure3: model of a balance sheet (source: www.accountingexplained.com)

3 RESULTS AND CONTRIBUTION

After extracting the specific terms from the three financial statements; Income Statement, Cash Flow Statement and Balance Sheet we suggest the integration of these terms in a section from an ESP course dedicated to specific vocabulary teaching.

3.1 Finalized specific vocabulary list:

From Income Statement	From Cash Flow Statement	From Balance Sheet
- Revenues	- Operating Income	- Assets,
- Cost of Sale	- Depreciation	- Liabilities
- Gross Profit	- Loss	- Equity
- Expenses	- Gain	- Current Assets
- Operating Income	- Prepaid Expenses	- Intangible Assets
- Operating Losses	- Accounts Payable	- Office Supplies
- Interest Income	- Accrued Expenses	- Depreciation
- Interest Expense	- Dividends	- Accounts Payable
- Equity Holders	- Bond Payable	- Interest Payable
- Earning per Share	- Cash Balance	- Retained Earnings

Table1: finalized specific vocabulary list

3.1 Suggested Section for Specific Vocabulary Teaching:

After finalizing the list of the most important terms included in the three analyzed financial statements models, we suggest now three ways of teaching them:

3.1.1 Finding the Opposites:

One of the most efficient ways of teaching vocabulary is through giving the opposites of terms to clarify the meaning. For example, **Sale** is better defined as the opposite of **Purchase**. Henceforth the following drill can be included in the vocabulary teaching section:

Find out the opposites of these terms:

- | | | |
|-------|------------------|------------------|
| Gain | income | accounts payable |
| Asset | interest expense | tangible assets |

To make sure that they have provided the right answer which means they have understood the meanings of terms, the learners can be asked to make sentence examples out of these terms such as: Property and company cars are considered as *tangible assets*.

3.1.2 Filling the Gaps:

This way is widely used in ESP because it provides the general context of the text and it guides him towards understanding the full meaning by filling the blanks with the suggested missing terms. An example of this is as the following:

Fill in the gaps of this **paragraph** with these words:

Profits / balance / financial / assets / pay

Government owned companies of oil based economy countries are suffering after the big drop of oil prices. Their sheets are showing negative results.

They are having more liabilities than Theymore than they receive.

They are in a critical position. Their income statements also show negative results. They have more operating losses than.....

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3.1.3 Matching terms with definitions

This way helps the learner to avoid making confusions in understanding specific terms and concepts.

The following drill is an example of this way:

Match terms from A list with Definitions from B list

A	B
- Balance sheet	- what the company owns and what will receive
- Intangible assets	- what company should pay to others
- Dividends	- the deduction of the value of an asset from its initial value
- Depreciation	- net gain distributed to shareholders at the end of the year
- Liabilities	- a statement showing the financial situation of a company
- Assets	- the brand, reputation and experience of a company

Table2: matching terms and definitions drill

4 DISCUSSION OF THE RESULTS

From this study we can say that our analysis was guided by the ESP principle which is designing courses according to learners' needs. Convinced by the importance of specific vocabulary integration in an ESP course, we have analyzed three examples of financial statements that include

specific terms related to finance and accounting which is the need and interest of our research population who are finance managers of Imetal Annaba Company.

One can say that there are glossaries and dictionaries of any specific domain that can help ESP learners and can question the purpose of our study. We reply by stating that ESP learner is goal oriented and time limited. Henceforth he does not have time and he does not need to study or examine a whole glossary of thousands words. He has an urgent need to make an income statement in English; he wants urgently to learn the terms that help him be proficient in this way.

As for our contribution concerning the number of drills we have suggested only one drill for every way just for illustration. We know there are a lot of examples of drills for teaching vocabulary.

Also as for the ways of teaching specific vocabulary, we have suggested three ways; opposites finding, filling the gaps and terms definitions matching. We can say that there exists also many ways such as translation, crosswords and synonyms ...etc.

It is worth mentioning that this list of specific vocabulary of finance and accounting can be extended through time with the progress of mastery level of ESP learners to the specific vocabulary items and this through the analysis of other authentic data. It is also to be stated that our proposed vocabulary teaching ways can be applied for another vocabulary teaching section to another research population in other area of ESP.

5 CONCLUSION

As a conclusion to our humble study, we can say that ESP courses designing is not an easy task. It involves detecting the real communication needs of the target population. It includes also analyzing the target situation the ESP learner wants to be in. It requires hence, covering all the elements involved in the design of the ESP course such as the current use of English by the participants, the authentic data available at the participants area of work, and the lacks of participants as far as communicative tools are concerned.

Our study has dealt with the importance of mastering specific terminology in order to be able to communicate successfully in any ESP area. In order to reach this goal of successful communication, course designers need to integrate specific vocabulary teaching in any ESP course.

In our case of study, we have analyzed some data that we have judged authentic for our research population who are finance and accounting managers; we have extracted a list of specific terminology related to the field of finance and accounting. After this extraction and selection, we have proposed their integration in a specific section dedicated to specific vocabulary teaching.

We have suggested three strategies to teach these terms; teaching vocabulary by opposites, teaching vocabulary by filling the gaps and teaching vocabulary by matching terms to definitions. We have suggested an example drill for every strategy.

Though we are optimistic about the contribution of our simple study in the area of ESP course design, we might be asked about the limitation of our suggested vocabulary strategies in spite of the existence of many ways and strategies of vocabulary teaching.

Our limitation is motivated by the purpose of tailor made course approach which is the principle of designing ESP courses. For example, if an accountant needs urgently to read and prepare the balance sheet of the company in English; it is a must for the course designer to focus urgently on the language elements and mainly vocabulary needed to read and prepare a balance sheet in English.

Henceforth we envisage to deal with the other strategies of vocabulary teaching that have not been covered by this study in our future investigations and studies. We envisage also to prepare a wide glossary of vocabulary items in languages used and needed by our participants who are finance managers. This glossary will cover all the areas of finance and accounting and their related branches such as auditing, management control and banking.

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