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## **ENGLISH FOR SPECIFIC PURPOSES IN PROFESSIONAL TRAINING OF FUTURE ACCOUNTANTS**

### *Summary*

English for Specific Purposes (ESP) is one of the basic subjects having a great potential for developing students' foreign language professional competence. The present-day labor market suffers from an acute shortage of highly qualified specialists, who are able to operate in terms of integration and globalization processes as well as to implement international performance standards and latest technologies in order to successfully solve various professional problems under market economy conditions, having a high level of English language proficiency being the major requirement. In this respect, well-trained accountants are in great demand since accounting in Ukraine is going through the stage of reorientation and adaptation to International Financial Reporting Standards. Consequently, ESP is essential in professional training of future accountants since they must possess foreign language professional competence to be able to operate within International Accounting Standards.

The main purpose of the article is to study the theoretical framework for defining the notion 'foreign language professional competence' for specialists majoring in accounting and taxation, and to substantiate how it can be achieved in practice by using appropriate teaching materials in ESP. In the course of research we used the following general scientific theoretical methods: systems analysis – to clarify the main categories of research; analysis and synthesis – to present separate assignments and to combine them according to the competencies they should develop; induction and deduction – to give the general definition to the notion 'foreign language professional competence' and to determine its meaning with regard to future accountants; abstract-logical method – to implement theoretical generalizations and conclusions as for the content of ESP for professional training of future accountants; graphical method – to visually present the correlation between general and special competencies, and the assignments for their development.

The conducted research shows that the assignments elaborated by the author are characterized by the following: they are based on learners' needs; they are related to the

subject area; they consider the collaborative work between teachers and students; they provide for students' individual work; they reflect real life situations connected with professional activities. The proposed assignments in ESP aim at developing future accountants' general and special competencies as well as at acquiring their foreign language professional competence. All these qualities will allow such specialists to be competitive in the modern labor market. Further research will be appropriate to investigate the issues referring to results of ESP study and efficient teaching methods to be used for professional training of future accountants.

*Keywords:* ESP, professional training, accountants, foreign language professional competence, assignments, general competencies, special competencies, teaching materials, course outline.

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## **АНГЛІЙСЬКА МОВА ЗА ПРОФЕСІЙНИМ СПРЯМУВАННЯМ У ПРОФЕСІЙНІЙ ПІДГОТОВЦІ МАЙБУТНІХ БУХГАЛТЕРІВ**

### *Анотація*

**Актуальність. Постановка проблеми.** Англійська мова за професійним спрямуванням (АМПС) є однією з основних дисциплін, що має великий потенціал для розвитку іншомовної професійної компетентності студентів. Сучасний ринок праці вкрай потребує висококваліфікованих спеціалістів, здатних діяти під час інтеграційних та глобалізаційних процесів, а також впроваджувати міжнародні стандарти діяльності та новітні технології для успішного розв'язання різноманітних професійних завдань в умовах ринкової економіки, причому головною вимогою до кандидатів на вакантну посаду є високий рівень володіння англійською мовою. Відповідно до цього, висококваліфіковані бухгалтери користуються великим попитом, оскільки бухгалтерський облік в Україні активно реорганізується й адаптується до міжнародних стандартів фінансової звітності. У наш час професійна діяльність бухгалтерів безпосередньо пов'язана з їхніми загальними та спеціальними компетентностями, що дозволяє поєднувати знання, набуті в галузі бухгалтерського обліку, оподаткування, аналізу, контролю та аудиту. Крім того, бухгалтери повинні володіти іншомовною професійною компетентністю, щоб бути спроможними діяти в рамках міжнародних стандартів бухгалтерського обліку. В цьому контексті АМПС має надзвичайно важливе значення для професійної підготовки майбутніх бухгалтерів.

## ПРОБЛЕМИ ОСВІТИ ТА МЕТОДИКА ВИКЛАДАННЯУ ВИЩІЙ ШКОЛІ

Головною **метою статті** є вивчення теоретичних засад для визначення поняття «іншомовна професійна компетентність» для студентів спеціальності «Облік і оподаткування» та обґрунтування шляхів її досягнення на практиці за допомогою використання належних навчальних матеріалів на заняттях з АМПС. **Методологія.** У процесі дослідження використано наступні загальнонаукові теоретичні методи: системний аналіз – для з'ясування основних категорій дослідження; метод аналізу та синтезу – для презентації окремих завдань та поєднання їх відповідно до компетентностей, яких студенти мають досягти під час занять з АМПС; метод індукції та дедукції – для формулювання загального визначення поняття «іншомовна професійна компетентність» та визначення його значення саме для майбутніх бухгалтерів; абстрактно-логічний метод – для здійснення теоретичних узагальнень та висновків щодо змісту АМПС для професійної підготовки майбутніх бухгалтерів; графічний метод – для наочної презентації співвідношення між загальними та спеціальними компетентностями і завданнями, спрямованими на їхній розвиток.

**Результати.** Проведене дослідження показує, що завданням, розробленим автором для розвитку загальних та спеціальних компетентностей майбутніх бухгалтерів, притаманні такі ознаки: базуються на потребах студентів; пов'язані з предметною областю; передбачають співпрацю між викладачами та студентами; розраховані на індивідуальну роботу студентів; відображують реальні життєві ситуації, пов'язані з професійною діяльністю. **Практичне значення.** Запропоновані завдання з АМПС, що мають на меті розвинути загальні та спеціальні компетентності у майбутніх бухгалтерів, сприятимуть досягненню їхньої іншомовної професійної компетентності. Всі ці якості дозволять таким спеціалістам бути конкурентоспроможними на сучасному ринку праці. **Подальші дослідження** будуть доцільними у вивченні питань щодо результатів навчання за дисципліною АМПС та ефективних методів викладання для професійної підготовки майбутніх бухгалтерів.

*Ключові слова:* англійська мова за професійним спрямуванням, професійна підготовка, бухгалтери, іншомовна професійна компетентність, завдання, загальні компетентності, спеціальні компетентності, навчальні матеріали, робоча програма.

*Кількість джерел: 11; кількість таблиць: 2.*

**Problem statement.** Modern challenges the higher educational establishments of Ukraine face today due to various integration and globalization processes and the expansion of international cooperation require totally new approaches to training specialists. In this context, learning Foreign Language for Specific Purposes (FLSP), in particular English for Specific Purposes (ESP) plays a vital role since it is one of the basic subjects having a great potential for developing students' foreign language professional competence.

ESP reflects the worldwide interest in the study of English. Among the factors influencing the creation of this academic subject are the following: the introduction of governmental mass education programs with English as the first or the foreign language; the need of English as a common medium of communication and a consequence of the growth of business and increased occupational mobility; the facilitation of access to scientific and technical literature [1, p. 18].

To become competitive in current realities it is not enough just to have a higher education. The present-day labor market suffers from an acute shortage of highly qualified specialists, who are able to operate in terms of integration and globalization processes as well as to implement international performance standards and latest technologies in order to successfully solve various professional problems under market economy conditions, having a high level of English language proficiency being the major requirement.

In this respect, well-trained accountants are in great demand since accounting in Ukraine is going through the stage of reorientation and adaptation to International Financial Reporting Standards. Nowadays, this fact greatly complicates the accountant's professional activities, which are not only confined to keeping accounting records, but are concerned with their general and special competencies allowing them to combine the knowledge acquired in the field of accounting, taxation, analysis, control and audit. Moreover, accountants must know English to be able to interpret and prepare financial statements according to International Accounting Standards.

Thus, it is clear from the above that ESP is essential in professional training of future accountants.

**Analysis of recent studies.** The first research works connected with different aspects of ESP date back to the 1960s and they are still considered to be a broad area for further investigation. In this respect, Carolina Gonzalez Ramirez (2015) writes the following, "The early beginnings of English for Specific Purposes (ESP) in the 1960s

emphasized the grammatical analysis of technical texts. By the end of the decade, discourse analysis gained relevance and in the 1970s, emphasis on students' necessary skills resulted in the development of needs analyses. During the 1980s, the learner-centered approach gathered strength and materials development productions attempted to respond to this new trend. The last twenty years have seen the spur of ESP as a vast theoretical and research ground." [1, p. 384-385].

The problems of teaching FLSP, including ESP, were touched upon by many scientists, educators and methodologists in the 60-90s of the last century (I. Berman, N. Halskova, T. Syerova, T. Truhanova, L. Anthony, T. Dudley-Evans & M. St John, P. Strevens, E. Tarone, G. Yule, etc). Investigations in this field were continued in the context of a new century reality in the works by S. Kozhushko, L. Morska, O. Shmyrova, V. Topalova, K. Gatehouse, K. Harding, M. Hewings, A. Johns and others.

In the course of evolution that happened to the researchers' views as for different approaches to the subject matter of ESP, its interpretations have also changed. There exist numerous definitions associated with ESP. Here are a few of them.

Thus, according to Hutchinson and Waters (1987), ESP is an approach to language teaching in which all decisions as to content and method are based on the learner's reason for learning [2, p. 19]. R. Smoak (2003) defines ESP as English instruction based on actual and immediate needs of learners who have to successfully perform real-life tasks unrelated to merely passing an English class or exam. She also views ESP as needs based and task oriented [3, p. 27]. A. Belyaeva (2015) points out that the main emphasis in teaching ESP should be placed on professionalization of education and the students' use of the foreign language as a tool for future professional activities and knowledge [4, p. 36].

It is obvious that despite different views, all the above mentioned interpretations have some common features stipulating that ESP

should be based on meeting the very specific needs of a very specific group of learners.

In most publications devoted to teaching ESP in economic higher educational establishments the authors agree that development of students' foreign language professional competence is necessary and needs special techniques and approaches. There are a lot of teaching materials (textbooks, tutorials, manuals, etc) with an overall economic focus, but very few are addressed to future accountants. To our mind, the most valuable among the latter are the following: "English for Accounting" by Evan Frendo and Sean Mahoney (Oxford University Press) and "Market Leader Business English. Accounting and Finance" by Christine Johnson (Financial Times, Pearson Education Limited, Longman). These publications are ideal for anyone who needs to communicate with colleagues and clients about accounting and financial matters.

However, there is a serious lack of Ukrainian handbooks in ESP for professional training of future accountants that would both comply with demands of our times and take maximum account of peculiarities connected with these professional activities. Therefore, our scientists, educators and methodologists should work on this problem in order to approach the content and methods of teaching ESP to students' practical needs, paying a special attention to development of their foreign language professional competence.

In this respect, **the main purpose** of the article is to study the theoretical framework for defining the notion 'foreign language professional competence' for specialists majoring in accounting and taxation, and to substantiate how it can be achieved in practice by using appropriate teaching materials in ESP. According to the objective, the following tasks have been identified:

1. To focus on basic information concerning foreign language communicative and professional competences and their components in order to find out how to define the notion 'foreign language

professional competence' for specialists majoring in accounting and taxation.

2. To present some assignments and instructions for their performance aimed at developing learners' foreign language professional competence on the basis of certain teaching material, achievement of students' general and special competencies being taken into consideration.

3. To show the correlation between general and special competencies the students majoring in accounting and taxation should develop according to the ESP course outline, and the assignments aimed at achieving this goal.

**Basic material.** The overall aim of studying ESP is to develop students' essential communicative competence in oral and written forms related to professional communication, practical skills of foreign language proficiency in different kinds of speech activities encompassed by the topic under discussion due to professional needs as well as to acquire the latest professional information via foreign sources. In other words, the aim of ESP is to develop students' foreign language communicative and professional competences as an integrated whole. In this regard, it is worth focusing on definitions of each of these competences and their components separately.

Foreign language communicative competence is defined as the people's ability to understand and reflect a foreign language not only within the knowledge level of phonology, vocabulary, grammar, culture-oriented linguistics and due to speech skills, but according to purposes and specificity of situation during the communication process [6, p. 118].

The key components of foreign language communicative competence are language, linguistic, socio-cultural, discourse, educational-cognitive and strategic competences.

Language competence means speech skills (dialogue and monologue speech), listening, reading and writing skills. Linguistic competence is

knowledge of pronunciation, vocabulary, grammar and spelling. Socio-cultural competence implies socio-cultural knowledge about the countries of the target language (including behavior and etiquette standards), and skills to use this knowledge in foreign language communication. Discourse competence is an ability to understand another person and to reach coherence of independent utterances in meaningful communication models. Educational-cognitive competence involves general and special training skills, methods and techniques of independent learning of languages and cultures including the use of new information technologies. Strategic competence suggests the ability to balance the lack of linguistic knowledge, as well as the lack of foreign language speech and social experience in the process of communication [7, p. 176-177].

With regard to professional competence, it is viewed as the gathering of specialized knowledge that forms the intellectual, technical-functional, behavioral, ethical and political competences, particularly, by the professional in their productive role, in a way that generates recognized results individually or collectively [8].

As a rule, the structure of the expert's professional competence is defined as a combination of the following components: cognitive (availability of theoretical knowledge in a certain subject area; action-related (abilities facilitating realization of professional activities); personal (possession of reflection and self-awareness techniques, and some other important professional qualities); motivational (personal characteristics determining incentives for self-development, abilities for lifelong learning as well as skills for improving and deepening of professional knowledge); communicative (total abilities providing efficiency of communication, teamwork, interaction with other society members) [9].

In this context, we may state that professional competence is a broad professional knowledge, attitude, and skills required in order to be involved in certain occupation. Actually, it is an integrated feature allowing a person to work effectively within his or her professional area.

Taking into account the above mentioned, foreign language professional competence of future accountants may be viewed as the combination of foreign language communicative and professional competences, including all their components, which will allow them to be successful in their professional activities and to create preconditions for their further career growth.

Based on the educational and professional program for bachelors majoring in accounting and taxation, the ESP course outline for these students aims at developing their integrated competency, namely the ability of a person to perform complex specialized tasks and to solve practical problems in the field of accounting, taxation, analysis, control and audit during professional activities or training process that provides for application of certain theories and methods of related sciences and is characterized by complexity and conditions of uncertainty, as well as at acquiring the graduates' general and special (professional) competencies [10].

It is worth noting that a handbook "Accounting and Taxation" addressed to future accountants, fully complies with the content and requirements of the above mentioned course outline. It contains relevant professionally oriented topics with a set of appropriate assignments aimed at developing students' foreign language professional competence, achievement of their general and special competencies being taken into consideration [11].

In order to demonstrate how these competencies can be achieved while working on this handbook, we will focus on one of the topics, namely on the topic "Financial Statements". In this regard, we will first present some assignments and instructions for their performance (see table 1).

The matrix below (see table 2) shows the correlation between general and special competencies the students majoring in accounting and taxation should develop according to the ESP course outline, and the assignments (taken from table 1) aimed at achieving this goal.

Table 1

**Topic "Financial Statements":  
Assignments and Instructions for Performance \***

№	Assignments	Instructions for Performance
1.	2.	3.
1.	Read the text and answer the following questions.	The students are to read the text " <i>Financial Statements</i> " and answer the questions given to it.
2.	Match the terms with the appropriate definition.	The students are to match the special terms related to the topic from column A with the correct definition from column B.
3.	Complete the table by choosing the appropriate information related to each of the four financial statements from the following. Prove your choice.	The students are to fill in the table by defining what particular information from the given list ( <i>time frames, purposes, measures and synonymous phrases</i> ) refers to the Income Statement, the Statement of Owner's Equity, the Balance Sheet and the Statement of Cash Flows. The students are also to explain their choice using the acquired knowledge.
4.	Read the text and answer the following questions.	The students are to read the text " <i>How to Prepare a Financial Statement for a Small Business</i> " and answer the questions given to it.
5.	Define the format of the following Income Statement and analyze it.	Based on the supplemented example of <i>Paul's Guitar Shop, Inc. Income Statement</i> , the students are to define whether it is a single-step or a multi-step Income Statement. The students are also to explain the constituents of this statement using the acquired knowledge.
6.	Work in groups and prepare the Income Statement/Balance Sheet for a small business. Present the statements by analyzing them.	The students are to be divided into 2 groups and to prepare a financial statement (one group takes the Income Statement, another one – the Balance Sheet) for some imaginary small business on the basis of the text " <i>How to Prepare a Financial Statement for a Small Business</i> ". Afterwards, every group is to present the prepared financial statement and to analyze its constituents.
7.	Read the dialogue. Make up your own dialogues on its basis.	The students are to read the dialogue " <i>A manager discusses the quarterly Income Statement with a controller</i> ". Afterwards, working in pairs, the students are to make up their own dialogues and to dramatize them.
8.	Determine the alternative course of action and tell what you would do in the following situation.	The students are to discuss the accounting ethical principles while performing professional duties on the basis of the following case: " <i>You are an accountant in a big company. The employer makes you mislead investors by presenting false financial statements</i> ".

Continuation of table 1

1.	2.	3.
9.	Choose one of the following topics and prepare a report with presentation.	The students are to conduct research on one of the given topics ("A new phase of accounting development in Ukraine"; "Gaps between Ukrainian and International Accounting Standards"; "Changes in law on Accounting and Financial Reporting in Ukraine") and to prepare their reports with PowerPoint presentations.
10.	Speak on the topic "Financial Statements".	The students are to speak on the topic "Financial Statements" by summarizing the overall information related to it ( <i>major characteristics of financial statements, the procedure of their preparation according to International Accounting Standards, the existing accounting ethical principles while performing professional duties, etc</i> ).

\* Source: developed by the author according to [11].

As can be seen from above, all the assignments on the topic "Financial Statements" facilitate developing such students' general competencies (GC) as GC01, GC02, GC08 and GC10, except for GC13, which is obviously to be developed only towards the end of the topic under discussion due to summarizing assignments. What concerns special competencies (SC), in particular SC10, SC13 and SC14, only specific assignments may directly be aimed at their development. It should be mentioned that the same applies to other topics contained in the handbook "Accounting and Taxation".

Table 2

### The Correlation between Competencies and Assignments for Their Development \*

Competencies			Assignments (from table 1)									
			1	2	3	4	5	6	7	8	9	10
1			2	3	4	5	6	7	8	9	10	11
General Competencies (GC)	GC01	Ability to study and acquire up-to-date knowledge.	+	+	+	+	+	+	+	+	+	+
	GC02	Ability for abstract thinking, analysis and synthesis.	+	+	+	+	+	+	+	+	+	+
	GC08	Knowledge and awareness of the subject area and professional activities.	+	+	+	+	+	+	+	+	+	+
	GC10	Ability to speak a foreign language.	+	+	+	+	+	+	+	+	+	+

Continuation of table 2

1			2	3	4	5	6	7	8	9	10	11
	GC13	Ability to conduct research at the appropriate level.									+	+
Special Competencies (SC)	SC10	Ability to implement ethical principles while performing professional duties.								+		+
	SC13	Ability to prepare financial statements according to international standards and to interpret, disclose and apply them in the managerial decision-making system.					+	+			+	+
	SC14	Ability to conduct research in solving relevant problems dealing with theory, organization, methods and practices of accounting, audit, control and taxation.									+	+

\* Source: developed by the author according to [10, 11].

**Conclusions and prospects for further research.** It is obvious that ESP like any other subject should rely on various teaching materials (handbooks, manuals, tutorials, etc) when training specialists. Appropriate teaching materials in ESP are crucial since in order to develop students' general and special competencies, such materials should consider the learners' expectations and have a clear role in the learning/teaching process. Compliance with these requirements, in its turn, favors developing students' foreign language professional competence.

With regard to ESP for professional training of future accountants, we may state that the assignments taken from a textbook "Accounting and Taxation" fully comply with the above mentioned requirements. To be more concrete, the results of the conducted research show that the students, majoring in accounting and taxation, are likely to develop their general and special competencies as these assignments deal with the following: they are based on learners' needs; they are related to the subject area; they consider the collaborative work between

teachers and students; they provide for students' individual work; they reflect real life situations connected with professional activities. Ultimately, all these characteristics will contribute to training highly qualified accountants who will be in great demand on the labor market.

In this research we have only touched upon the issues connected with developing of learners' foreign language professional competence, considering achievement of their general and special competencies on the basis of the ESP course outline for students majoring in accounting and taxation. However, the issues referring to results of ESP study and efficient teaching methods to be used for professional training of future accountants haven't been investigated yet. Consequently, all these uninvestigated problems are subjects for our further research.

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