

ENGLISH LANGUAGE AND ACCOUNTING EDUCATION

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ABSTRACT: *Coinciding with the globalization the importance of the English language has increased, a question came up regarding the accounting explanation language and does it affect the student's understandability. So, in order to improve the accounting students performance and understandability of the accounting courses, this research have been done on 100 accounting and finance students at Ahila University to measure the effect of studying in native or non-native languages on student's performance and how that will affect the student's understanding of the accounting courses. The research found that Accounting students understand better when they were taught by their native language and that will improve their grades. In addition, the study find that the Level of student's English language proficiency affect their performance in Accounting courses as long as all accounting courses are English books. Improving accounting students has been an important issue and to improve their understandability the result of this study should be taken into consideration. As instructors should explain the accounting course materials by student's native language to have a better and more educated accountants to be able to understand accounting concepts better and meet the labor market requirements.*

KEYWORDS: English language, Students Performance, Accounting Education.

INTRODUCTION

Language is the main human tool to communicate and acquire knowledge. Humans gain language in early childhood. It's spectacular how far you can get from learning new languages, especially in a globalization world that require global relationship for businesses and organizations. It is important to learn the worldwide language, which is English language as it becomes part of our daily lives. If it's not your native language it's your second language. English language can create an opportunity to students. Why? Let count the ways.

Firstly, speaking English allows student to communicate effectively in many countries and that will make student able to capture new opportunities to work in a foreign country, as student will be more desirable and in a stronger position to apply for a job aboard. Secondly, most distinctive universities require English language, so student need be able to speak English fluently. Thirdly, the world's greatest literature is written by English and to be able to enjoy it student should learn English. Fourthly, it will give student the chance to attend international conferences & events and get more from popular culture. Finally, English will give student unlimited amount of knowledge. The English language importance has been aware by most of the world's countries. It is worth mentioning that the Kingdom of Bahrain has an important economic and commercial center since

previous centuries. Because of this importance, Bahrain is the focal Centre of attention of many foreign countries; Bahrain has been at the centre for them which made Bahrain colonize many times. Bahrain's economy has relied on oil and aluminum, and they are the most important and the largest income source for Bahrain, which helps to make its economy grow and flourish quickly to become one of the countries with high income economy. In recent years, Bahrain has largely invested in the banking sector and tourism, making it attract many of the financial institutions and companies of different nationalities. This led to the multiplicity of cultures and nationalities in Bahrain, which has increased the importance of the English language in Bahrain. As a result, The National Authority of Qualifications and Quality Assurance for Education and Training (QQA) in Bahrain requires all Bahrain's universities to transfer the courses to English language.

But this change has coincided with the emergence of a problem, a student who just graduates from universities and applying for a job has been facing unexpected obstacles that forbid them of getting a job. This obstacle lies in the pre-employment test which comes in Arabic Language, since all the ministries in Bahrain still dealing in Arabic and that include the Accounting terms, although some student have a good academic level, but they still have difficulty in passing this test. And this due to the difficulty of accounting terminology translation from English language (which studied) to Arabic language. That makes us wondering does market need students with Arabic qualification or English qualification.

Questions come to mind, is it effective to deliver the course material in native language (Arabic) or in English language? Does explaining the course material with non-native language affect the student's performance? Does explaining the course material in the native language help student absorb the material better?

In the past few years, there have been serious concerns regarding the teaching language that has to be used to deliver knowledge to students. This study will be conducted on Accounting & Finance Students at Ahlia University to measure the effectiveness of teaching and learning in English language. The reason beyond choosing accounting students is that in Accounting there are lots of terms that have to be universal in order to be understood globally. According to the International Accounting Standard Board (IASB), the accounting terms have been unified to be able to compare between various financial statements reports, to diverse accounting policy, ensure high quality, transparent information and to eliminate subjectivity.

On the other hand, the researcher is interested in measuring the effect of studying in native or non-native languages on student's performance and how that will affect the student's understanding of the accounting courses. Logically, student will understand the course material better if it was explained in their native language. But it that uncertain, this study will either Supports or refutes that.

Research questions:

1. Can the Accounting courses be understood better if it is explained in the native language?

2. Does studying in language differ than the native language affect the student qualifications and what market need? (all Bahrain ministries are using Arabic Language while all universities are teaching in English Language)
3. Is there any interaction between proficiency in both Accounting and English on student's performance?
4. Does market need students with Arabic qualification or English qualification?

1.2 Research objectives:

1. Measure the relationship between the language of explaining Accounts courses and the ability to understand the courses in a better way.
2. To identify the market need qualification. (Arabic or English)
3. To identify the implications of the language of teaching on student performance.
4. To measure the impact of the efficiency of the student's English language on the student's performance and its ability to understand accounting more.
5. To draw a conclusion from the previous objectives.

LITERATURE REVIEW

There have been serious concerns regarding the teaching language that have to be used to deliver knowledge to accounting students at Ahlia University. Below are some of the studies that have been conducted in this area. Every instructor aspires to teach his students correctly without any obstacles and seeks to avoid or reduce any negative effect. The teaching language that is used by instructor is considered to be one of the main factors that affect students' performance and understandability of the course material. A study by David Lasagabaster and Juan Manuel in 2002 was done to seek student opinion about their preference of native speaker teachers and nonnative speaker teachers. A questionnaire was developed to ask 76 students about their preference of native or non-native speaker teachers, in general the result shows that most students prefer the teacher who speaks with native language or combination of both. This preference was affected by previous experience of native speaker teachers. The reason beyond student's preferences of native speaker teacher is that they can understand better if the course was explained by native speaker teachers. The teaching languages can also be the key of success in studying abroad, as a study by Margaret Robertson, Martin Line, Susan Jones and Sharon Thomas that focus on multinational students who face many issues in their studying journey, the paper highlight on the effect of academic faculty and instructor on multinational student. This study used Delphi technique at one of Australian university, which shows some unexpected results. Students mentioned that they are facing difficulty in interaction due to lack in understanding the colloquial language, this problem was ranked as the highest among other problems. In addition, there was sharp criticism on the instructor's speed of lecturing as the student feel lost sometimes.

In addition, there is another study which has confirmed the importance of language in delivering the knowledge and how it plays a key role in understanding the course material, In 2010 Helen Joy Benzie noticed that the excellence of Australian higher education and its former students are negatively affected by the low level of the international students' English proficiency since that the student's English language skills aren't developed during their higher education experience. Among the proposed solutions to this negative impact and to overcome this problem are to select student carefully and to require an English language test before entering university. English Language proficiency must be treated as a fundamental skill for employment. Communication skill should be developed among graduates to reach better understanding beyond classroom instruction, it is difficult to integrate with native speaker, which exposes that multinational students are unable to get adequate language experience. Having more multinational students will add value for higher education but the passive attitudes and unrealistic expectation will obscure it.

What is more, English Language Proficiency is not just a barriers in learning, where there is a study that was made among International Postgraduate Accounting Students in Australia which has the highest percentage of multinational students who seek to get the opportunity to find employment. Although there is a labor shortage in occupations but still the poor English language proficiency is the main obstacle for employment outcome. A survey was distributed among Master of Professional Accounting Program (MPA) student to examine the importance of English languages proficiency on supposed learning experiences. The study shows that there is a clear relationship between the language ability and learning engagement. Accordingly it is important for students to receive knowledge by the language they understand. This must be taken in consideration, the fact that most of knowledge is in English language and to receive that knowledge student should have good English language. Additionally, the study ended that international students is lacking to develop the English language inside and outside the classroom.

What is worth mentioning is that this issue has been a concerns since 1994 where there was a study by Lyn Gow, David Kember, and Barry Cooper regarding the teaching context and approaches to study of Accountancy students, this study takes into account the screening of ways student's process their study which can provide an insight into the ways of learning and that has led to control the teaching strategies in order to improve their learning. A survey was conducted to measure the best study approaches of BA courses students at Hong Kong Polytechnic. The questionnaire provides a measure of study approaches and semi- structured interviews were relating to the teaching context. The study result shows that students from first year achieving scores of the courses decline from second year. While through second and third year the students' scores rose. That's due to many reasons: over workload, no intrinsic motivation, a scholastic style of teaching, ratios of students and staff are high, and the obstacle that student faced while studying in a second language (English language) and not their native language. The study findings have proven that the English language proficiency is a barrier to learn accounting.

And after 2 years, DANNY S.N WONG AND YEW-MING CHIA were interested in finding out if there is any relation between English and mathematics proficiency on student performance among first-year level financial accounting courses in Hong Kong University of science and

Technology. The study's sample covered 50 full time students of 1st year accounting students of 18 and 19 years old age.

The study has found out that student with fluent English languages and high degree of mathematics can perform better in financial accounting courses. Accounting instructor must be aware of this result since the practical implication is that when counseling possible non-native English-speaking students to take an accounting course which will be examined and taught using the English language. The study has concluded that accounting students can enhance their performance in accounting course by benefiting from the critical evaluation of their English language and mathematics proficiency level. Additionally, academic faculty must take in consideration the importance of communication and numerical skill in the accounting discipline.

However, There have been some efforts to reduce the impact of language and overcome it, in 2013 Mohun Cyparsade, Pritee Auckloo, Ismut Belath, Helina Dookhee and Navin Hurreeram were focusing in their study on the language obstacle in learning of science. Teachers apply new strategies to help student to overcome the language barrier, some basic "Earth and space" ideas were taught to student by using Information Computer Technology (ICT). The research methodologies were through observing the classroom, interview with instructor, focus group discussion with students and post-test for students. The study explores an important way to eliminate the language barrier in learning which is using the ICT in learning can really play a key role in overcoming the language obstacle in learning of science. Also, the study found that as much as possible writing and reading must be minimized whereas encourages the use of native language and Practical training with oral interaction during lessons to enhance student's performance. Noticeable constraints included language obstacle, timidity of learner and disorderliness, but creating an attractive learning environment by innovations has counteracted these issues especially for low ability learners.

Difference between current study and previous study

After reviewing the literature, it is observed the absence of a study that measure the impact of the teaching language (native or non-native language) that have to be used to deliver knowledge to accounting students on the student's understanding and extent of absorption of the accounting courses material. All previous studies that have discussed measured the effect of language on education from several different points. What can be summarized from these studies is that there is a relationship between the language ability and learning engagement, student with fluent English languages and high degree of mathematics can perform better in financial accounting courses and most students prefer teacher who speaks with native language. Add to that, students face difficulty in interaction due to lack in understanding the colloquial language. All of this leads us to the importance of language and its impact on the student. So it is worth mentioning that in order to enhance students' performance educators should use of native language and Practical training with oral interaction during lessons.

Although most students prefer learning in the mother tongue, but the English language is very important not only to learn and receive knowledge, but is also important for employment, that English Language proficiency must be treated as a fundamental skill for employment.

Bahrain has been considered an important financial center in the Gulf region, but recently it has become the center that attracts various foreign investments, making it a key financial center in the Middle East. According to the World Investment Report issued in 2014, released by the United Nations Conference on Trade and Development, the Foreign Direct Investment to Kingdom of Bahrain in 2013 totaled 989 million US dollars, reflecting an increase of 11% compared with the year 2012, where more than the global flow of investment ratio FDI, which amounted to 9%.

From these previous points of view, a unified language is required and must be implied to be able to communicate with the foreign investors. The English language is the world second language so Bahrain has recently turned its attention into teach in English in order to have eligible Bahraini student who will be able to lead the financial sector in Bahrain.

From that the language of teaching importance has been noticed and this paper will further measure the effect of teaching language on the accounting students' performance at Ahlia University.

METHODOLOGY

A systematic methodology will be driven to measure the relationship between the explanation languages of accounting courses and the student understandability.

Quantitative and qualitative are two types of research methodology. Describing general features, feeling and opinion which means that it related to non-numeric data, this namely the qualitative method. On the other hand, analyzing numerical data in mathematical terms (Frequency, Formulas and grapes).

Sample:

Quantitative method will be the main type in measuring the impact of instructor explanation languages on student performance and understandability. Such a good way of collecting data of quantitative research method is by using questionnaire, and this is the method that will be used to reach the research objectives. The study sample will cover 100 Accounting students at Ahlia university selected randomly from varies years, to ensure that, the questionnaire will be spread over different Accounting courses level. The questionnaire will be given to Accounting 1, Accounting 2, Accounting Intermediate 1, Accounting Intermediate 2 and Advanced Accounting student's courses.

Imperial Study:

To analyze, summarize and interpret the collected data, a set of mathematical procedures can be used under the term of statistics. Descriptive statistics and inferential statistics are the types of statistics. In this paper Descriptive statistics will be used which is mainly about summarizing the collected data from the study sample in numbers. In order to test the validity of the study hypotheses, Two techniques will be used; T-test and correlation. In addition, the data will be analyzed by SBSS (Statistical Package for the Social Sciences) programmer.

Research Hypotheses:

Every study should have hypotheses which link two variables or more together which will be either accepted or rejected in order to achieve the aims of the study. This study will contain four hypotheses as follow:

1. H₀: Explanation of the Accounting course material with native languages does not have an impact on student understandability of Accounting course material

H_A: Explanation of the Accounting course material with native languages has an impact on student understandability of accounting course material

2. H₀: There is no relationship between teaching language and student grades.

H_A: There is a relationship between teaching language and student grades.

3. H₀: Level of student's English language proficiency does not affect his/her performance in Accounting courses.

H_A: Level of student's English language proficiency does affect his/her performance in Accounting courses.

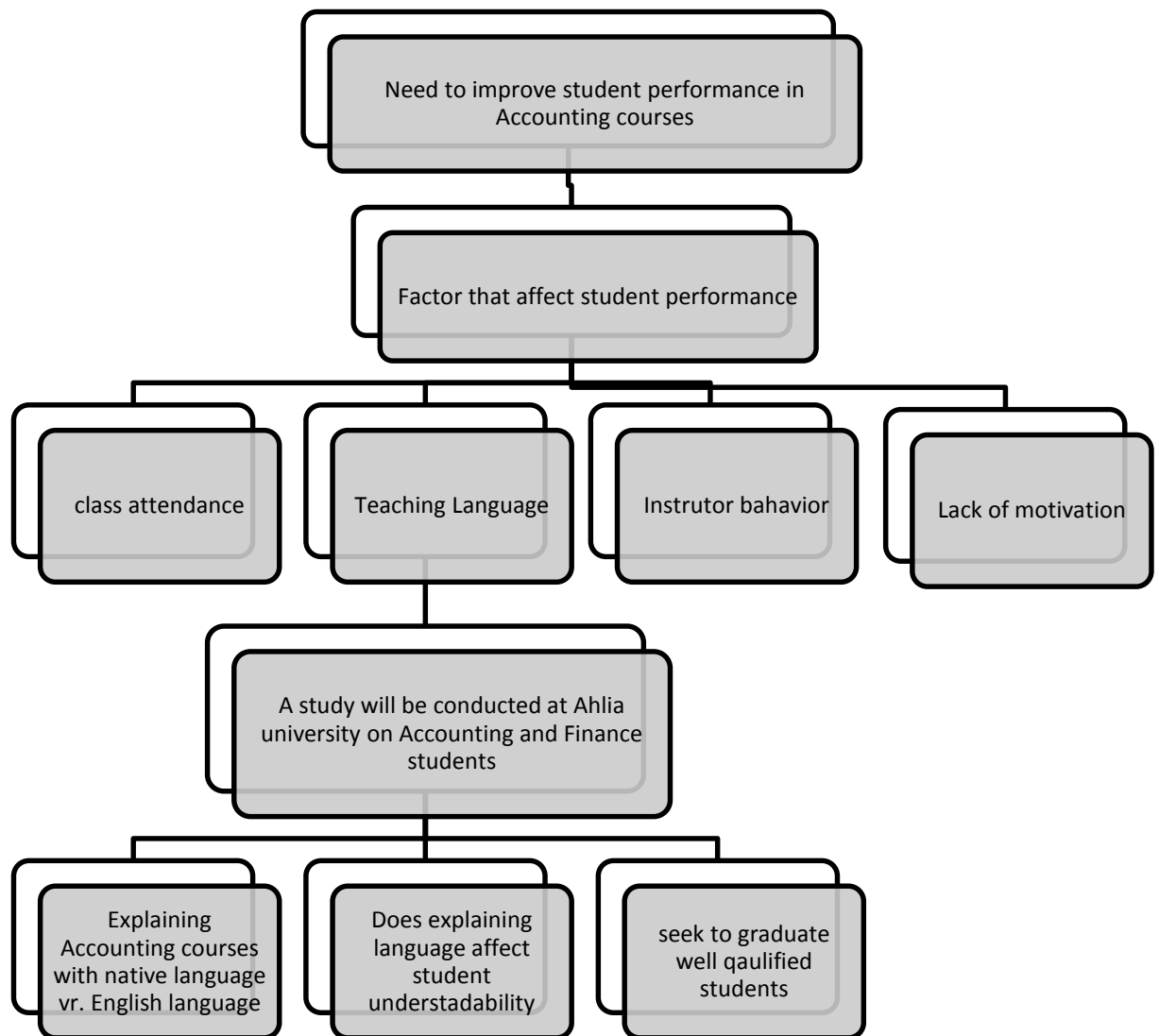
4. H₀: Implying an Arabic Accounting course does not affect student's qualification to meet the market needs.

H_A: Implying an Arabic Accounting course does affect student's qualification to meet the market needs.

The previous procedure will be followed to add new aspects in accounting education in order to enhance and improve student understandability of accounting courses to prepare them well for the workplace.

Conceptual framework:

Graph 1



Descriptive Analysis:

Descriptive statistics will be used to translate the questionnaire data into more meaningful data and to give a brief overview of the research findings.

Table 1: General information analysis

#	Variables	Frequency	Percent
1	Gender		
	Male	35	35.4
	Female	63	63.6
	Total	98	99
2	Student Graduation School:		
	Private School	19	19.2
	Public School	78	78.8
	Total	97	98
3	Student Accounting course grades:		
	A	35	35.4
	B	40	40.4
	C	17	17.2
	D	2	2
	Total	94	94.9
	Student's Accounting course grades:		
4	Student's English level		
	Excellent	30	30.3
	Good	53	53.5
	Fair	10	10.1
	Poor	4	4
	Very poor	1	1
5	Bahrain's ministries should deal in English:		
	Yes	74	74.7
	No	23	23.2
	Total	97	98
6	Student gets lost when course material was explained in English:		
	Yes	31	31.3
	No	67	67.7
	Total	98	99
7	Preferable Explanation Language:		
	English Explanation	66	66.7
	Arabic Explanation	21	21.2
	Both	3	3
	Total	90	90.9
8	Rate of student's understandability of course material:		
	20%	1	1
	40%	8	8.1
	60%	16	16.2
	80%	45	45.5
	100%	27	27.3
	Total	97	98

The study includes a large proportion of students who graduate from public schools, therefore the study result will be effected by those students who have accustomed to studying Arabic language since childhood, making them tend to Arabic explanation in their university study. Since the sample covers a high proportion of students ranging from grades between A and B which means that their academic level is likely to be good and obviously their English language would be good which the followed question has approved that 84% of students have good English level. Although the study covers higher proportion of who graduate from public school, the level of English

proficiency does not depend on the school they have graduated from. 67.7 % of students do not get lost when course material was explained in English since their English language proficiency are good. Additionally, 66.7% of students prefer that instructor explain the course material in English and students understand better when accounting course material was explained in English language, so instructor should explain the accounting course material in English.

The study shows that most of the students agreed that all Bahrain government ministries should deal with English language, and it was due to the fact that during their study they have received accounting concepts in English, so the they find it very difficult to understand the concepts well in Arabic. Universities should pay greater attention to that point to be able to prepare students well for the labor market.

Table 2: Statements analysis

NO.	Statement	Percent					Mean	General Percent
		Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree		
1	Explaining course material in Arabic helps weak student to understand better.	25.3	21.2	29.3	12.1	9.1	2.57	51%
2	The acquired qualification from university meets the market need.	17.2	34.3	21.2	16.2	5.1	2.55	51%
3	Arabic Accounting course must be implied to have good Arabic background of Accounting terms.	13.1	25.3	30.3	15.2	12.1	3.4	68%
4	Students get higher grades when the course material is explained in Arabic.	16.2	22.2	30.3	20.2	7.1	2.79	56%
5	Student should learn English from childhood.	50.5	15.2	6.1	10.1	14.1	2.19	44%
6	Student who learn English from childhood understand the course material better.	45.5	19.2	5.1	10.1	16.2	2.29	46%

Students with good level of English language believe that instructor should only explain the Accounting course materials in Arabic for weak in English language students to help them to understand better. The study covers a large proportion of the first and second year students so they have not engage in the labor market yet, so they still have not recognize the labor market requirements. From student Perspective, the education that they receive from university qualifies them enough to engage in the work, but what they do not know is that learning accounting concept in English without attention to learn it in the Arabic language may be a barrier between them and their involvement in the work. As a result of that, students are not sure of implying Arabic accounting course will really help them to qualify more for the labor market since 30.3% of the student are indifferent.

English language proficiency plays a major role in understanding accounting course material in a better way, as any language the students should learn English from childhood in order to be fluent in English language, which will help them in their university studies and the English language weakness will not form a barrier between them and their understanding of the course material as 64.7% agreed on that.

4.1 Hypothesis Analyzes:

This analysis tackles measuring the validity and credibility of the hypotheses that have been the foundation of this study to reach more accurate results. The hypotheses have been tested through using regression analysis which is the process of estimating whether there is a relation between the variables or not.

Table 3: Hypothesis analysis (regression)

No	Null Hypotheses	R	R ²	T	Sig	Accept Or Reject H0
1	Explaining the Accounting course material with native languages does not have an impact on student's understandability of Accounting course material.	22.90%	5.30%	2.295	0.024	Reject H0
2	There is no relationship between teaching language and student's grades.	18.50%	3.40%	1.737	0.086	Reject H0
3	Level of student's English language proficiency does not affect their performance in Accounting courses.	38.40%	14.70%	3.963	0	Reject H0
4	Implying an Arabic Accounting course does not affect student's qualification to meet the market needs.	1.30%	0%	-0.125	0.901	Accept H0

The first hypothesis predicts that explaining Accounting course material with native languages have an impact on student understandability of Accounting course material. This result has been reached by using regression analysis which is opposite of what has been reached by the descriptive analysis as 66 out of 90 student have preferred to be taught by English Language, this does not necessarily mean that there is a contradiction in the results, but some students feel shy when answering this question. This result has been reached by linking indirect questions. To be clear, attention must be paid to the importance of teaching Accounting courses material with native language as this will raise the level of students performance and the extent of their understanding of the material.

The finding of hypothesis number two actually supports the finding of hypothesis number one which shows that teaching language can improve students' grades. As long as the instructor are using the native language in explaining the Accounting course material, the students understandability of the subject will be better, therefore students grades in Accounting courses will be improved.

As results have shown that there is a relationship between the student academic performance and the language of explanation that is used by the instructor. So, it should be taken into consideration that if the Accounting textbooks were in Arabic, the student performance will obviously be enhanced. However, Ahlia university seeks to follow the instruction of the National Authority of Qualifications and Quality Assurance for Education and Training (QQA) which states that it should teach students in English. So university should founded first year students linguistically through applying Business English course.

To illustrate the previous point, hypotheses number three proves that the level of English language proficiency affects students' performance in Accounting, the more level of students in English language is the higher the performance and understanding of Accounting course material.

Previous hypotheses discussed the importance of explanation language in Accounting courses, hypothesis number four indicate that implementing Arabic Accounting course at university does not help them to be qualified to meet the labor market requirement. Most of business science is taken from Western countries so students cannot acquire this knowledge without being able to learn the English as it is the language of the world, and in order to exchange science, students must be versed linguistically. Recently, researchers actually use English language to publish their research even if it were not for their native language, so students did not accept the idea of studying basic Accounting in Arabic because the concepts that will be gained in English can be translated in real work.

CONCLUSION

Recently, Accounting Education has become an interested topic to the researchers, who seek to develop the accounting education to refine students' performance and to be able to meet the labor market requirements. There are many studies which focus on several aspects of accounting education. Some were interested in student's attendance, the effect of instructor behavior on student's performance and university atmosphere, while others as this study were interested on measuring the effect of teaching language -native or nonnative language- on students' performance and understandability of accounting course material.

Language is the fundamental and effective tool for communication between humans and it is the code of expressing human's feeling and ideas. People from different nationalities can communicate by using the world wide language, the English. where the most advanced discoveries in science can be reached by having a good English language skills.

To be able to have globally qualified students, polarization of Science must be done from all over the world. In pursuit of that, all universities in Bahrain have been guided by the National Authority of Qualifications and Quality Assurance for Education and Training (QQA) to teach students in English language that enables them to acquire those sciences particularly with accounting science which is constantly evolving.

Is it effective to teach students with native language? According to a study done by Lyn Gow, David Kember and Barry Cooper in 1994 which proves that the English language proficiency constitutes a barrier to learn accounting. This study has been conducted to determine whether English language proficiency has any affect on student's understandability of accounting materials and their preference of explanation language. A questionnaire have been distributed among 100 Accounting and finance students at Ahlia university.

After analyzing the collected data, the study finds that three of the hypotheses that have been assumed matched the results. Aresult of a study carried out by David Lasagabaster and Juan Manuel in 2002, matched with one of the study finding which indicate that Explaining the Accounting course material with native languages have an impact on student understandability of Accounting course material. Furthermore, the study shows that teaching language has an impact on students grades. So, in order to enhance students performance in accounting, instructors should explain course material with native language. This does not necessarily mean that English Accounting books should be replaced with Accounting Arabic books, but it is recommended to explain accounting material in Arabic considering students with low level of English language proficiency where that study found that there is a strong relationship between level of student English language proficiency and their performance in Accounting courses. All in all, education is a paramount issue that must be take into consideration in all respects and should always keep developing it, where this study addressed the importance of accounting education and the findings that were carried out should be exploited in development stages in accounting education at Universities in order to highlight the accounting students and qualified them well to meet the labor market requirements.

RECOMMENDATION AND FUTURE STUDY

This paper is implied to measure whether there is an impact on the students' performance by the instructor explanation language. Students seem to perform better when the Accounting course material was explained by their native language. The results of this study are very important and must be applied to improve the performance of students and enhance the education level at the university.

What is worth mentioning is that, where the university professors should be directed to explain accounting materials in Arabic because the student understands and absorb more if the explanation was in student's native language. The study shows the importance of the English language acquisition to make it easier to attract sciences from various countries of the world, so the study urges that the students must be taught the English language from early age in order to have a strong English background. Where it will be much easier for them to study and

understand the accounting courses better in the future, as the fact that accounting concepts are internationally unified by the International Accounting Standard Board (IASB). In addition to the foregoing, the study recommended that all Bahrain government ministries should try to convert all their financial transactions in the English language in order to be more in line with international accounting standards, which students have learned during their studying journey. Researchers and those who are interested in the Accounting education field could reach more useful result to improve accounting students' performance. A study be done to compare the performance of Accounting students who were taught accounting with their native language and those who were taught by English language. Other may be interested in studying how to improve the level of Accounting students English language proficiency and measure the effect of that on their understandability. Add to that, a study could be done to examine whether implying English business course will improve Accounting students' performance.

LIMITATION OF THE STUDY

The study findings could be improved if it contains bigger sample, as the selection of the sample of one hundred Accounting and Finance students was not enough to reflect the huge number of Ahlia university students. Add to that, the sample contains students with high level of English language proficiency due to the convenience way of distributing the study questionnaire. The finding would be more accurate if the questionnaire was distributed among students with different level of English language proficiency.

Moreover, the study may not get direct answers from students, so some questions was linked to reach more accurate answer that what the study faced when the student was asked about their preferable explanation language where their direct answers were the opposite of the indirect linked answers.

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