

Chinese learner in a linguistically challenged environment – an exploratory study

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Abstract

Purpose – The purpose of this paper is to explore the implications for student learning when accounting education is delivered in the student's non-native language. It examines the impact on learning arising from the different components of English language competencies, namely, listening, reading, writing, and speaking.

Design/methodology/approach – The data are drawn from focus group interviews with students from Mainland China undertaking an accounting degree in Australia.

Findings – The findings indicate that students relied primarily on their reading instead of listening to seek understanding, and in turn, writing was considered less important compared to listening and reading. Notably, speaking was overlooked by many students as it was considered the least important skill necessary to achieve success as a student and to be a competent practitioner. Students developed a misconception that the quality of oral communication required of accountants in practice is unimportant.

Practical implications – The findings will assist accounting educators and the accounting profession in designing and implementing appropriate instructional strategies and assessment tasks for international students. One suggestion includes a more balanced weighting between written and oral assessment.

Originality/value – Few studies have specifically explored the impact of English language on learning accounting. While some studies examine specific aspects of language as a unitary concept, little has been reported on the impact of all components of the language skill-set on student learning.

Keywords Listening, English language, Chinese students, Reading, Writing, Speaking

Paper type Research paper

Introduction

Research on graduate attributes cites employers who value effective communication as a sought-after trait but have also expressed concern about the quality of language competence among accounting graduates (e.g. Cavanagh *et al.*, 2006; Hancock *et al.*, 2009). Empirical evidence denotes a large number of accounting graduates failing to attain minimum language competence (Birrell, 2006). Yang (2007) contended that students are attracted to international education to develop their foreign language capability but empirical evidence suggests that the level of English language capability among Asian students (China, Korea, Vietnam, and Indonesia) displayed very little improvement (Craven, 2012). In fact, according to Birrell *et al.* (2006), English language capability among students from Mainland China declined over the period of their English language education. The inconsistency in English language competency calls into question the ability of international students to understand the subject matter of their education when it is delivered in their non-native language. In particular, this paper seeks to deepen our understanding, through an exploratory analysis, on how students from Mainland China respond to the challenges of accounting education when the subject matter is delivered in English, students' non-native language.



The literature on international education acknowledges the challenges facing international students and their adaptation strategies through cultural adjustment (e.g. Brown and Holloway, 2008; Novera, 2004; Skyrme, 2013). Research evidence shows that learning and knowledge acquisition is not only affected by language but is a significant explanatory variable in learning performance (Jochems *et al.*, 1996; Jochems, 1991; Ransom *et al.*, 2005). Kirby *et al.* (1996, p. 149) highlighted how international students must “[...] master the content and concepts of their discipline, and do so through the medium of a language which they may not fully command, but frequently they must do this within an educational and cultural context quite different from their own.” Whilst learning performance and cultural adaptation is common in this area of research, few studies have specifically explored how English language is used in learning and how students develop strategies to cope with linguistic challenges. In extant research, language in learning is examined as a unitary concept from the perspective of stakeholders with little understanding of its elements and impact on learning (Zhang and Mi, 2010; Kirby *et al.*, 1996). While some studies examine specific aspects of language including: oral communication (Siriwardane and Durden, 2014; Stone and Lightbody, 2012); writing (Hinkel, 2013; Matherly and Burney, 2009); and reading (Tsao, 2004; Fraser, 2007), few studies have explored the impact of all components of the language skill-set (listening, reading, writing and speaking) and their inter-relationship on student learning. This study undertakes an exploratory analysis of the four components of the language skill-set to understand the implications on learning and the strategies adopted by students to cope with the linguistic challenges arising from a program of education where students must learn in their non-native tongue.

Students from Mainland China represent the largest cohort of international students enrolled in western universities, many with an intention to secure employment in the host country upon graduation. As accounting education continues to globalize, classrooms become the nexus that serve the needs and demands of international students and industry. Examining the components of language will reveal the concept of language and help understand how international accounting students view and rely on the components of language in their learning. The analysis is drawn from the perspective of the student with regard to the manner in which they acquire understanding, organize their learning, and strategies to mitigate the limitations of learning in a non-native language. The findings from focus group data suggest that effective learning is moderated by a reduced capacity to understand auditory delivery, combined with weak oral articulation limiting student’s capacity to engage with faculty and fellow students. Students compensated by relying on reading and writing, particularly in graded assessment tasks, to maximize performance in graded assessment and the probability of academic success. In particular, students viewed speaking as the least useful skill among the four components of the English skill-set. This contrast with the view and expectations of employers, industry, and professional accounting associations. The remainder of the paper is structured as follows. The next section presents a review of the relevant literature followed by the research design. The paper then presents the findings of the study with discussion and conclusion in the final section.

Literature review

This study is embedded in the psychological theory of constructivism, in which learning, knowledge, and meaning are co-constructed by the learner through their interactions with the learning context that includes language (Vygotsky, 1978; Ramsden, 2003). Learning occurs when individuals engage in activities and immerse themselves in cultural (e.g. language) and social artifacts (e.g. educator and peer group interaction) that mediate higher cognitive activities. This view is strongly supported by Wertsch (2007) who argued that the fundamental precept of social cultural theory is that the human mind is mediated by artifacts. Language is by far the most prevalent and robust cultural artifact that individuals hold to

mediate their ties to the world, to each other, and to themselves (Lantolf and Thorne, 2007). Above all, language is crucial for a learner to acquire and negotiate knowledge because it is the vehicle by which knowledge is transmitted and received, interpreted and re-interpreted to facilitate understanding and develop new ways of thinking (Kozulin, 2003).

Language takes on a psychological function of internalization, which “[...] accounts for the organic connection between social communication and mental activity and is the mechanism through which we gain control over our brains, the biological organ of thinking” (Yaroshevsky, 1989, p. 230). Internalization and the ability to make sense of one’s new surroundings is problematic for international students when learning in a foreign language scrambles the messages received, destabilizing the process of internalization and increasing the risk of misconception (Kocakulah *et al.*, 2005). Senyshyn *et al.* (2000) contend that one of the most daunting hurdles to a positive adjustment experience of international students is the lack of confidence in language. International students feel that they are prevented from participating fully in their learning because of an inability to cope and keep pace with the subject matter delivered in the students’ non-native language (Ransom *et al.*, 2005). Poor linguistic skills converts to feelings of anxiety, frustration, ultimately demotivating students from engaging with the learning process (Murray, 2013; Robertson *et al.*, 2000).

Language is a multifaceted concept comprised of four components: “listening,” “reading,” “writing,” and “speaking,” each component having a potentially different effect on student cognition and learning. Listening entails an ability to receive and grasp the meaning of the message communicated by the speaker. International students are challenged not only by the complexity of English as a second language but also by the accented English of local faculty (Kaputin, 1993; O’Keefe, 2006). International students have been noted to struggle with understanding lecture presentations because of the strong Australian accent, and that lecturers speak fast, mumble, slur, and even shorten their words (O’Keefe, 2006). Words, such as, “brekkie” for breakfast; “sickie” for a sick day off work; and “footie” for football are part of this truncation of words that international students found confusing (Kell and Vogl, 2007, p. 208). International students tend to learn formal English, unlike the English they experience in the casual delivery by lecturers. As Miller (2007, p. 747) suggested, “[...] listening to lectures in a second language is an arduous task.” The amount of concentration required in a lecture is taxing in one’s first language, let alone a second or third language. Reading, like listening, is considered fundamental to the procurement of knowledge (Day and Bamford, 1996; Cheng and Good, 2009). However, English language education in Asia is focused on perfecting English grammar and improving vocabulary (Rao, 2002) rather than reading comprehension. Kong (2006) found that international students experience anxiety and self-doubt when reading in English. As a result, students struggle with reading comprehension in an English language setting (Chi, 1997; Tsao, 2004), inferring a need for intervention to help international students develop their reading comprehension (Coetzee *et al.*, 2016). Self-imposed strategies to understand and improve the pronunciation of English vocabulary includes translation texts and dictionaries (Kong, 2006).

Writing enables the correspondent to develop and present one’s thoughts in a structured way. The cognitive constraint associated with oriental thought patterns poses difficulties for students when they developed paragraph structures in indirect or opposite ways to English (Ginsburg, 1992). The Chinese learner is confronted with significant phonological and grammatical hindrances, such as clusters of consonants and a system of tenses which are absent in Mandarin (Glenwright and Wang, 2013). This explains in part why English compositions written by Chinese students’ lack coherence or organization from an English perspective. The demand on Chinese students in producing narratives in English inevitably results in a heavy cognitive load, not to mention the cultural accommodation expected of them (Hinkel, 2013). English language training is another major problem for international students where non-English majors are rarely expected to write more than one

page in the English language in any single task (Hinkel, 2013). In addition to writing, the spoken component of English language has also been identified as a key area of concern for international students (Bretag *et al.*, 2002; Sawir, 2005). Education researchers acknowledge the importance and benefits of equipping students with oral communication skills, a competency highly desired by employers (Mitchell *et al.*, 2010) but lacking in new graduates (Cavanagh *et al.*, 2006; Hancock *et al.*, 2009). According to Ginsburg (1992), English is taught in China by memorizing structured dialogue or translating written text aloud with an emphasis on reading rather than verbal communication. An ability to communicate verbally when students possess poor semantic and syntactic competence has the potential to give rise to oral communication apprehension (OCA) (Coetzee *et al.*, 2014) and a diminishing inclination to communicate in that language (Evans, 2010; Baker and Macintyre, 2000). OCA is defined as “[...] an individual’s level of fear or anxiety associated with either real or anticipated communication with another person or persons” (McCroskey, 1984, p. 13). Empirical evidence in accounting education suggests that students possess higher than average levels of OCA (Arquero *et al.*, 2007; Gardner *et al.*, 2005). A study conducted by Hassall *et al.* (2013) on Malaysian-Chinese accounting students explained that a high reluctance or fear to engage in communicate is strongly linked to their low level of communication self-efficacy, where students lack confidence to engage in communication.

One way to consider the four components of language is to view them in terms of input and output modes of communication. In such a model, listening and reading represent components of language in which knowledge is received (input), and writing and speaking represent components of language in which knowledge and comprehension is expressed (output). Learning is achieved when subject matter is received through the input modes of language, reflected upon with an inquisitive mind and re-interpreted in ways to construct new meanings ultimately expressed and communicated in output modes of communication, through voice or narrative. Continuous learning occurs when the cycle repeats with further reflection and interpretation of the output modes of communication to once again make sense of cognitive contradictions.

Research design

Data collection relied predominantly on focus group discussion. The strength of focus group discussion resides in its ability to illicit the views, stories, and experiences of the participants, so that their voices emerge more freely in the discussion than in a traditional face-to-face individual interview or survey. This advantage is echoed by Hofstede (1986) who claimed that Chinese students are prone to speak openly and freely in small groups. To further encourage participation and to remove any inhibitions to communication, the focus group discussions were conducted in the native language of the participants, namely Mandarin, by the primary researcher. The interviews were audio recorded, translated to English then transcribed by the primary researcher and verified by independent third party to ensure the accuracy and consistency of the translation. Semi-structured interview questions, drawn from the issues raised in the literature, were put to the participants in six pre-scheduled meetings ensuring comparability between the groups.

The participants in this study were randomly selected from the population of students enrolled in undergraduate accounting degree programs at two Australian universities. The universities were chosen because of their comparable status and in providing similar degree programs with the same English language competency entry requirement. The students were selected from the database of the two universities, filtered for international enrollments, the country of origin and subsequently sorted and grouped into the respective focus groups by year level resulting in six groups (one group for each level of a three-year degree program for each university). A total of 42 students were invited and confirmed (seven students per group); however, with attrition, 26 students ultimately participated in

the scheduled meetings with a minimum of four and maximum of five participants in a total of six focus groups. The participants were full time, on-campus students, and between the age of 20-25 years. The overall gender split was 30 percent male and 70 percent female, considered reflective of the student population where 60-70 percent of Chinese accounting students in Australian universities are typically female. The meetings, of approximately one hour duration, were held at the end of the academic year so that students were able to reflect on their immediate past learning experience. The transcripts were reviewed and thematically coded, based on the four elements of the language skill-set (listening, reading, writing and speaking). The data were further categorized based on year level: year 1 (Y1) eight students; year 2 (Y2) nine students; and year 3 (Y3) nine students, to explore the similarities and differences between year levels. The data are identified based on students' year level and an allocated student number, for example, Y1 (S3) stands for year 1 student number 3. Further analysis was undertaken to examine the data between universities, to tease out areas of similarity and differences. It became apparent that the characteristics and experience of the participants at both universities were similar, suggesting the absence of an institutional bias.

Findings

Self-rated actual and perceived English proficiency

At the commencement of each focus group meeting, participants were issued with a short survey to rate (anchored in 1 for least proficient; 10 for most proficient) the four components of English language (listening, reading, writing and speaking) in both actual proficiency and the proficiency required to succeed academically. Academic success is defined in this study as attaining the minimum competency standard required to obtain a “pass grade” in the courses that comprise the accounting degree program. The survey was designed to identify the gaps between students' self-rated proficiencies on the components of language and the minimum expected requirements to succeed as a student. The data, displayed in Table I, were analyzed descriptively to tease out the mean scores in relation to perceived language proficiency and the minimum language requirement for academic success. A comparison of the mean scores suggests students' self-rated abilities on all dimensions of language were lower than that required to achieve academic success. The data suggest that students' self-reported English proficiency is inadequate to deal with the demands of language in accounting education.

A descriptive analysis of the survey data shows that the input components of language (listening and reading) were considered important skills necessary to succeed academically. In comparison, writing and speaking, as output components, were considered less important. It seems that students valued the input components of language for learning but

Language component	English proficiency	Mean (SD)	Y1	Y2	Y3	n	Paired t-test		
			Mean	Mean	Mean		Mean	SD	Sig (2-tailed)
Listening	Required	7.81(0.75)	7.75	7.22	8.44	26	-2.27	1.12	0.000*
	Actual	5.54 (1.03)	4.88	5.44	6.22				
Reading	Required	7.15(0.78)	7.13	7.11	7.22	26	-1.23	1.66	0.001*
	Actual	5.92 (1.23)	5.88	5.78	6.11				
Writing	Required	6.15 (0.93)	6.25	6.56	5.67	26	-0.885	1.73	0.015*
	Actual	5.27 (1.12)	5.00	5.11	5.67				
Speaking	Required	5.15(0.97)	5.25	5.00	5.22	26	-0.346	1.67	0.301
	Actual	4.801 (0.33)	4.50	4.78	5.11				

Table I.
Self-rated vs perceived
required English
proficiencies

Notes: 1 – least proficient; 10 – most proficient. *Significant at 0.05

were less concerned with the ability to express their learning. A statistical comparison of the mean scores between the actual and perceived competencies for each component find significant differences in listening, reading, and writing. This finding infers a skill gap in these components of language in which the level of expected proficiency was significantly higher than students' self-rated proficiency. The results of the paired sample *t*-test on the speaking component of language failed to detect a significant difference implying that students were either adequately competent to deal with the demands of oral communication in accounting education, or alternatively, as will be shown below based on interview data, speaking was considered an unimportant requisite, relative to the other components, to achieve academic success.

Listening and reading: input components of language

Listening represents the first of the two "input" language components considered vital in learning environments where delivery and discussion are the primary modes of teaching. Consistent with the survey data, listening was regarded by all participants as the most important mediator in constructing meaning in their learning:

I think the most important is listening, at least you can understand what others are saying. That is, in the future when you are working as an accountant and when someone mention a value such as \$10,000.00 but you hear and record it as \$1,000.00, wouldn't that be a disaster? Y1(S7).

Listening, while critical to learning, was also the skill that was problematic for many students, particularly first-year students who found it difficult to understand subject delivery through listening alone. Supported by the survey data, the problems associated with listening eases with second and final-year students whose listening skills improved with time and experience in the Australian learning environment. A typical comment from a first-year student:

There are a lot that I do not understand via listening [...] especially when we first arrived [...] all the locals were able to understand and enjoy the discussion with the lecturer [...] but I did not even understand a word that was spoken Y1 (S5).

The cognitive process of receiving and interpreting information in English is made even more difficult with the variety of accents and speed with which the subject matter is presented. The participants struggled to comprehend the spoken English by academic staff claiming it is neither clear nor audible. For example:

It was absolutely tiring, certain words are not clearly audible, say for example the word "to" sounded like "do" instead [...] we had to concentrate fully and be extremely attentive [...] Y3 (S3).

This unfortunately led to instances where students felt inadequate or embarrassed:

The Statistics lecturer is an Indian whose pronunciation is considered close to English but there were words that are very hard to understand. He kept saying "deeeata" I couldn't make up what he was saying hence with all boldness I asked him what he meant, he then wrote on the board "data" [...] I felt stupid and that I should not have asked such an embarrassing question [...] but I could not understand and it was most confusing and disturbing for me Y1 (S4).

As suggested above, students in the final year of the degree program show, how in time, they become accustomed to the local accent and are able to increasingly rely on listening in the context of learning:

They spoke with accents and too quickly [...] but as we listen more than it gets easier Y3 (S2).

Reading, representing the second of the input components of language, was seen by students as a tool to address the limitations of listening or to reinforce knowledge received

through listening and confirm or expand their understanding of the subject matter. Although students recognized the importance of listening and reading, the former was considered helpful while the latter was crucial in understanding the subject matter of theoretical courses and in the preparation and/or memorizing of material for examinations:

Both reading and listening are the most important skills in the learning process [...] you read, then you listen to the lecture, then you read again [...] If I am able to understand everything that is taught in lecture via listening, my life would be much easier. My problem is that I could not understand the lecture via listening hence I had to read up and spend time to understanding it Y2(S9).

The nature of the course, whether it was theoretical or technical emerged as a critical theme in relation to the interrelated components of listening and reading. The limitations of language became apparent in courses of a conceptual nature, where language is essential to construct and demonstrate knowledge. Students felt strongly that the level of listening and reading required in courses of a technical nature (e.g. financial accounting) was less demanding than courses of a qualitative or theoretical nature (e.g. law, accounting theory, and auditing). One student stated:

[...] in accounting, it is mainly about calculation you will seldom speak, as long as you can tell others the figure that would be fine Y2(S2).

Students became apprehensive in predominantly theoretical courses such as Law where the demands on language pose the greatest challenge to international students. Students consequently dedicated generous amounts of time to reading to deal with the demands of learning in conceptual courses. The components of listening and reading thus developed an inverse relationship in which students relied on reading when listening became inadequate (and vice versa) to understand the subject material:

Maybe the local students only need to spend 2 hours to read up a chapter while I need to spend 6 hours instead to be on the same level of understanding as them Y3 (S7).

Writing and speaking: output components of language

Writing and speaking represent the two output components of language providing the mechanism by which students may demonstrate their knowledge. However, rather than express concern for the ability to demonstrate knowledge, writing became pertinent to students as a procedural element in the completion of assessment tasks:

[...] to understand [...] the most important are listening and reading abilities while writing skill is mainly for assignment and exams only Y3 (S4).

The skill of writing, more than speaking, was considered important in formal examinations which carry a substantial proportion of the overall allocation of marks in many accounting courses:

If you are good in your written and listening English that will be evident in your exam. I think those are more important and tangible than spoken English [...] Y1(S3).

The limitation of communication through writing was also pertinent in case analysis:

The difficulties are in answering case studies where you have to write and apply the theory into the cases and offer your opinion on the case. No matter how I tried, I still feel that it is not good enough Y3(S5).

Although spoken English was deemed by students to be their greatest challenge, it was also endorsed as the least important skill necessary for a successful academic performance (see Table I). When a student was strong in listening, speaking became less important to

learning, and when listening was weak, verbal communication became more important. This is because speaking provided students with the opportunity to clarify issues they could not comprehend from listening. However, in implementation, students expressed reluctance to approach academic staff because of their struggle to clearly articulate their concerns or queries to others. Even when a student had confidence to voice his/her uncertainty, understanding the explanation via listening became an additional hurdle. Therefore, as with the evidence above, where the students were weak in speaking, reading was adopted as an alternative tool to comprehension. One student stated:

If you are strong in your reading and listening, you don't need to be strong in your spoken English. You only need to be strong in your spoken English because you have not understood via listening or reading. Hence the need to raise questions with the lecturers/tutors. If you've understood via listening and reading, you don't even need to ask or speak Y1 (S1).

Although many students welcomed the opportunity to work with fellow students from a western background, they lacked the confidence to initiate conversation because of their limited spoken English. This inadequacy is reinforced by native English speaking students expressing a reluctance (or a perceived reluctance from Chinese students) to forge a long-term co-operative relationship in group-assessment activities. This is especially the case in courses that allocate a significant proportion of marks for group-based written assignments or oral presentations. This unfortunately inhibits international students from establishing a dialogue or a relationship with local students because of a fear of being misunderstood and "letting the team down." The students in this study were also reluctant to develop conversational relationships with faculty because of a perception that they were a nuisance to faculty who were burdened with little spare time. One student stated:

I've tried asking the lecturer when I did not understand, but I still could not comprehend what the lecturer was trying to say and the lecturer could not understand me as well Y3 (S8).

Students' reluctance to engage with spoken English was unfortunately augmented by a misconception that oral communication in professional practice is unimportant:

Studying accounting, or be an accountant basically you just sit there in the office and prepare reports, not much of spoken English is needed Y1(S5).

Surprisingly, one student believed that members in practice will ultimately adapt to the language of non-native speakers:

I'm sure our colleagues would understand us over time [...] Y1(S6).

These comments combined could explain why graduates fail to meet the expectations of the profession in English language.

Discussion and conclusion

The students in this study highlight the importance of listening, a skill also prioritized by employers (Gray and Murray, 2011), but were found wanting in actual skill. As a result of this disparity and their inability to fully understand subject matter via listening, the participants experienced stress, frustration, and uneasiness. To overcome the limitations associated with listening, the participants relied on reading (the second of the two input components) to internalize new knowledge. This is consistent with Cheng and Good (2009) who conceded that reading is central to effective learning. Further, it was found that students cognitively construct knowledge in Mandarin language, although the listening and reading is received in English. At this stage, the participants claimed that they must either mentally or physically translate the teaching and reading into Mandarin to create meaning. This inevitably leads to an increased study load that compromised learning when students

directed attention on exam preparation and allocated less attention to internal assessment tasks. A second-year student explained:

To me, I receive the lecture or information in English but ultimately, I would understand them in Mandarin, which is my first language. I'm not able to receive in English, process in English and output it in English [...] not yet anyway. Therefore, it takes time for me to digest what I listen in lecture [...] I need to spend time alone to figure things out Y2(S1).

While students adapted to learning by relying on reading to receive and comprehend new knowledge, there was a corresponding reliance on writing compared with speaking, to express their knowledge (output component of language). Students were challenged by written assignments, case studies, and examinations. However, as written examinations tend to carry the greatest weight within a total course assessment package, the participants focused on developing techniques to enhance exam performance. Generally, students struggled greatly in theoretical courses (e.g. Law) compared with technical courses (e.g. financial accounting). In spite of these limitations, the participants managed their learning because their deficiency in writing and speaking did not significantly impede their overall academic performance. Disconcertingly, there is a general perception among the participants that English language is disconnected from the technical focus of accounting education. Instead, memory and good study techniques appeared more critical than language in achieving good performance. To address the practical aspects of examinations, students prepared by repeatedly practicing assigned tutorial questions. If the exam had a theoretical focus, students would memorize the subject material and reiterate the material in the exam. Consequently, a view emerged among the participants that those who were competent in numeracy and possess a good memory should have little difficulty in achieving academic success in accounting education. Whilst students expected to improve their writing skill with time, good examination preparation was seen as the key to success:

Personally, studying accounting and English language seemed to have no connection at all. I could achieve high distinction grades in the exams without using much of my English skills, why would I be motivated to improve my English? In accounting, there are more practical questions than theory and I am better in my calculations and also I have good memory. Therefore, once I understand by reading I would memorize it, that's good enough Y2 (S6).

The results of the survey also indicated that the four components of the English language improved among students across the three years of education. This suggests that English competency is not static, but ongoing, in turn, challenging the research findings from Birrell *et al.* (2006) who claimed that English competency among international students declines during their education experience (note the limitation of the small sample size in the present study). With the exception of speaking, language proficiency improved in all other areas. What is of concern, however, is students' indifference toward spoken English, also a major concern expressed by employers of accounting graduates. This may be explained in part by students' previous educational experience in China where the emphasis on learning English occurred via reading while little attention is given to speaking (Ginsburg, 1992). Other possible reasons could be attributed to students' misconceptions on the role-identity of professional accountants. The participants viewed accountants as people who are competent with numbers and oral communication is unimportant. This perception is reinforced by self-selection issues in which Ameen *et al.* (2010) contend that students attracted to accounting education are those who prefer a program of education with little commitment to oral communication.

Although the prominence of oral communication, as a sought-after trait in the accounting profession is well pronounced in the accounting education literature, it does not receive equivalent attention in graded assessment. The majority of assessment tasks in accounting education take the form of written assignments with limited commitment to oral assessment.

This inevitably creates false expectations among students that speaking is unimportant adding to the concerns expressed in the literature regarding poor language competence among accounting graduates (Hancock *et al.*, 2009). This is contradictory to the expectations of future employers who continually criticize the lack of oral communication skills among accounting graduates. Therefore, to better equip students as future professionals, such misconceptions should be eradicated. One way to achieve this is to redress the imbalance between written and oral assessment tasks. An emphasis on oral assessment tasks including oral examination along with written ones will help students build confidence in their interaction with others and develop essential skills for the workplace that are often not reflected nor captured in conventional written assessments. Drawing on the findings in Hassall *et al.*'s (2013) study mentioned earlier, the confidence built in communication over time may in turn, help reduce their reluctance to engage in communication. Such a shift in curriculum design emphasis will also help correct the erroneous perceptions among students and potential students that accounting career has a low level of communication skills requirement.

Overall, the findings highlight the struggles international students face arising from the perceived deficiency in the expected levels in listening, reading, writing, and speaking. Generally, tertiary institutions expect international students to either arrive equipped with the essential language skills or acquire them promptly. However, the survey data highlight a self-assessed gap in the components of language capability creating a perception that they fall below the expected level English language capability required to succeed as a student in accounting education. As input components of language, listening skills were considered the most important to achieve academic success while reading was regarded by participants' as their most proficient English skill component. Listening skills were inversely related with reading and when listening was weak, greater reliance was placed on reading. If both listening and reading failed to assist students in understanding, speaking may be used to seek clarification but this was often avoided by students for fear of feeling inadequate among peers and faculty.

Writing, as an output component of language, was relied upon and influenced the assessment tasks which was predominantly driven by examination and assignment style assessment. This is particularly the case in courses of a conceptual nature which emphasize understanding and comprehension rather than computation or numeracy. Students believed that the emphasis on speaking in accounting education was infrequent and was consequently considered by students to be the least important skill necessary to achieve academic success. More importantly, there is a misconception that speaking is irrelevant in their future career as accountants. This misconception needs urgent attention if oral communication is to improve among graduate accountants. Promoting different forms of oral assessment combined with a substantially higher weighting in terms of allocated marks than is presently the case could be essential to refocus attention on the output components of communication.

The findings of this study should be interpreted with caution with the sample size and location prohibiting generalizability across all contexts and locations. Having said this, the purpose of this study was not only to generalize the findings but to better understand how the components of language impacted on students' perceptions of learning, and also to examine how students utilized the components of language to address learning deficiencies. It should also be noted that the experiences and competencies of students are personal and are likely to vary in intensity and scope between individual students. Future research could examine the efficacy of these potential remedies, as well as empirically test the issues raised in this paper by measuring students' English proficiency in all of the four components with actual academic performance. Further study could also compare and contrast English language competencies and remedial strategies among students from diverse cultures including native English speaking students.

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