Drawing the Line: A Study of the Communication and Language Needs of Accounting, Business and Economics Students in a Tertiary EFL Context

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ABSTRACT

This study investigates the specificity of students' language and communication needs in the related disciplines of business, economics and accounting in an English as a Foreign Language (EFL) context in Israel. The objective was to identify the convergences and divergences of their perceived needs in order to consider how students should be prepared during their tertiary education for these needs, and in particular whether the same course can meet the needs of students in neighbouring disciplines. Semi-structured interviews were conducted with subject specialists in the three disciplines, workplace representatives, third-year students and Business English course providers, comparing the perceived specific language and communication needs of business, economics and accounting students for short-term academic purposes and long-term professional purposes. Qualitative analysis of the interviews reveals that differences between these disciplines for EFL courses extend beyond technical vocabulary and topics of readings, and include tasks and genres, with the most unexpected findings in the field of accounting. Results suggest that business, economics and accounting should not be regarded as one discipline category, and the English course should be customised for each of these disciplines with greater emphasis on long-term professional needs. This research contributes to the specificity debate in English for Academic Purposes (EAP) in favour of provision of English for Specific Academic Purposes (ESAP) courses.
I hereby declare that, except where explicit attribution is made, the work presented in this thesis is entirely my own.

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List of Abbreviations

AWL – Academic Word List
BE - Business English
BELF – English as a Lingua Franca for Business purposes
CBI – Content-Based Instruction
CEFR - Common European Framework of Languages
CHE – Council of Higher Education (Israel)
CLIL – Content and Language Integrated Learning
CLT – Communicative Language Teaching
CPA – Certified Public Accountant
EABP – English for Academic Business Purposes
EAP – English for Academic Purposes
EBP – English for Business Purposes
EBE – English for Business and Economics
EFL – English as a Foreign Language
EGAP – English for General Academic Purposes
EIB – English for International Business
EIL – English as an International Language
ELF – English as a Lingua Franca
EOP – English for Occupational Purposes
ESAP – English for Specific Academic Purposes
ESBP – English for Specific Business Purposes
ESL – English as a Second Language
ESP – English for Specific Purposes
ELT – English Language Teaching
HE – Higher Education
IFRS – International Financial Reporting Standards
L1 – first language
LSP- Language for Specific Purposes
NES – Native English Speaker
NNES – Non-Native English Speaker
TAC – The Academic College, which is the context of the case study
TENOR- Teaching English for no obvious reason
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Statement

Starting the Doctor in Education (EdD) programme

In making the decision to embark on studies for a doctoral degree, I sought a framework that would allow me to continue carrying out my professional commitments, whilst facilitating my personal development. I set myself two major objectives: greater theoretical knowledge of the issues in the English for Academic Purposes (EAP) field and the attainment of practical research skills. The International Doctorate in Education at the Institute of Education provided such a framework, enabling practitioners to develop their professional practice through engaging with theoretical perspectives and conducting research.

Four taught courses

Over ten years lapsed between finishing my Master's degree and starting my doctoral degree, and returning to studies at a stage when my professional and personal obligations had increased proved challenging, even though I had attained various professional qualifications in the interim (cross-cultural communication instructor, LCCI Certificate in Teaching English for Business). In the Foundations of Professionalism (FoP) module, I was formally reviewing literature relevant to my professional context and applying it to my experience for the first time, since my previous studies were in more quantitative fields (B.A. in Economics and Master's in Business Administration), apart from a Certificate in TEFL (teaching English as a foreign language to adults) after my first degree. Changing discipline also entailed a steep learning curve, including a need to read around the subject to fill in the gaps on theoretical issues.

It is noteworthy that in my conclusion to my FoP paper, entitled 'Business English Teachers at University in Israel: Characterising their Professionalism in the Twenty-first Century', in 2007, I predicted that the integration of content and language would have the greatest impact on Business English teachers and could be a way for teachers to increase their professional profile. These are two themes that are also highlighted in my thesis: integration of content and language, and consideration of the professional
profile of the Business English teacher. Indeed, the relationship between content and language is a recurring theme, especially as my focus turns to specificity by the last taught course and the institution-focus study (IFS). Throughout my EdD studies, with my professional and theoretical interest in specificity, I returned to this balance between language and content, in terms of choice of respondents, literature, balance within the course, and required knowledge of the teacher.

In the English Language Teaching in the International Context (ELTIC) course, as in FoP, I became more aware of the issues in the English for Specific Purposes (ESP) field, although my greatest challenge in both courses was critiquing previous research. On the one hand, I was exposed to issues such as World Englishes, which seemed less relevant to my context, and a critical English pedagogy, with which I did not align myself. On the other hand, it also introduced me to new concepts, such as English as a lingua franca, which I continue to believe deserves greater attention in my teaching context.

My ELTIC paper investigated 'The Role of English in Israel: Policy, Practice and Ideology in a Nation-State in the Global Era', which enabled a closer examination of the effects of globalisation on the spread of the English language, and in particular its impact on Israel. Identifying the role of English in modern Israel was preparation for consideration of the academic and professional context in my thesis.

I was able to focus on my second objective and start developing practical research skills in the two research methodology modules. In Methods of Enquiry I (MoEI) I became aware of the different stages of developing a research design in preparing for a study on 'University Preparation for Academic and Workplace Writing: A Study of International Students' Perceptions'. At this stage I discovered the mixed methods approach and the planned research design became the basic format of my institution-focused study (IFS).

My first experience of actually conducting qualitative research was in Methods of Enquiry II (MoEII) and although I had previously interviewed candidates interested in joining my department, this type of interviewing was of a different nature entirely. I discovered the richness of information gained from interviewing, which was
important for later stages of the doctorate, in terms of learning about perspectives of different stakeholders. However, through my first formal research conducted in educational practice, I realised the limitations of just interviewing students and recognised the need for multiple sources. I was also introduced to the ethical issues of research, especially insider research, and to issues which were also central to the IFS and thesis, such as power differentials. The notion of reflexivity, which had already begun to impact on my teaching, was reinforced at this stage in terms of reflecting on my interviewing and being aware of ethical implications. The title of my MoEII paper, 'Multiple Hats of a Novice Interviewer: Exploring the Academic and Professional Preparedness of Business Students' together with the title of my MoEI paper indicate my interest in the university's role in preparing students for academic and professional purposes. In designing curricula I have always questioned the balance between focusing on academic and professional skills and investigating previous research revealed no single answer, but rather justification for professional, academic and mixed foci in EAP courses, depending on the context. This theme was explored further in my thesis.

From IFS to Thesis

In 'Specificity: A Comparative Study Exploring the English Communication Needs of Business Administration Students', I compared the needs of students studying in their first language with needs of those studying in English-instruction programmes, and thus started to consider how context affects students' needs. The IFS was my first experience of working on larger scale research, in a less structured framework, requiring more independent research and I regarded it as an opportunity to try out different data collection tools in preparation for the thesis. I carried out mixed methods research, with interviews, questionnaires and documentary analysis. I already felt comfortable conducting statistical analysis and using SPSS data analysis software from my MBA studies, and thus applied my prior experience in a questionnaire administered to 288 students. I wanted to familiarise myself with different approaches and become more adept at handling the different tools, in order to identify the strengths and weaknesses of each approach and recognise what is appropriate for each research question. I also learnt how to use NVivo data analysis software, which enabled me to work more efficiently with vast volumes of interview transcript data.
The IFS highlighted the shortcomings of mixed methods, despite recognition of its advantages in MoEl and MoEII. First of all, the use of different methods in data collection made it problematic to reconcile findings. I found that there was little connection between the descriptive first stage and exploratory second stage, and despite the practical appeal of a pragmatic approach, the questionnaires did not really shed light on the research question. Furthermore, in my educational research I was seeking insights into stakeholders' views, rather than looking for quantifiable results, which was a complete change in mindset for me. Additionally, whilst it was relatively easy for me to gather information from a large number of first year students via a questionnaire, students at that stage are unaware of their academic needs and could only provide responses on their perceived needs and wants. The limitations of the IFS informed the research design of the thesis. I realised that whilst it is important to explore the different perspectives of the various stakeholders, this can be achieved by triangulating sources for in-depth interviews, without needing to triangulate methods. Moreover, I tried in the thesis to address ethical issues identified in the previous stages; for example, I purposefully included interviewees amongst the faculty with whom I had no previous working relationship.

In my conclusion to the IFS, I suggested that future research into specificity could either go in a vertical direction with deeper investigation into the needs of business administration students through exploration of more perspectives of different stakeholders, such as business executives and focus groups of third year students, or towards a horizontal approach. This latter approach would gather data from other disciplines, such as the needs of psychology and law students, for comparison with business students' needs. Rather than investigating areas of greatest contrast with business, in my thesis I actually decided to investigate the needs of areas more closely related to business, and compared the language needs of students of business, economics and accounting, where the differences were less obvious. I also investigated deeper in a vertical direction and gathered perspectives from different groups of stakeholders.

With hindsight, I can now see how many of the themes developed in the taught courses and the IFS became major themes in the final thesis; this demonstrates how
the thesis is actually a synthesis of all the elements of the programme. These major themes include specificity, the relationship between content and language, the role of the university and the English teacher, and the role of English in Israel. Furthermore, investigating the relationship between content and language reconciles the different elements of my educational path, with my studies in economics and business administration informing the content elements and the EdD informing the language aspects.

The requirement to develop greater reflexivity throughout led to increased sensitivity and awareness of my professional practice. As each new school opened at my tertiary institution, I was involved in designing English for Specific Academic Purposes (ESAP) programmes, rather than providing general EAP courses. The EdD presented me with an opportunity to investigate specificity in more depth, consider prior decisions and justify the adopted approach by examining whether differentiated needs extend beyond specific terminology and reading topics.

*The EdD and my professional development*

In our induction to the programme, we were told that rather than being trained to become professional researchers, the emphasis was for us to become researching professionals. I feel that I have certainly developed in both spheres, and this has opened up options in my professional career where I have increased my responsibilities and received promotion.

The EdD also encouraged me to expand my range of professional and research activities. I was able to become actively involved in a TEMPUS project with eighteen partners based in Israel and Europe and even agreed to lead a work package. My responsibilities included designing, coordinating and analysing a survey of gaps in tertiary level English teaching in Israel. This ongoing project is exposing me to different aspects of working on large-scale research with an international team, yet I would never have agreed to accept such an undertaking before the EdD programme. As I discuss in the dissemination section in the thesis's conclusion, I have presented at national and international conferences. The EdD gave me the confidence to position myself within debates in my field and speak at conferences, which in turn has
provided me with opportunities to discuss the issues with experts in the field. I presented preliminary findings of this study last year at the annual BESIG (Business English Special Interest Group of IATEFL) conference in Bielefeld, Germany. I also presented for my first time at the annual conference of University Teachers of English Language in Israel (UTELI) in February 2011. In addition, once I have completed my doctoral studies, I hope to start contributing to academic journals.

I feel that I have achieved the two objectives I set myself upon embarking on this journey. First of all, I feel more confident to conduct research within my professional role. I have learned about the different stages of the research process, and gained skills for conducting research. Secondly, I now have a more informed understanding of the issues and have closed some of the gaps between my professional and theoretical knowledge. Whether it is issues concerning academic vocabulary, specificity, or business discourse, I have a broader base of knowledge in the EAP field and know to which experts' research I can refer when making curriculum design decisions, rather than basing decisions solely on teacher's intuition. I have become a more informed practitioner.
Chapter 1: Introduction

1.1 Business English

The field of Business English (BE) is a 'multifaceted global movement in ESP [English for Specific Purposes] with roots in both the academic and the commercial worlds' (Boyd, 2002, p. 41). As a branch of English for Specific Purposes (ESP), BE incorporates the essential elements of syllabus design, needs analysis and materials development (Ellis and Johnson, 1994), and is categorised by the form and content of programmes, the language used in the target situation, and the learners' needs in the business world (Boyd, 2002). Teaching BE is a synthesis of three areas: knowledge of the English language and understanding the role of communication, pedagogy, and familiarity with the key issues facing business students (Brieger, 1997).

This thesis examines the relationship between language and content in the field of BE, with the objective of informing teaching approaches and syllabus design. The issue of specificity, that is, English for Academic Purposes teaching that deals with content-specific matter (Basturkmen, 2010), is investigated, by focusing on business and two related areas of study. This chapter relates to the role of English in Israel and in tertiary settings, presents the rationale for this study, and provides background for the study's context.

1.2 The Changing Role of English within Israel

The growing importance of the role of English can be seen as both a cause and effect of globalisation, since greater interdependence and integration of economic activity has led to a major expansion in the role of English, which in itself has been central to the globalisation process (Evans, 2010). Indeed 'for some people, the words globalisation and Englishisation are inseparable' (Marsh, 2006, p. 30). The effects of globalisation are magnified in a small country like Israel, which is largely politically isolated from regional neighbours, yet enjoys strong connections with and is
dependent on the outside world in many aspects, including economic, military and diplomatic. English thus enables a small national community, such as Israel, to interact on a wider stage (Spolsky and Shohamy, 1999; Ferguson, 2006).

In Kachru's (1985) visual expression of the different ways English spread worldwide, the three concentric circles are representative of types of diffusion, functional domains in which English is used, and acquisition patterns. The *inner* circle symbolises countries where English is the native language, such as the USA, UK and Australia; the *outer* circle represents multilingual societies where English achieves some degree of official recognition as a second language, and includes Singapore and India; the *expanding circle* refers to those societies learning English as a Foreign Language (EFL). In 1985, Kachru placed Israel with Korea, China and Saudi Arabia in the expanding circle, and even though he could not have anticipated the exponential spread of English since then, he did note that the demarcation of English as a Second Language (ESL) and EFL regions could change over time. Indeed today it is increasingly difficult to consider English as a foreign language for most of the world's educated populations and the border between outer circle and expanding circle has become blurred. In fact, the distinction between EFL and ESL is a recurring theme throughout this study and is developed in the next chapter.

Contemporary Israel is no exception to the changing demarcations between ESL and EFL regions, since English is spoken at all levels of Israeli society; it is the language used by Israelis for international communication, academic research, use of electronic media, as well as trade and tourism. Although it is not declared anywhere as an official language of Israel, English occupies an elevated and unique status (Shohamy, 2006), is considered 'the most valuable asset of a plurilingual Israeli citizen' after Hebrew and Arabic (Ministry of Education Israel, 2001), and is the foreign language for which there is the greatest demand,

Scholars have noted a trend towards a bilingual identity (Coleman, 2006) with one language for localised communication, and another to 'access the global environment' (Marsh, 2006, p. 36). However, whilst many view English as 'the most prestigious linguistic resource' in Israel, constituting 'a status symbol' and 'a power asset' (Kheimets and Epstein, 2001, p. 188), others see its spread among the Israeli
population and its inroads into the Hebrew language as a threat to Hebrew (Safran, 2005). It has been argued that the influence of globalisation and the technology explosion, coupled with the Arabic-speaking community and continuous flow of immigrants, present plurilingual pressures to the surface monolingual hegemony, which may lead to a Hebrew-English bilingualism (Spolsky and Shohamy, 1999). Therefore, rather than referring to the world in terms of concentric circles, it may be more appropriate nowadays to adopt Friedman's (2006) view of the world as flat, in what he identifies as the third stage of globalisation, with technology and the spread of English empowering individuals to collaborate globally and borders becoming less relevant.

1.3 The role of English in higher education (HE)

In the context of the well-documented global spread of English (Crystal, 2006; Graddol, 2006) and the acceptance of English as the lingua franca of international business (Coleman, 2006; Marsh, 2006; Charles, 2007), tertiary institutions worldwide need to address how they can best assist their students to function in the global workplace. Tertiary institutions in Israel too need to regard 'language and communication dynamics as the driving force in global business' (Charles, 2007, p. 261) since 'the global arena is there for the players who know the rules of the game, and language is an essential element of the rules and in the everyday work life of the players' (Louhiala-Salminen and Rogerson-Revell, 2010, p. 92).

Higher education (HE) is a 'prime driver of language shift' since leaders of social change are often the 'young, mobile, educated elite' (Coleman, 2006, p. 10). Universities worldwide have started to take initiatives in response to 'this rapidly emerging new linguistic reality' (Marsh, 2006, p. 30). Major changes are being made within European HE arising from the Bologna Agreement (The Bologna Declaration, 1999), which aims for convergence and comparability of European universities (Raisanen and Fortanet-Gomez, 2008b; The Bologna Process, n.d.), and globalisation within the academic environment and in non-academic environments (TNP3, 2006). A greater focus within Europe on general competencies, including communication skills, has been formalised in the Common European Framework of Reference for
Languages (CEFR). The CEFR is a comprehensive description of knowledge and skills that language learners have to develop in order to use a language for communication, where the aim of providing criteria for describing language proficiency is to 'facilitate the mutual recognition of qualifications gained in different learning contexts' (Council of Europe, 2001, p. 1).

Some European countries have yet to recognise certain goals of the Bologna agreement, such as 'a higher education geared toward preparing students for the multifaceted challenges of the marketplace, which means a shift from traditional input-driven and theory-focused teaching to a focus on the learners and the learning outcomes' (Raisanen and Fortanet-Gomez, 2008a, p. 1). Other countries, including Israel, are experiencing varying degrees of 'disconnection of higher education programmes from changing and emerging needs in the social, professional, and economic environments as well as from pertinent developments in research' (TNP3, 2006, p. 3). This highlights the need to reconsider English for Academic Purposes (EAP) provision in Israel.

The provision of EAP varies in the different international settings. In the United Kingdom, United States and other English-dominant countries, it is generally taught as a pre-university and 'bridge' programme. In international settings, EAP is typically a programme consisting of at least one course, although it varies depending upon the student's level of proficiency and the functional range of English in the international context (Carlin, 2005). In Dudley-Evans and St. John's (1998) classification of international EAP situations, their first situation is in English-speaking countries, the second situation describes contexts where English is the official language of all education, their third situation refers to where only specific subjects at university are taught in English while other subjects are taught in the national language, and the fourth situation is where all tertiary education is taught in the first language, and English is only described as 'important for ancillary reasons' (Dudley-Evans and St John, 1998, p. 35). Within this classification, English study at Israeli tertiary institutions would be categorised as their fourth situation. However, describing English merely as an auxiliary language in Israel is dated, since, as discussed in the previous section, English dominates so many spheres of contemporary life there. Moreover, EAP provision is in the process of undergoing major changes as a result of
the Bologna Process, which could necessitate revising Dudley-Evans and St John's classification. Much of EAP research considers the first three situations described above, as will be seen in the next chapter.

1.4 Objectives

Specificity, a central issue in the EAP field, investigates how 'different groups use language to conduct their business, define their boundaries, and manage their interactions in particular ways' (Hyland, 2009, pp. 7-8). I seek to investigate in this thesis to what extent one should pursue specificity, by extending a previous study (Symon, 2009), in which I explored the needs perceived by the different stakeholders involved in teaching Business English at a tertiary institution. The current purpose is to identify the convergences and divergences of the perceived language needs of neighbouring disciplines within business (see the Venn diagram in Figure 1.1).

Figure 1.1: Similarities and differences in language needs of students in accounting, business and economics

![Venn diagram showing similarities and differences in language needs of students in accounting, business, and economics](image)

 Whilst there is a considerable literature on Business English, past research often does not distinguish between the neighbouring fields within business and implications of
these differences for EAP provision. The academic paths and professional domains of accounting, business and economics students will not necessarily be equivalent and therefore a uniform Business English course for all these disciplines may be inappropriate. This study aims to investigate perceptions of language needs of business, accounting and economics students, and different stakeholders' attitudes towards EAP provision in these fields.

An additional objective of this study is to investigate the nature of tertiary level English courses for these disciplines. I decided to focus on three cases, economics, business and accounting, that are useful to my professional context and also exploit my educational background (first degree in Economics and second degree in Business, with accounting courses studied in both degrees). In particular, this study distinguishes between EFL and ESL contexts, and explores the proposition that long term needs should be addressed in EAP courses, by examining whether it is still relevant to only focus on academic needs in an EFL context in HE, in fields where graduates will most likely need English in the long term, in light of the role of English as a business lingua franca, and in a world where students regularly read on the internet.

This research also seeks to address a real-life enquiry with the opening of a new economics school in my professional context, an Israeli tertiary institution where I head the EFL unit and a need to determine an appropriate approach for designing an English programme for economics students. Too many decisions are based on teachers' experience and intuition rather than systematic research (West, 1994; Long, 2005a), and one objective of this study is to inform teaching practice and curriculum design through increased awareness of the different stakeholders' perspectives.

These objectives are expressed in the following central research questions, which are explored in a specific EFL context:

1. In what ways are the language needs of business, economics and accounting students in an EFL context perceived as similar and different?
2. How can the English courses for business, economics and accounting students prepare students at undergraduate level for these perceived needs?

3. Should the emphasis in EAP courses be more on academic skills or professional skills for business, accounting and economics students?

1.5 The context of the case study

This section provides a background to English language instruction generally in Israel, with a particular focus on the specific context of the study. The perceptions of a selection of stakeholders are investigated via an instrumental case study (see section 3.2.2) conducted at a higher education institution in Israel, referred to henceforth as TAC (The Academic College), for confidentiality purposes. TAC was established almost twenty years ago as a private, not-for-profit tertiary institution. It currently has over 6,000 students studying in seven schools: Law, Business, Computer Science, Government, Communications, Psychology and Economics, and an EAP programme was developed for each school as it was established, to provide for its specific needs.

In Israel, English is studied as a compulsory subject from third grade, and is one of the compulsory subjects which must be taken within Israel's high school matriculation exams, called Bagrut, in order to receive a full Bagrut certificate. The main focus of the English Bagrut is on reading comprehension, although students are also tested on their listening, oral and writing skills. Acceptance to HE is based on Bagrut grades and on scores in a psychometric exam. The psychometric exam has an English component and this is used to place students in mandatory English level courses within tertiary education and to decide who should be exempt. The English section of the psychometric exam, which tests English proficiency, is also available to be taken as a separate exam, and is known as the AMIR, with a computerised version known as the AMIRAM.

Students at TAC are placed in levels which have been determined by the Council of Higher Education (CHE) of Israel, according to their English psychometric grade.
Table 1.1 shows these levels according to their AMIRAM score, with approximate equivalencies for TOEFL and IELTS provided, calculated according to the mean scores provided by the National Institute for Testing and Evaluation (NITE), the organisation responsible for the official psychometric examinations in Israel (https://www.nite.org.il/index.php/en/tests/amir.html) and score comparison tables from official TOEFL websites (http://www.ets.org/toefl/institutions/scores/compare; http://www.ets.org/s/toefl/pdf/linking_toefl_ibt_scores_to_ielts_scores.pdf). It should be noted that unlike the TOEFL and IELTS tests, the AMIRAM test is currently based only on reading comprehension and vocabulary.

<table>
<thead>
<tr>
<th>Level</th>
<th>Psychometric/computerised AMIRAM score</th>
<th>Equivalent IELTS band</th>
<th>Equivalent TOEFL Internet-based test (iBT) score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exemption</td>
<td>Above 133</td>
<td>7.5 and above</td>
<td>102 and above</td>
</tr>
<tr>
<td>Upper Advanced</td>
<td>120 - 133</td>
<td>7</td>
<td>94-101</td>
</tr>
<tr>
<td>Lower Advanced</td>
<td>100 - 119</td>
<td>6.5</td>
<td>79-93</td>
</tr>
<tr>
<td>Intermediate</td>
<td>85 – 99</td>
<td>6</td>
<td>60-78</td>
</tr>
</tbody>
</table>

Currently the language of instruction at Israeli tertiary institutions is predominantly Hebrew, although the growing influence of the Bologna Process is affecting this EFL situation. Whilst the main focus of EAP courses at Israeli tertiary institutions is on reading comprehension, since assigned readings are often not available in Hebrew (Kirschner and Wexler, 2002), courses are gradually starting to adapt to the changing needs of the modern workplace, with greater emphasis on oral and writing skills. English courses in tertiary education in Israel are generally referred to as EFL courses, and throughout this study I shall use the terms EFL course and EAP course interchangeably.
Students in Israel take their English courses concurrently with first year academic studies, rather than as a pre-academic course. At TAC students study English courses from their first semester, at a level determined by their entry level (see table 1.1) and each course is taught four hours weekly over a thirteen week semester. Once students have reached the exemption level, they currently take no further English language course. Despite changes in the global tertiary and work environments, no clear guidelines have been established by the CHE regarding assessment procedures, beyond the need to focus on academic reading, leading to a situation where some institutions' EAP courses focus solely on reading comprehension and answering examination questions on a text, whereas others, including TAC, also assess performance-based communication skills.

1.6 Outline of the study

In Strevens’s (1977) seminal article on special-purpose language teaching, the first challenge he describes is 'the difficulty of drawing the line between "general" and "special" purposes' (Strevens, 1977, p. 146). Thirty-five years later this challenge is still one of the controversial issues in EAP and it has inspired the title of this thesis. This thesis is divided into five chapters. Following on from this introduction, the literature review in chapter two is structured around the three major areas of knowledge of ESP: language, pedagogy and students' specialist area (Robinson, 1991). The chapter opens with an overview of the different branches of ESP and the key definitions, with a focus on the debate in specificity in EAP. The students' specialist area is examined in terms of defining a discipline and the contributions of discourse and genre analysis. The focus then moves to a consideration of curriculum issues and pedagogy, with a brief review of research in the skills and real-world language use. The chapter ends by considering different ways of integrating content and language, the roles of the stakeholders in tertiary education and the research questions.
Chapter three discusses the methodology in terms of theoretical perspectives and the research strategy. The research process is described, starting with the collection of data from the different stakeholders, and then detailing the methods of data analysis. The chapter concludes with a consideration of research ethics, especially regarding insider research.

The results are presented in chapter four. The similarities and differences between business, economics and accounting are discussed in terms of their students' perceived needs in the short and long term. The importance of the skills of reading, writing, speaking and listening are considered for each of these disciplines. Discipline specific terminology is discussed and the idea of a basic core business vocabulary is raised. Respondents' recommendations for the EAP courses conclude the results chapter.

Chapter five discusses the key findings in terms of the main themes: discipline specificity, the integration of content and language, and the provision of professional skills in EAP courses. The chapter concludes the research by considering implications for EAP courses, limitations of this research, possibilities for dissemination and suggestions for future research.
Chapter 2: Literature Review

2.1 Overview

The ESP practitioner generally draws on three major areas of knowledge and these form the structure of this chapter: language, pedagogy and the students' specialist area (Robinson, 1991). The changing relationship between content (the specialist area) and language lies behind several recent developments in EAP research and teaching, and these are discussed in this chapter, within the framework of exploring the language and communication needs of business, economics and accounting students. First I investigate the different branches of ESP and present the issue of specificity. Next I examine what an academic discipline is and the identified disciplinary differences and specific linguistic features of accounting, business and economics. I then review past research relating to the needs of these different disciplines. Subsequently the pedagogic aspects of the English programme are considered in terms of skills and vocabulary, and the integration of content and language in teaching practices. Following a reflection on the roles of the stakeholders in HE, the chapter culminates with the research questions of the current study.

2.2 The Different Branches of English for Specific Purposes (ESP)

ESP is seen as an approach based on learner needs (Strevens, 1977; Hutchinson and Waters, 1987; Dudley-Evans and St John, 1998; Basturkmen, 2006), with themes and topics usually related in content to specific disciplines or occupations, generally taught using a communicative approach and drawing more on authentic texts and custom-made materials (Robinson, 1991) than general English language teaching (ELT) does. Formulating a universal definition of ESP, rather than a general description of criteria and characteristics, is challenging due to ESP’s pluralistic and changing nature, with various approaches to ESP taught in different contexts worldwide (Robinson, 1991).
ESP is commonly subdivided into English for Occupational Purposes (EOP) and English for Academic Purposes (EAP), where EAP refers to teaching English in order to assist students' learning (Jordan, 1997; Flowerdew and Peacock, 2001b; Hyland, 2006b). EOP is often further subdivided according to professions, such as English for Business Purposes (EBP) and English for Legal Purposes (ELP).

Categorisation into different areas of ESP can help focus English courses to meet students' actual academic demands and establish learning priorities. Nevertheless, English courses can be divided in various ways. Figure 2.1 illustrates Johns and Price-Machado's (2001) classification of ESP categories, and whilst they admit their taxonomy is 'far from exhaustive' (Johns and Price-Machado, 2001, p. 43) of all the ESP courses offered worldwide, similar frameworks are used in many tertiary institutions. For the purposes of this discussion, it is noteworthy that they position English for Business and Economics as one category, although they do not explain this combination. However, this assumption has not been borne out by other research, as indicated in sections 2.4 and 2.5. The disciplines have clear distinctions and therefore their English courses should not necessarily be categorised as one.

2.2.1 EAP and EOP

Already twenty years ago, Johns and Dudley-Evans (1991) recognised that elements of EAP and EOP are in some circumstances combined, such as English for Academic Business Purposes (EABP) for students studying Business Administration. This was confirmed ten years ago by Flowerdew and Peacock (2001b), who viewed university business courses similarly to other vocationally-oriented courses, where the objective is generally to prepare students for business careers. However, Johns and Price-Machado's (2001) taxonomy shown in Figure 2.1 overlooks these findings and oversimplifies the picture, by separating the academic category from the professional category without considering that Business English does not always 'fit neatly into the generally accepted categorisations of ESP' (Johnson, 1993, p. 201), and drawing a line between EAP and EOP may not be appropriate in all contexts. Indeed, this taxonomy, like many previous studies, does not take account of EFL contexts, where the medium of instruction is not English, unlike in ESL contexts, and students may not be required to listen to lectures in English or write academic papers in English and thus the English course may also have to focus on long-term needs.
Figure 2.1: Classification of ESP Categories
(based on Johns and Price-Machado, 2001, p. 44)
When considering the needs of pre-service students of business and related fields, it is unclear whether one should look to Business English for professionals, which emphasises performance skills, such as meetings, presentations and report writing, or to EAP, which is generally more concerned with academic skills. Dudley-Evans and St. John (1998) highlight the conceptual difference between English for Academic Purposes and English for Business Purposes, where knowledge is acquired for its own sake by individuals in the former case, whereas knowledge is acquired to assist in business transactions in the pursuit of profit in the latter. Furthermore, pre-experience learners' needs for their future working life are often less well-defined than the study skills and specialist vocabulary needed for their course (Ellis and Johnson, 1994). This leads to questions regarding the role of the university and university studies, as to the inclusion of professional skills in academic study and whether this training should differ according to the chosen academic discipline.

However, it is possible that a distinction between EAP and EOP should not be made when the context is students of business and related disciplines in an undergraduate context. To illustrate, Alexander (1999) asserts that academic and study skills acquired through the tertiary level Business English (BE) courses provided for Viennese students could contribute to the more general transferable skills required in the workplace. He suggests that BE can be seen as EAP for students hoping to study abroad, and EOP for others. This seems to suggest that longer term language needs should be considered in BE courses for students whose studies are not conducted in English, which has implications for Israeli students whose tertiary studies are in Hebrew, and whose English courses currently tend to focus on academic reading only. Alexander (1999) echoes Ellis and Johnson (1994) by claiming that since most students are unaware of their future specific professional setting at the outset of their academic studies, they should be prepared for 'a potentially knowable yet currently unknown BE environment' (Alexander, 1999, p. 4). Kaewpet (2009), in his study of Thai engineering students, also asserts that the classification of purpose of communication into two separate domains of study and work is not always appropriate; various communicative events, such as writing progress reports, can assist in the transition from academic to professional situations. Kaewpet's study shows how stakeholders in EFL contexts believe that the emphasis should be more on EOP than EAP in the English course. I would assume that greater emphasis should be
assigned to EOP in an EFL context, since the short-term demands are limited to English reading, yet writing, speaking and listening are likely to be required in the long-term, and this is explored further in this study.

Even within an academic ESL context, where students need to follow lectures in English and participate in seminar discussions, the focus may be EOP. For example, Flowerdew (2005) describes a needs analysis for science students in Hong Kong that highlighted students and content lecturers' preference for an EOP orientation for a course in an academic setting. Likewise, some researchers claim that BE courses for pre-professionals in academic business contexts should meet the professional needs of business executives without taking academic needs into account (Boyd, 2002; Stotesbury, 2009).

2.2.2 Business English (BE)

Business English is a term used in EAP, to describe the course for students in higher education preparing for a business career, and in EOP, for those already working in a wide range of business professions (Ellis and Johnson, 1994). The learner uses English as a means to carry out either academic, professional or occupational pursuits (Basturkmen, 2010). Considering all these different purposes, BE is not easily defined and it is not clear how it should be taught. Within a non-academic context, Brieger (1997) views the specificity of a Business English course in various ways, including the content, which may be based around the learners' current or future professional background, specialist vocabulary, practicing communication skills required in the professional world, training style, and content-based training which may be cultural, management or professional content. It can also vary according to approach and format, and according to the capability and experience of the instructor.

Since St. John's (1996) state of the art article on Business English (BE), when she claimed that 'there is relatively little published research into what constitutes Business English' (St. John, 1996, p. 3) numerous books and articles on the topic have been published (including Brieger, 1997; Bargiela-Chiappini, Nickerson and Planken, 2007; Zhang, 2007). Hewings and Nickerson (1999) report how Business English (BE) became the major branch of ESP with the development of English as the language of international business. This resulted in the proliferation of language
schools and tertiary institutions offering BE courses, the expansion of in-company English language training and the increased proportion of multimedia ELT materials dedicated to the teaching of BE. Simultaneously business communication developed as the focus of academic research into BE, reported in such journals as *English for Specific Purposes* and *The Journal of Business Communication*.

Despite this increase in research and teaching, the problem of defining BE remains largely unsolved, and the lack of clear guidelines creates a predicament for course designers and teachers. Zhang (2007) attempts to address this lack of a coherent theoretical framework by raising substantive questions, including, what constitutes BE and how it can be defined, how it should be taught and how much business teachers ought to know about or have business experience in order to qualify as BE teachers. By admitting that teaching communication rather than just language forms or skills would have a significant impact on BE curriculum design in his Chinese context, Zhang highlights that BE constitutes more than merely 'a list of specialized lexical, syntactic, and discoursal features... it has its own subject matter, interpersonal relations, choice of media and channels of communication, and patterns of organizing messages' (Zhang, 2007, p. 406). He suggests an integrated approach to teaching BE, based on insights from ESP and business discourse studies, and arrives at a very general working definition of how BE involves teaching the system of strategic communication within the social and economics domain of international business.

Although Zhang includes study skills and language awareness within his definition of business discourse, the genres and activities suggested mainly promote professional skills, and he makes no mention of academic reading in his definition of BE. To illustrate, he sees analysis of texts of different genres in terms of enhancing students' ability to reflect on the use of language in business, rather than enabling them to deal with academic readings in the course of their studies. Zhang's tripartite curriculum proposal, focusing on business knowledge, business discourse and business practice concentrates mainly on professional goals by referring to writing and speaking to achieve communicative goals. This echoes Kaewpet's findings (discussed in the previous section) where emphasis is placed on EOP in a different tertiary EFL setting and is in sharp contrast to the current situation in Israeli tertiary settings, where the
focus of English courses is on academic reading, even for business students, indicating that professional skills could be included in Israeli EAP.

Boyd (2002) reviews how BE programmes for pre-professional undergraduates differ according to the role of English in the context. In EFL environments, BE courses are generally offered as part of degree programmes with a focus on developing proficiency in general and business English. Many universities also offer BE courses as part of degree programmes in contexts where English has the status of an international language and since students in these contexts tend to have a relatively high level of English proficiency, their programmes often focus on professional needs. It is not clear whether Israel should be regarded within this category, especially since a relatively high level of English reading proficiency is required for entry level to Israeli universities (see 1.5).

According to Boyd (2002), a small number of universities in ESL environments offer intensive BE programmes over the summer, where they also reflect on cultural differences. Boyd does not relate to the fact that on US campuses business majors across disciplines, including accounting and management, take a course in Business Communication, which covers professional needs. It 'equips students with communicative skills and techniques and prepares them to critically analyze business as a field of study and societal institution/function' (Russ, 2009, p. 395). Even native speakers of English take this course, since students new to the field of business may also need lessons in discourse skills and strategies (Robinson, 1991). In Russ's (2009) study of the status of the business communication course in colleges and universities across the US, he discovered that the business department sponsors over half the courses, the communication departments about 28% and the English department only sponsors about 10% of the business communication courses, which means that the emphasis varies between institutions. His audit found that time invested in public speaking has increased, although written communication is still a major focus of most courses. This suggests that students in some EFL contexts where they do not study similar courses in Business Communication may be less prepared to function in global work environments, not just on the basis of lower English proficiency, but also based on lack of training in communication skills.
Research has flourished since Ellis and Johnson (1994) observed that Business English is a relatively poorly researched area of ESP area with little to support course developers beyond their own experience. Bargiela-Chiappini and Nickerson (2002) acknowledge that the field of Business Communication has developed within two traditional schools, the North American and the European School of Business Discourse, although since the mid-nineties, European-based researchers have also been active within the Association for Business Communication and in their journals, *Journal of Business Communication* and *Business Communication Quarterly*. In North America, the business communication field is in the process of defining its research identity, which is complicated by the fact that, as noted above, they teach and conduct research in very different departments, including English, speech communications, and business and management, whilst in Europe, the research and teaching is often conducted by experts in second-language acquisition theory and methodology (Suchan and Charles, 2006). Although English traditionally had no institutional role in continental Europe, it has emerged as a business lingua franca there due to the need for efficient and economical intranational communication (Evans, 2010). Research in Europe has focused on Business English in terms of training before and during the profession and as an academic field. Business discourse has developed in Europe as a related but separate field from business communication, with a greater emphasis on linguistic aspects and how language is used (see 2.5.2), probably due to the multilingual context of Europe. On the other hand business communication research and teaching, within the monolingual context of the United States, focuses more on communication skills. However, despite these developments, BE still lacks a clear definition and this issue needs to be addressed, especially with regards to building a framework for English courses in business-related disciplines.

### 2.3 Specificity

One of the key issues in EAP is the level of specificity that should be adopted in the design of EAP courses, whether in terms of material, vocabulary, tasks, purpose, or needs. Hyland (2009, p. 5) claims that specificity is 'the most central concept in language teaching and discourse analysis today', representing a 'key way in which we
understand and practice English for Academic and Specific Purposes'. Specificity refers not only to disciplinary differences of subject content and specialist vocabulary, but also highlights the emerging differences from genre analysis and specific conventions of each disciplinary culture (Jordan, 1997); indeed, development of genre analysis has provided support for an English for specific academic purposes (ESAP) approach (Dudley-Evans, 2004).

The longstanding and continuing specificity debate (Huckin, 2003; Upton, 2012) within EAP revolves around the central question:

Are there skills and features of language that are transferable across different disciplines and occupations, or should we focus on the texts, skills and language forms needed by particular learners? (Hyland, 2002, p. 385)

Supporters of the wide angle approach (Hutchinson and Waters, 1987; Spack, 1988) claim that skills and language forms are the same across the disciplines. Moreover, generic study skills, such as notetaking and summarising, hardly differ across the disciplines and thus a specific approach is not justified. Additionally they argue that an ESAP approach turns English instructors into service providers and downgrades the course to providing training rather than an education. Some advance a learner-centered approach rather than subject-specific practices (Hutchinson and Waters, 1987). Furthermore most English teachers lack expertise in the subject matter and knowledge of the discipline's specific conventions and therefore content lecturers should rather teach writing in their disciplines (Spack, 1988).

Proponents of the narrow angle perspective (for example, Hyland, 2002) see a common core as ignoring context of use and believe that EAP professionals should be concerned with the actual use of language, rather than just teaching isolated words and structures, with research identifying the specific language, skills and genres used by particular groups in order to form learning priorities (Hyland, 2006b). Hyland's prolific research on specificity (Hyland, 2002; Hyland, 2004; Hyland, 2006a; Hyland, 2006b; Hyland and Bondi, 2006; Hyland, 2007; Hyland, 2009) certainly lends support to the view of ESAP as providing higher order skills and increased professionalism, and contradicts Melles et al's (2005) claim of the centrality of the 'common core' (Bloor and Bloor, 1986) perspective in British EAP approaches. ESAP differs from
the 'common core' skills and activities approach of English for general academic purposes (EGAP) by a more pragmatic study approach, which incorporates needs analyses, academic skills, disciplinary content, and tasks (Carkin, 2005). Specificity in EAP seeks to 'go beyond intuitive laundry lists of common core features' and rather focus on 'the practices of real people communicating in real contexts' (Hyland, 2002, p. 392). Narrow-angle advocates believe practitioners should aim to assist students to meet their academic demands and subject-specific communication skills as needed, even if the students have not yet perfected their command of all the core grammar features (Hyland, 2006b).

Whilst Huckin (2003) agrees with aspects of Hyland's arguments, such as the claim that content lecturers typically do not have the linguistic expertise or interest to improve language skills, he asserts that LSP teachers cannot teach genre knowledge as an insider, and he suggests moving control to the student to determine and work on the genre knowledge they need, leaving the teacher as facilitator. However, I believe that a student-centered approach should be an aim irrespective of whether a course is ESAP or EGAP. I align myself with an ESAP approach, primarily because it increases course relevancy for students. Whether related disciplines, such as business, accounting and economics, can be categorised together within an ESAP approach, or whether a more specialised approach should be adopted will be analysed in this study.

In attempting to determine the level of specificity, the next section explores past research differentiating between academic disciplines, within a perspective that language ought to be studied within a context of use and cannot be separated from the content.

2.4 Disciplinary differences

Various types of analysis are used in distinguishing between the disciplines, including discourse and genre analysis, needs analysis and lexical analysis. Before reviewing these, it is first necessary to consider what is meant by the concept 'discipline'. Disciplines may be seen in terms of individuals' engagement in particular discourses and practices (Hyland, 2006a). They are also referred to as 'language using communities' (Hyland, 2009, p. 8), discourse communities, or 'sociorhetorical
networks that form in order to work towards sets of common goals' (Swales, 1990, p. 9). Disciplinary communities have varying ideas regarding what its members are likely to know, what is worthwhile communicating, and how it may be communicated (Hyland and Bondi, 2006). Moreover, academic disciplines are also human institutions that reflect diverse ways of constructing knowledge, differentiated in terms of social and cognitive dimensions, providing contrasts in 'their field of knowledge ...ways of talking, their argument structures, aims, social behaviours, power relations, and political interests' (Hyland and Hamp-Lyons, 2002, p. 6).

Whether the discourse community's boundaries should be drawn around the university department, specialism or discipline is not clear. This means that the level of specificity in ESAP courses is also not apparent, so that it is undetermined in business whether the boundary is social sciences, business, or a specialisation of business such as finance. Moreover, business students take courses in other disciplines and therefore may need to develop expertise in 'diverse and multiple literacy practices within and across disciplinary boundaries' (Bhatia, 1999, p. 129); therefore these discourse communities should not be considered as distinct academic tribes (Becher and Trowler, 2001). This increasing multidisciplinary nature of tertiary level academic programs and cross-disciplinary variation in sub-disciplines has not been sufficiently considered by ESP needs analysts (Jackson, 2005); consequently EAP courses may not meet students' needs if additional communication demands are not recognised.

Whilst not wishing to ignore the multidisciplinary and interdisciplinary nature of today's higher education, the current focus is investigating the perceived specific needs of students of business and the related disciplines of economics and accounting.

Hyland (2004) claims that the traditional divide of the sciences and engineering as hard knowledge, and social sciences and humanities as soft disciplines, can be conceived as a continuum. Building on this continuum and using knowledge from my previous academic studies, I would place economics nearer to the hard disciplines, even though it is a social science, accounting at a midpoint on the continuum, and only business, which is an applied social science, with the soft disciplines. This opinion is reinforced by Hyland's inclusion of economics with the sciences in his discussion of thematic structure and style of textbooks (Hyland, 2004).
This order on the continuum is supported by definitions of the three related fields with definitions of economics tending to focus on the analysis of choices. 'Economics studies the choices we make when there is scarcity; it is all about trade-offs' (O'Sullivan, Sheffrin and Perez, 2010, p. 4). On the other hand, business is usually defined in terms of the profit-seeking activities and enterprises (Griffin and Ebert, 2002) that provide goods and services needed by an economic system, rather than in terms of its studies. Accounting, regarded as summarising information in order to calculate profit made by and owed to a business and how much a business owes, is defined as 'the process of identifying, measuring and communicating financial information to help people make economic decisions' (Dyckman and Pfeiffer, 2009, p. 4).

Although researchers have attempted to outline distinctions between the hard and soft disciplines (Hyland, 2004), there are fewer comparative studies on relatively close disciplinary fields. Defining boundaries of closer communities is complex, especially regarding how applied linguistics should react to these divisions. Johns and Price-Machado's (2001) taxonomy, illustrated in Figure 2.1, combines English for Business and Economics as one category, yet this combination may not be the best approach if there are distinct disciplinary variations. The fact that business, economics and accounting have different journals in their fields could indicate that they are members of different discourse communities and should not be classified as a single discipline category. Bondi (2006; 2010) recognises the importance of awareness of the convergences and divergences in neighbouring disciplinary fields since students in higher education meet the discourse of a variety of disciplines, especially in the current interdisciplinary setting of higher education. She discusses the ambiguity of distinguishing between business and economics, even noting significance in their denomination, where 'Economics identifies an area that can be referred to through a singular noun, whereas business studies clearly refers to a plurality of disciplines or sub-areas and approaches' (Bondi, 2006, p. 51). However, she does add that economics can also be seen to cover a range of sub-disciplines and these distinctions require further investigation with subject specialists.
2.5 Discourse analysis and genre analysis

In order to investigate the nature of each discipline and how it is constructed, it is necessary to consider the nature and role of language within its social context (Backhouse, Dudley-Evans and Henderson, 1993). In overviewing the development of the field of professional discourse analysis, Bhatia (2002) discusses the move away from formal linguistics towards a more socio-cultural orientation and how genre analysis shifts the focus from 'what?' to 'why?' in language use. A genre approach acknowledges the communicative purpose of the text, and not merely the linguistic aspects, for example considering the purpose of written business communication within a socially-oriented approach (Hyon, 1996; Louhiala-Salminen, 1999).

According to Carkin (2005), the three primary genres on which academic success depends are lectures, textbooks and research articles. Research articles have been extensively examined, even though the extent to which undergraduate students of business, economics and accounting need to understand them is questionable. However, even though undergraduates are more likely to encounter textbooks than research articles on their course reading lists, there is not a comprehensive portrayal of disciplinary variations in textbooks, with previous studies focused mainly on specific features (Hyland, 2004; Carkin, 2005). Investigation of lectures is less relevant within an EFL context, where students generally attend lectures in their first language. The following sections explore research on written texts and how they accentuate differences in the social construction of knowledge.

2.5.1 Economics

Extensive discourse analysis and genre analysis has been conducted in the field of economics, partially resulting from collaborative teaching and research by economists and applied linguists at the University of Birmingham. They found that the 'mathematization' of economics has separated it from the other social sciences, with theories usually in the form of abstractions stated as formal, mathematical models (Backhouse, Dudley-Evans and Henderson, 1993). One instance of this research was when the same economics text, a debate between Milton Friedman and his critics, was
used for contrasting approaches to textual analysis and showed how collaboration can be mutually beneficial as a means of increasing understanding for content specialists and language experts. The article was analysed by an economist in terms of argumentation style and rhetorical devices (Backhouse, 1993), by an applied linguist to examine how different strategies develop the discourse (Dudley-Evans, 1993) and by systemic functional linguists, identifying the use of linguistic features, such as lack of hedging (Bloor and Bloor, 1993). Whilst this comparative analysis contributes to a greater understanding of the rhetorical organisation and linguistic features of economics research articles, this type of research article is unlikely to be used in an undergraduate EFL situation.

In analysing language purposes of undergraduate students, identifying distinguishing features of economics textbooks may be more helpful (Bhatia, 1999), since they read more textbooks, especially at the beginning of their undergraduate studies. Examples of distinctive features in economics textbooks could include the role of model building with the use of abstract terms and hypothetical examples (Hewings, 1990) given that 'Economics as a science proceeds not only by representing what happens in the actual world, but also by exploring what could have or could not have occurred' (Bondi, 2010). The general discoursal features of economics textbooks, such as reference to models and graphs, the complex use of conditionals, abstractions and metaphors, have also been reported in previous research (Swales, 1993; Durovic and Silaski, 2010). These factors seem to indicate that economics students have to deal with more complex structures than business and accounting students, which places additional demands on someone reading in a second language.

2.5.2 Business
Nickerson (2005) discusses the two dominant trends in English for Specific Business Purposes (ESBP) research. The first change is analysis of contextualized communication rather than isolated texts, and secondly, a shift in focus from language skills to language strategy. The proliferation of business discourse research (Bargiela-Chiappini and Nickerson, 2002; Bargiela-Chiappini, Nickerson and Planken, 2007) indicates the shift that has taken place where real-life spoken and written business communication is analysed (Nickerson and Van Nus, 1999; Rogerson-Revell, 1999;
Bargiela-Chiappini, Nickerson and Planken, 2007) in order to examine the rules concerning appropriate language use in communicative situations. In contrast with the discourse research into the academic side of economics, which we saw above in section 2.5.1, business discourse research takes a more practical approach.

Business discourse is seen 'as a web of negotiated textualizations, constructed by social actors as they go about their daily activities in pursuit of organizational and personal goals' (Bargiela-Chiappini and Nickerson, 2002, p. 274) and its research is concerned with the interaction between language and business (Zhang, 2007). However, despite the similarities in some of the research methodologies of ESP and business discourse, such as close text analysis, 'Business discourse is less motivated by pedagogical concerns and more with a concern with understanding how people communicate strategically in an organizational context' (Bargiela-Chiappini, Nickerson and Planken, 2007, p. 5).

The different paths of business discourse and business communication have converged over the last decade. These two research fields share a similar focus in their interest in how people communicate to get their work done, yet business communication looks at a wider range of textual and contextual issues. Business discourse 'focuses more directly on text and uses context to explain linguistic phenomena' (Louhiala-Salminen, 2009, p. 305) whilst the same context could be the focus of business communication research.

2.5.3 Accounting
Research on accounting genres and discourse is limited in comparison to business and economics. In Devitt's (2004) investigation of genres used by tax accountants, she solicited samples of different types of writing in the tax accounting department of the largest accounting firms, and discovered a profession particularly dependent on texts, with a rich genre repertoire including opinion letters, tax codes and regulations. Research conducted on language needs in accounting is discussed in section 2.6.2.
2.5.4 Discipline comparison

To date there is only limited research identifying differences in genres of business and related disciplines. One notable exception is Bhatia's (1999) comparison of how a specific concept, *gross national product* (GNP), is treated in a tertiary level economics textbook and business textbook, and reveals disciplinary variations in the textbook genre. According to Bhatia, the economics textbook (Livesey, 1982) treats the concept theoretically by emphasising the calculation of GNP numerically, whereas the business text (Nickels, 1987) presents a more practical application to assist in understanding the concept, which does reinforce the hard-soft knowledge divide referred to earlier (see 2.4). However, in an informal comparison that I conducted of more recently published textbooks in business (Griffin and Ebert, 2002) and economics (Mankiw and Taylor, 2010), I discovered that the differences were diminished, with the GNP concept presented in a very practical manner even in the economics textbook.

This could be attributed to the intense competition in the contemporary textbook market, so that all fields strive to make their textbooks reader-friendly. Within the preface to this popular college-level economics textbook, the authors actually state that 'more of this book is devoted to applications and policy – and less to formal economic theory' (Mankiw and Taylor, 2010, p. xiv) than is the case with other similar economics textbooks, and the inclusion of case studies and discussions about news events also demonstrate the applied approach, keeping the content current and relevant. This was also the case upon examination of a contemporary accounting textbook (Dyckman and Pfeiffer, 2009), which introduces concepts using reader-friendly examples, rather than purely presenting the technical details. The similarities in format could also be explained by the fact that business students are included among the intended audiences for all three introductory textbooks. Furthermore, introductory textbooks intended for first and second year tertiary level students are generally designed for students with minimal or no background in the field (Carkin, 2005), and therefore maybe one should not expect to see disciplinary distinguishing features, since the readers are still in the process of initiation into the discourse community.
Another genre distinction is made with reference to journals, since business students are often recommended to read journals intended for business practitioners as well as academics, which may display different writing conventions (Hewings, 1999) and case studies are generally connected with business, whereas graphs and charts are used more for description in economics. In conclusion, discourse and genre analysis of authentic texts provide teachers and researchers with greater understanding of the specific linguistic complexities in reading comprehension (Hewings, 1990), and existing research can provide directions regarding how to assist students with their academic reading, although a deep analysis of academic genres may be less relevant in an undergraduate context where students will not be writing academic assignments in English.

2.6 English needs analyses in different contexts

2.6.1 Needs analysis (NA)
Needs analysis, the collection of information on learners' needs so as to establish the how and what of a course (Flowerdew and Peacock, 2001a; Hyland, 2006b), is seen as a defining feature of EAP, and the necessary starting point for course design, so as to avoid what Abbott (1981) terms TENOR (Teaching English for No Obvious Reason). West, in his seminal article on NA, refers to the two separate concepts of need as 'what learners will be required to do with the foreign language in the target situation, and how learners might best master the target language during the period of training' (West, 1994, p. 1). This broad definition of NA is fundamental to this study's main objectives, in terms of comparing what are the perceived needs in the different target situations and how to achieve what is needed.

Due to the various possible combinations of 'target language varieties, skills, lexicons, genres, registers, etc.' needed by different groups of learners, 'language teaching using generic programs and materials, not designed with particular groups in mind, will be ... in all probability, grossly inadequate' (Long, 2005b, p. 1). Growing demands for accountability in education and a critical need to demonstrate relevance of courses have led to more courses being based on thorough NA (Long, 2005a). In fact, since an objective of this study is to identify the focus for differentiating English courses for
accounting, business and economics students, NA is the basis for investigating perceptions, attitudes, beliefs and personal experiences of the different stakeholders.

Whilst Munby's (1978) comprehensive model with its systematic set of processes provides a rigorous framework, it has been criticised for its time-consuming procedures and there is still no universally-accepted NA methodology or even definition of needs (West, 1994; Braine, 2001). A need can be defined as 'a gap or measurable discrepancy between a current state of affairs and a desired future state' (Berwick, 1989, p. 52), although defining needs is subjective and changes for each assessment, according to the assessor's values or an educational system's influential constituents (Berwick, 1989). Hutchinson and Waters (1987) consider target needs in terms of necessities, lacks and wants, whilst Berwick (1989) distinguishes between the connotations of 'felt' needs of the learners, also referred to as 'expressed' needs or devalued as 'wants', and 'perceived' needs of the teacher.

As a stage in course development, NA generally identifies the language and skills that learners will use in their target workplace or in their field of study in relation to their present state of knowledge, their perceptions of their needs and the practical constraints of the teaching context (Basturkmen, 2010), although the type of analysis applied can vary. Target situation analysis refers to what learners should ideally know and be able to do, in terms of identifying tasks, skills and activities for which learners will use English (Basturkmen, 2010). Lacks or deficiency analysis refers to the difference between the present situation analysis, students' current skills and language use, and the target situation analysis. Within an ESP orientation, general language proficiency is less important than the capability to function effectively in specific areas relevant to the learners' needs and interests (Brindley, 1989).

In their discussion of issues and directions of EAP, Hyland and Hamp-Lyons state that EAP seeks to provide insights 'into the demands placed by academic contexts on communicative behaviours, and into the pedagogic practices by which these behaviours can be developed' (Hyland and Hamp-Lyons, 2002, p. 3), and the next sections review research into needs in different contexts. Pedagogic practices to address these demands are then discussed in section 2.7 in terms of vocabulary and the macro-skills of reading, writing, speaking and listening.
2.6.2 ESL contexts

ESL research contexts can refer to students studying in English-speaking countries, or in English-medium instruction in higher education, even though the local language is not English. Wide-ranging language education research has been conducted in Hong Kong, where English is regarded as the official language of tertiary education. Jackson's (2005) research is part of a three year collaboration between ESP researchers and practitioners from Hong Kong tertiary institutions, examining the English language needs of undergraduate students in multidisciplinary business education programmes. This large-scale project's ultimate objective was to evaluate the relevance of existing courses and suggest recommendations. Jackson's research team employed multiple sources of information and data-collection techniques to strengthen the reliability and depth of their database. They conducted semi-structured interviews to examine perceptions of Hong Kong business lecturers within an inter-university (five institutions), cross-disciplinary (management, marketing, accountancy, business law, decision sciences and managerial economics, economics, finance, informational technology and international business) analysis of business education.

Advanced reading skills were perceived as most essential for law students in order to understand and explain the nuances in legal discourse although they were also deemed important in marketing and management. Regarding specific demands of sub-disciplines, Jackson found that accounting and finance students required the lowest linguistic level, since they tend to devote more time to working with numbers and equations. Additionally, the type of assessment varied among the sub-disciplines, with lecturers including multiple choice, short problem-solving questions and essays for economics and accounting, with emphasis on calculations in accounting. More varied forms of assessment were employed in management and marketing, including multiple choice quizzes and examinations, essays, case reports, discussion and presentation of case studies and participation in class.

In terms of the role of the English language teacher, Jackson's interviewees supported direct collaboration of business and English units or instructors and several even suggested that language teachers could help their students with writing tasks in content courses and provide the language accuracy support by team teaching on
projects. Some lecturers recommended general Business Communication courses for first-year students and discipline-specific Business English courses for second and third-year students, which is appropriate since students experience a greater variety of genres once they start specialising in their second year. Most respondents also believed that a writing programme was needed to provide discipline-specific support.

Whilst Jackson focused on the lecturer perspective, in the same project Chew (2005) considered the occupational viewpoint by investigating English language skills used daily by new graduate employees in banks in Hong Kong. Chew found that most of the reading and almost all the writing is carried out in English, whereas oral activities and tasks are conducted in Cantonese, unless non-Chinese speakers are participants. This could mean that in their context, English writing skills should be emphasised more than oral skills, and could also partially explain the lecturers' support for a discipline-specific writing programme.

Much of the research on language needs in accounting has centered in Australia and New Zealand (for example, Watty, 2007; Evans and Rigby, 2008; Gray, 2010). This is probably due to the fact that since accounting is listed on the Migration Occupation in Demand List by the Australian Department of Immigration and Citizenship, many international students seeking permanent residence in Australia choose to study accounting (Watty, 2007). Attendance at university English courses helping students with low English proficiency is usually optional, resulting in graduates not reaching sufficient English language competency for the workforce (Watty, 2007).

Gray (2010) considered oral communication skills needed by New Zealand accountancy graduates, as perceived by accountancy professionals. In her literature review she reports how accounting employers feel the deficiency in graduates' oral communication skills, and how both academics and practitioners agree this needs more attention in the university curriculum, although her study found that accounting academics ranked giving presentations as least important among her categories of oral communication skills. This was in sharp contrast to Wardrope's (2002) study of the importance of business communication skills among department chairs, who rated writing skills and oral presentation skills as most important for business students in
the United States. These studies demonstrate the variation in how skills are rated among the different stakeholders and in different contexts.

2.6.3 EFL contexts

The following section highlights the less extensive research into students' needs in different EFL contexts, where it is even harder to generalise than in ESL contexts, since the role of English is not uniform. However, in both EFL and ESL contexts, research conducted in identifying the language requirements for accounting, business and economics graduates has generally focused on only one discipline at a time, and often not investigated perceptions of all the relevant stakeholders.

Taillefer (2007) examined the professional language needs of economics graduates in the French context in order to encourage reflection on curriculum issues and see how language learning in higher education should link to the professional world. Graduates completed questionnaires and findings were compared with responses of other stakeholders (language teachers, current students and economics teachers) surveyed in an earlier study, although perceptions from the workplace were not sought. Writing skills were perceived as posing fewer problems than oral skills among French students, contrary to past findings for Israeli students (Symon, 2009).

Stotesbury (2009) also examined the 'intersection' of English education practices and workplace needs. Although all Finnish economics and business administration students are expected to study business communication skills in at least one foreign language, Stotesbury claims that most ESP needs analyses are not directly applicable to the Finnish context, and consequently language teachers often rely on their intuition and knowledge of the business domain. Stotesbury emailed questionnaires to human resource managers of large corporations, asking respondents to rate English language and business communication skills needs in carrying out tasks and functions, and to focus on language problems encountered. Stotesbury's results confirmed her 'language teacher's intuition concerning the importance of phone calls, writing emails, meetings and negotiations in present-day business encounters' (p. 104). One of her conclusions was that no university English Business Communications courses could cover the varied range of business documents and all topics and tasks suggested in her survey. She therefore suggested concentrating more on the common core of business writing
and the need for accurate and appropriate English usage, despite the development of the ELF movement, discussed in the next section.

2.6.4 English as a lingua franca (ELF)

The term 'English as a lingua franca' (ELF) refers specifically to communication conducted in English between speakers with different first languages (Seidlhofer, 2005) who communicate in English despite the fact that in most cases it is not their first language. In terms of real-world language use, it has been estimated that around 90% of the speakers of English are non-native speakers of English (NNES) and thus more international business conducted in English is probably between NNES than between native English speakers (NES) (Charles, 2007). Rogers (1998) discusses the 'English divide' within the international business communication community, whereby native and non-native speakers of English have different vantage points using English as an international business language, which has led to discussion over acceptable English usage and the ELF movement (Seidlhofer, 2002).

Kankaanranta and Louhiala-Salminen's (2007) ELF perspective, within their context of the Helsinki School of Economics, asserts that most European business practitioners rarely conduct business with native English speakers. Their team of researchers coined the acronym BELF to refer to the teaching of ELF for business communication purposes. Their first lesson for students is 'to understand that a grammatically and lexically "correct" message doesn't necessarily do the job, but a message with many "mistakes" may do so' (Kankaanranta and Louhiala-Salminen, 2007, p. 56). Nevertheless, not everyone supports this greater linguistic tolerance, and argue that language must be used accurately in a business situation, to avoid ambiguity in contracts, which could be very costly (Stotesbury, 2009). Van der Walt (1999) promotes the idea of tolerance testing whereby the 'real receivers', the actual business people, evaluate students' written and spoken communication to discover what aspects they find problematic, in order to inform language teachers whether less accurate language is tolerated in today's high pressured business world, which is especially relevant when business transactions are often conducted in English by NNES. European organisations have started to investigate what is regarded as sufficient language competence with the objective of making higher education programmes more connected to the 'changing and emerging needs in the social,
professional, and economic environments' (TNP3, 2006, p. 3). Whilst I support the ELF approach of greater linguistic tolerance in favour of fluent oral communication, I would align myself with Stotesbury with regards to taking greater care with written communication.

The term English as an international language (EIL) also encompasses communicative events conducted between NNES and NES rather than just NNES and tends to be used in contexts investigating how English is used (Rogerson-Revell and Louhiala-Salminen, 2010). The related term, English for International Business (EIB), refers to the use of English between NNES and between NES and NNES within business contexts (Rogerson-Revell, 2007). Like BELF, which refers to communication between NNES, the focus of EIB is using language in order to communicate the message within a business domain of use, rather than linguistic skills and emulation of NES standards, meaning that the focus is on communication rather than language. The issue arises whether an EIB approach should be adopted in the English courses in the context under study, since the role of English is evolving (see 1.2).

2.7 Designing the curriculum

2.7.1 Skills provision in EAP
Before being able to identify which skills should form the how of the BE course within a curriculum design perspective, Bloor (1984) raises the issue of whether skills refer to study skills; to the four macro-skills of reading, writing, speaking and listening; to Munby’s (1978) classification of language skills as micro-concepts; or to a specific communication skill. This study seeks to examine whether all four macro-skills should be the focus of EAP courses in an EFL context, especially with regards to differing needs in the short and long term.

Reading is still probably the skill needed by the largest number of EAP students throughout the world, even when the medium of instruction is not English, since many textbooks are only available in English and most of the international research journals are published only in English (Robinson, 1991; Clapham, 2001). Therefore students need to develop reading strategies, such as skimming and scanning, guessing meaning
from context and using the dictionary (Jordan, 1997; Clapham, 2001). Advocates of an ESAP approach list the use of readings relevant to students as a major advantage of their approach and a motivating factor. However research into the effect of background knowledge on EAP test performance indicates both the wide variety of specificity in texts and the vast variation in students' background knowledge and thus supports an EGAP approach (Clapham, 2001).

Research is limited regarding the needs of specific disciplines in Israeli tertiary education, and has tended to focus on reading. In Israel there is a recognised need for reading comprehension courses in EAP, since students are required to read content course bibliographies in English, yet lectures, class discussion and writing tasks are generally conducted in Hebrew (Spector-Cohen, Kirschnner and Wexler, 2001; Kirschnner and Wexler, 2002; Deutch, 2003). When asked to rank the four skills, law lecturers in an Israeli study unanimously chose reading as the most important skill, and even lawyers attributed it the highest importance, with the other skills ranked far behind (Deutch, 2003). However, Robinson's (2004) study of Israeli business students' needs highlighted the lack of communication skills and overemphasis on reading in Business English courses, although it should be noted that she only investigated views of students, business people and English teachers, and did not include content lecturers.

Writing research has tended to focus on first language (L1) research and ESL students (Carkin, 2005), in terms of the socially constructed nature of writing and how the norms of a discipline shape the features of its genres. Within the EGAP/ESAP debate (see 2.3) there is a view that encourages development of generalised academic writing skills in the hope that these skills and strategies will transfer to subsequent writing assignments in all courses (Ferris, 2001). Proponents of this view note that English writing teachers are not qualified to analyse the content and discourse of various disciplines so as to teach their students how to write in those content areas. The opposing view holds that the focus should be on 'teaching students how to analyse and imitate the norms of the specific discourse communities to which students hope to gain admission' (Ferris, 2001, p. 300). Ferris notes the irony that whilst there appear to be more adherents to the specific approach in academic publications on writing, most ESL writing classes follow the more generalised approach, and she believes the
discrepancy is partly due to teachers not being equipped to teach writing in the disciplines.

Whilst students in EFL contexts are generally not required to write in English during their studies, they may need to develop their English writing skills for the workplace, especially in business-related fields. Schneider and Andre (2005) investigated university preparation and the transfer of writing skills from university to the workplace in a context of native English speaker students in a Canadian university. They found sharp differences in the perceived preparedness for workplace writing, with management students feeling most prepared in comparison to the political science and communications students. The management students, who had all taken an English literature course and a business writing course, indicated that preparation for the workplace came from analytic skills acquired in their content courses, rather than the business writing course, with one student explaining how her management professors knew from experience what would be expected in the workplace. Therefore, basic conventions of common workplace genres, analytic skills, and practice in producing certain genres can be taught within an academic context, which can also provide experience in collaborative writing and feedback on writing, including attention to style and correctness.

Speaking in EAP remains a relatively neglected area, despite a general consensus of its importance among ESL teachers, its use as a basis for informal evaluation of language proficiency of NNES (Clapham, 2001) and many students viewing oral proficiency as the best indicator of language mastery (Robinson, 1991). From interviews with Finnish employers, Lehtonen and Karjalainen (2008) also found that good communication and presentation skills, as well as confidence to use English, were regarded as indicators of good language skills. Employers included negotiating and giving presentations as tasks that employees need to perform. Seminar discussion and oral presentation are usually the focus of oral speaking in an academic context, although in an EFL context they are less likely to be needed in the short term, and even in an ESL/L1 context, Crosling and Ward (2002) discovered that primarily emphasising presentations is not sufficient preparation for workplace oral communication.
Listening in EAP generally involves listening to lectures and interacting in tutorials, which is less relevant in an EFL context, unless guest lecturers come from abroad and lecture in English, in which case the context becomes ESL. Listening is a relatively neglected area of EAP research, although Lynch's (2011) recent review article extends the research to cover 'two-way listening', communicative events apart from listening to lectures, which include more interactive events such as tutorials, seminars, and small-group discussions. He suggests that future research should investigate the impact of multi-modal materials, especially with the growth of web-based learning programmes. Lexical knowledge can impact on listening comprehension (Lynch, 2011) and as a core component of proficiency in all the macro-skills, it is explored in the next section.

2.7.2 Vocabulary

The issue of vocabulary is central to an investigation of ESP and EAP courses, since students need to increase their vocabulary sufficiently so that unknown vocabulary does not become a barrier to reading comprehension, and it follows that EAP and ESP courses should consider vocabulary development (Sutarsyah, Nation and Kennedy, 1994). Much research has been conducted in vocabulary specifically for EAP and also for business, especially through corpus studies, enabled by computer technologies in recent years.

Vocabulary is usually categorised into four levels: general or high frequency, academic, technical and low frequency (Coxhead and Nation, 2001). Academic vocabulary has also been described as semi-technical vocabulary, sub-technical vocabulary, and words with high frequency across disciplines, independent of context (Tajino, Dalsky and Sasao, 2009). Coxhead (2000) constructed her Academic Word List (AWL) by examining the range and frequency of words used, apart from the 2,000 most frequently occurring words, in a corpus of academic texts. The AWL corpus was based on four faculties each with seven subject areas. Coxhead categorised the faculty of commerce into accounting, economics, finance, industrial relations, management, marketing, and public policy, which is interesting for our purposes, since she saw accounting and economics as departments within the faculty of commerce. Her academic corpus was based on journal articles, book chapters,
course workbooks, laboratory manuals, and course notes. Thus the relevance of the AWL for EFL students of business-related disciplines may be questionable, since the academic corpus was built up from genres that may not be encountered in their contexts.

According to Coxhead and Nation (2001), advocates of the EGAP wide-angle approach claim that knowledge of the core 2,000 high frequency words and the AWL provides close to 90% coverage of the words in most academic texts. However, in order to approach 'the critical 95% coverage threshold needed for reading' (Coxhead and Nation, 2001, p. 260) it is recommended supplementing the core of 2,000 high frequency words and AWL with discipline-specific vocabulary. Apart from adding a critical 5% to the coverage, the motivation for distinguishing a domain-specific vocabulary is to highlight a group of words that will be predominantly useful for students with specific objectives in language use, for example, reading academic texts in their discipline, participating in conferences or writing technical reports (Coxhead and Nation, 2001). Nation adopted the term technical vocabulary to refer to this domain-specific language, but it is also referred to as terminological words, terms, terminology, specialist vocabulary, and scientific/technical terms (Tajino, Dalsky and Sasao, 2009).

Coxhead and Nation (2001) recommend learning academic vocabulary once learners have control of around 2,000 general words, and only then studying the specialised vocabulary of a particular field. In contrast, Hyland and Tse argue that students need a discipline-based lexical repertoire, rather than a single core academic vocabulary, since a single inventory cannot be valuable to all students irrespective of their chosen discipline (Hyland and Tse, 2007; Hyland and Tse, 2009). Furthermore, a focus on technical vocabulary rather than AWL could also prepare students more for their long-term needs, which is possibly more suitable for an EFL context.

In an investigation of technical vocabulary in discipline specific texts, Sutarsyah et al (1994) compared the vocabulary of a general academic corpus with an economics textbook. They noted as significant the fact that the economics text had more items of very high frequency, although that ought to have been expected, considering that the general academic corpus was composed of an assortment of 160 separate texts from
different disciplines, whereas the economics text was one long continuous text, so one should expect more repetition. It is not clear from their research whether economics has greater demands than accounting and business in terms of subject-specific vocabulary.

2.8 The relationship between content and language

Although it has been claimed that English Language Teaching (ELT) has reached a postmethod era (Kumaravadivelu, 1994; Kumaravadivelu, 2001; Douglas Brown, 2002), the innovative methodological approach of Content and Language Integrated Learning (CLIL) has become widespread over the last decade, attracting attention from researchers and teachers. Based on bilingual education initiatives, CLIL refers to a dual-focused educational approach where the second language is used as a medium of instruction for non-language content (Marsh, 2006) and its concern with the relationship between content and language is an important contribution to the specificity debate. Referring to CLIL as 'a backlash against the apparent lack of success of its predecessor in the ELT (English Language Teaching) world, the 'communicative language approach" (Arnold, 2010, p. 228) may be debatable, since CLIL too is based on using language to communicate content in an authentic context; indeed the communicative language teaching approach underlies some of the methodologies used through CLIL.

As a methodological approach, CLIL emerged in Europe in 1995, although its founding principles were studied much earlier, with research on immersion conducted in Canada during the 1970s and 1980s (Marsh, 2006) and content-based second language instruction research also dating back to the 1980s (Brinton, Snow and Wesche, 1989). Brinton et al discuss the three models of Content-Based Instruction (CBI) which vary in their emphasis on language and content. In the thematic model the main objective is to develop language competence, whereas in the sheltered model the primary aim is to assist students with the content. In the adjunct model the language course is linked with and shares the same content base as a content course (Flowerdew, 2005). Whilst the focus of CBI is on content, language learning also occurs, within relevant discourse contexts. Other rationales supporting CBI include
increased motivation, greater flexibility in the curriculum, student-centered classroom activities, increased opportunities to use their prior knowledge and the support, in a natural way of 'such learning approaches as cooperative learning... and project-based learning' (Grabe and Stoller, 1997, p. 20).

Amongst the many different variations and interpretations of CLIL, some approaches mainly focus on language teaching and should thus be termed Language for Specific Purposes (LSP), whilst others primarily emphasise content teaching. Fernández (2009) explored the evolving relationship between content and foreign language teaching and learning, and how CLIL differs from other methodologies developed within the Content-Based Instruction (CBI) framework, such as ESP. He claims that the approaches share assumptions, such as content being inseparable from linguistic expression and subject-matter content contextualizing language learning. CLIL assumes that 'content is a discourse construction and teaches the language forms that will allow comprehension of disciplinary discourse, thus integrating form, function and meaning' (Fernández, 2009, p. 14). In contrast, learning in ESP is more centered on language, with attention paid to contextually appropriate language forms and functions within activities (Dudley-Evans and St John, 1998; Fernández, 2009).

Greater efforts to integrate content and language can be seen in post-Bologna Europe, in a move from training broader language skills in an adjunct format to a more integrated approach within the disciplinary content; examples include problem-based learning in the Netherlands (Wilkinson, 2008) and Lithuania (Vilkanciene, 2011), and a CLIL approach in Spain (Lorenzo, Casal and Moore, 2010), although this last example refers to primary and secondary school level. Despite an accelerating trend of offering at least one English medium programme at universities in Europe (Coleman, 2006) with content lecturers delivering subject-matter through a foreign language as part of the Bologna process, these programmes are not necessary CLIL. Whilst CLIL can take several variations ranging from an adjunct model which uses the content and runs parallel to content courses, to an integrated option of language-embedded content learning, it should not refer to English-medium content courses taught without any language support or language sensitive methodologies (Vilkanciene, 2011). The governing principle in most English-medium content courses is that the content should dictate what language support is needed, seeing language as a means to an end,
rather than the end product itself, implying that the language component is a by-product or a tool (Arnold, 2010).

In addition to the advantage to the institution in providing more contact hours with English, without requiring additional teaching hours, students can also benefit from CLIL, since it may be more motivating and authentic for students to learn through English rather than learn a language just for the sake of language learning (Vilkanciene, 2011). However, CLIL initiatives do not always lead to increased language learning outcomes, especially if the content is conceptually difficult or the teacher and/or students' second language proficiency is limited (Bruton, 2011b). Furthermore, positive findings of Lorenzo et al (2010) may be attributed to other factors, including the possibility that students taking the CLIL option may have extra English classes outside school, as well as support from native-speaker language assistants within school, and methodological issues, such as no pretest scores and therefore no way of knowing whether the CLIL group's language ability scores were higher than the non-CLIL group before the intervention (Bruton, 2011a).

It is questionable whether acquisition of both content and language can occur in a dual-focused approach in higher education, as it appears to in primary and secondary education sectors (Coleman, 2006; Vilkanciene, 2011), since most language teachers would not have the expertise to teach the subject content in higher education, and even sufficient language proficiency of subject specialists would not guarantee the required sensitivity for developing their students' language (Coleman, 2006). Consequently, CLIL is still in the early stages of development at the tertiary level, with most of the CLIL research focusing on primary and secondary school experiences (Costa and Coleman, 2010).

The term Integrating Content and Language (ICL) is used interchangeably with CLIL, although unlike CLIL, ICL more often takes place in HE frameworks and refers to collaboration between language and content teachers rather than a one-teacher model (Gustafsson et al., 2011). The ICL model advocates integrating communication learning outcomes by placing language specialists within disciplinary departments, and this requires institutional commitment to the intervention (Gustafsson, 2011). CLIL and ICL can be compared to initiatives in embedding the teaching of writing
within the discipline for L1 students, where instead of integrating content and language, writing instruction is integrated into the content course and taught by the subject lecturer (Schneider and Andre, 2005; Wingate, Andon and Cogo, 2011).

2.9 The stakeholders in higher education

In the context of increasing collaboration between content and language teachers, this section further examines the roles and responsibilities of content lecturers and other stakeholders in tertiary education.

2.9.1 Role of the university

Watts (2000) considers the impact of changes in the economic, technological and social contexts on professionalism in higher education in terms of Eraut's 'three central features of the ideology of professionalism … a specialist knowledge base, autonomy and service' (Eraut, 1994, p. 223). Service provision is viewed negatively by EGAP proponents (see section 2.3), yet I concur with Eraut and Watts and see providing service as evidence of a professional approach in tertiary education today. Service provided should be based on the needs of the client, yet Watts asks who these clients actually are: 'the students themselves, their parents, the taxpayer, industry or society as a whole?' (Watts, 2000, p. 15) Moreover, she asks whether these parties are able to identify their needs, to what extent they should determine the character and outcomes of education, and how their interests can best be represented. If some of these parties 'delegate their interests to the university, which, in turn, employs lecturers who exercise professional judgement in the service they provide to students' (Watts, 2000, p. 15) then these lecturers have responsibilities and obligations to society as well as to the individual students. Crosling and Ward (2002) suggest that future research should determine the optimal balance between the university's responsibility and that of the employer company with regards to undergraduate preparation for workplace oral communication. These issues are relevant to our discussion in terms of recognising whose needs should be served by a tertiary level English course. Professional values and practices, and roles and responsibilities should be reevaluated, especially in light of the marketisation of HE.
2.9.2 Role of the content lecturer

Different orientations for teaching and learning in higher education can assist consideration of allocation of roles and responsibilities between content lecturers, EFL instructors and students. Based on interviewing academics regarding their beliefs, Samuelowicz and Bain (2001) ranked orientations to teaching and learning and classified them, as shown in Table 2.1, into teaching-centred, which included beliefs centered on the primacy of established discipline knowledge, and learning-centred, where beliefs on the student's knowledge construction were included.

Table 2.1: Classification of orientations to teaching and learning  
(according to Table 3 of Samuelowicz and Bain, 2001, p. 308)

<table>
<thead>
<tr>
<th>Teaching-centred</th>
<th>Imparting information</th>
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<tbody>
<tr>
<td></td>
<td>Transmitting structured knowledge</td>
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<tr>
<td></td>
<td>Providing and facilitating understanding</td>
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<tr>
<td>Learning-centred</td>
<td>Helping students develop expertise</td>
</tr>
<tr>
<td></td>
<td>Preventing misunderstandings</td>
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<tr>
<td></td>
<td>Negotiating meaning</td>
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<tr>
<td></td>
<td>Encouraging knowledge creation</td>
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</table>

The issue arises whether one can one assume, according to this table, that content lecturers are more likely to adopt a teaching-centred approach since they are imparting information, and EFL instructors function more within a learning-centred approach.

2.9.3 Role of the EFL instructor

Belcher discusses different types of 'expertise infusion' (Belcher, 2004, p. 172) and identifies a trend of specific EAP instruction by dual-specialist professionals. She provides examples of a lawyer who specialises in English for academic legal purposes, as well as a trained engineer and trained nurse, both of whom are dual-specialist professionals in using their training for specific EAP teaching. I believe that these dual-specialist professionals could introduce CLIL at tertiary level (see 2.8). On
the other hand Hutchinson and Waters (1987) claim that ESP teachers do not need to learn specialist subject knowledge and only require three things.

i. a positive attitude towards the ESP content;

ii. a knowledge of the fundamental principles of the subject area;

iii. an awareness of how much they probably already know.

This can be summed up as 'the ability to ask intelligent questions.'

(Hutchinson and Waters, 1987, p. 163)

However, Hutchinson and Waters are describing ESP teachers in general terms, whereas Belcher is referring to specific EAP instructors, where possibly a deeper knowledge is required for an academic context. Nevertheless, ESP teachers rarely have the disciplinary knowledge to accurately instruct students in technical varieties of language (Huckin, 2003) and I concur with the BALEAP Competency Framework for Teachers of EAP statement that EAP teachers should 'be able to recognize and explore disciplinary differences and how they influence the way knowledge is expanded and communicated' (BALEAP, 2008, p. 3); this requirement is more than basic knowledge, awareness and attitude, without demanding complete expertise in the discipline.

The expertise required of the EAP instructor is also dependent on the form of cooperation between the EAP instructor and the subject specialist, and whether they are just perceived as providing support or whether there is true collaboration. Dudley-Evans and St. John (1998) categorise three levels of assistance: cooperation, collaboration and team-teaching. Cooperation involves seeking information from faculty about course texts, assignments and the discourse community's expectations, as a type of needs analysis. The next stage is collaboration, which can take the format of advice from content lecturers, actual input into material or even taking the EAP course in conjunction with a content course in an adjunct model (see CBI overview in 2.8). In the third level, team teaching (Dudley-Evans, 1984; Dudley-Evans, 2001), language and subject teachers work together in the same classroom, with assignments usually graded by both and attention given equally to content and language. This approach seems to be mainly employed at graduate level or during the final year of an undergraduate programme. These different forms of cooperation address the
problematic tendency of EAP and ESP teachers 'to work for rather than with subject specialists (Hyland and Hamp-Lyons, 2002, p. 3), and thus allow a more critical engagement with institutional practices and objectives, and another way of integrating content and language.

2.9.4 Role of the student

Students' roles also do not stay constant. Business students are often expected to write reports for both an academic evaluator and a real-world audience, which requires an ability to put theoretical knowledge to practical use in a professional situation (Coffin et al., 2003). In Zhu's (2004) analysis of assignment types in undergraduate and graduate business courses at a large American university, she found that students need to perform dual roles in some business assignments, 'as business people, the professional role, and as learners, the institutional role' (Zhu, 2004, p. 130) and she suggests that this could lead to discrepancies between skills and range of styles needed for business assignments and those taught in EAP writing courses. In conclusion, it can be seen that the roles of students, as well as the other stakeholders in HE, are dynamic, changing over time and in different contexts.

2.10 Chapter summary and research questions

2.10.1 Chapter summary

In this chapter I first presented an outline of the different branches of ESP and the issue of specificity, in order to locate ESAP within the ESP field. The next sections reviewed different ways of investigating disciplines in terms of discourse and genre analysis, and needs analyses in different contexts. Finally pedagogic aspects were considered, in terms of skills, vocabulary, and different approaches to integrating content and language, and roles and responsibilities of the different stakeholders were reflected upon. All these different themes reinforce the ESAP approach with the interaction between content and language, and how language should not be studied in a vacuum without the content.

Research has been relatively limited in consideration of language and communication needs in contexts where students study in their first language in higher education yet
will be required to deal with a changed global workplace in the long term. In particular, research has not sufficiently considered the significance of an EFL context, as opposed to an ESL context, for students of business-related disciplines. The specificity debate has mostly been conducted within ESL contexts and investigating it in an EFL context should allow new perspectives to emerge. Whilst past research (Alexander, 1999; Boyd, 2002; Kaewpet, 2009; Stotesbury, 2009) has recognised that English courses for business students should not necessarily distinguish between their academic and professional needs, nonetheless, the academic and professional needs of economic and accounting students could differ. It cannot be assumed that students in each of these disciplines have the same short-term needs for academic studies and long-term needs for their professions. Further investigation can help determine in what way they differ; for example, whether the technical vocabulary in economics and accounting is the same as in business and whether the EFL teacher would require more background knowledge for a particular discipline. There is also little research regarding what genres are actually read by today's students, especially within an EFL context, and whether the same genres are read by students of business, economics and accounting. Previous research on specificity has generally investigated separate disciplines or compared very different disciplines. With the noted exception of Bondi (2006; 2010) related disciplines have hardly been addressed.

2.10.2 The research questions

This chapter testifies to the continuing dilemma of where to draw the line between general and specific purposes (see 1.6). The current study seeks to explore where this line should be drawn at three different levels. Firstly, when looking at related disciplines, where should lines be drawn between the disciplines and where are the boundaries of each discipline? The second level looks at the degree of specificity, in terms of where the line should be drawn between EGAP and ESAP and whether further lines need to be drawn to indicate the English needs of different specialisations. Finally, it investigates where to draw the line between EAP and EOP in tertiary courses.

Back in 1977, when Strevens highlighted the challenge of drawing the line between general and specific purposes, the word 'globalisation' was not in common usage and
did not feature in Strevens' article, although he did refer to the 'internationalisation' of business. The current research seeks to explore issues of specificity within today's global workplace and the implications for tertiary-level English courses, by focusing on business-related disciplines in a specific EFL context and answering the following questions:

1. In what ways are the language needs of business, economics and accounting students in an EFL context perceived as similar and different?

2. How can the English courses for business, economics and accounting students prepare students at undergraduate level for these perceived needs?

3. Should the emphasis in EAP courses be more on academic skills or professional skills for business, accounting and economics students?

The next chapter describes the research process used to investigate these questions.
Chapter 3: Methodology

3.1 Overview

This chapter provides a detailed examination of the research process which involved twenty-seven participants in twenty-two semi-structured interviews. First, the theoretical perspectives and qualitative strategy fundamental to this study are discussed in 3.2. The case study approach, which provides the framework for the research design, is presented. Section 3.4 focuses on the data collection tools employed followed by a description of how the data was actually collected (3.5) and analysed (3.6). Finally, research ethics and in particular, issues of insider research are considered in section 3.7.

3.2 Theoretical perspectives

3.2.1 A social constructivist orientation

The social constructivist perspective is generally seen as an approach to qualitative research, in an inductive process, with the researcher generating meaning from the data, recognising the possibility of different stakeholders holding diverse opinions. Within social constructivism, the goal of research is to 'rely as much as possible on the participants' views of the situation being studied' with a tendency to 'focus on the specific contexts in which people live and work' utilising open-ended questions to enable participants to share their views (Creswell, 2009, p. 8). This is an appropriate framework for a study focusing on the needs of students, who are social people with their own interests and perceptions.

Furthermore social constructivist researchers recognise that their own backgrounds influence their interpretation and thus position themselves in the research, acknowledging how their experiences shape the interpretation (Robson, 2002). My role as an interviewer and researcher impacts on the process and I acknowledge that 'meaning is socially constituted' (Holstein and Gubrium, 1997, p. 113) with mutual
creation of knowledge by the interviewer and interviewee (Charmaz, 2003). My choice of questions and how I reacted to interviewees' responses also affected this social process. Moreover, social realities were explored in this study through the interpretation of texts, which were a translation of 'reality' as described in the interviews and recorded in transcripts that then needed to be interpreted and translated back to 'reality' (Flick, 2006).

Discovering the needs of students studying in different disciplines is not a search for an absolute truth, which is proven and fixed forever, but rather an exploration of perceptions through interactions (Hyland, 2006b). Likewise, respondents' experiences and backgrounds influence their accounts of their perspectives in the interviews. Therefore, the qualitative data presented in this study is based on interpretations of the respondents and of the researcher, rather than the discovery of hard facts.

3.2.2 Research strategy: a case study

In order to explore perceived English language needs and provision for students of business, economics and accounting, I conducted a case study focused on perspectives of respondents, who are mainly based at TAC, a higher education institution in Israel. A case study is a strategy of enquiry in which the researcher investigates in depth a contemporary phenomenon, within its real life context, using multiple sources of evidence (Robson, 2002; Creswell, 2009; Yin, 2009). Yin (2009) defines the two essential aspects of case studies in terms of scope and approaches to data collection. Firstly, in exploring a real-life phenomenon in depth, a case study, unlike an experiment, does not separate the phenomenon from its context (see section 1.5 for discussion of context in Israel and TAC). Secondly, a case study relies on many sources of evidence and multiple perspectives (see 3.3.1).

An instrumental case study is employed to provide insight into an issue, whereas an intrinsic case study is undertaken to gain a better understanding of the particular case, and the case itself is of primary interest (Stake, 1995; Stake, 2005). This study is an instrumental rather than intrinsic case study, since the case at TAC serves a supportive role to facilitate understanding of the issues under investigation, and the issues are
dominant. Thus, the purpose is not primarily to learn about this particular case, but rather this case study is instrumental to learn more about designing English courses for students studying business-related disciplines in an EFL tertiary context.

A case is not randomly selected, but is chosen on the basis of known attributes (Denscombe, 2007). TAC was chosen as the site for the case study, firstly because of the real-life enquiry regarding the opening of TAC's School of Economics (see 1.4) and how the EFL course should be designed, which was an impetus for this research. Moreover, the study exploits the special access I have at TAC to experts in the different disciplines, and content lecturers were considered amongst my principal stakeholders, as discussed in the next section.

3.3 Research design

3.3.1 Triangulation of sources
In case study research, triangulation, 'a process of using multiple perceptions to clarify meaning' (Stake, 2005, p. 454), enables a deeper understanding of the needs from the different stakeholders' perspectives and increases the reliability of the findings, given that perception can vary according to one's standpoint (Hutchinson and Waters, 1987). Whilst West (1994) in his corporate sponsor setting only needed to consider three stakeholders in his needs analysis triangle: teacher, student and company, I considered there to be four principal stakeholders in the current context: content lecturers, students, EFL instructors and the workplace. This demonstrates how perception varies according to one's standpoint, since other researchers may not have related to workplace respondents in an academic context.

In general ELT, language instructors may be the expert opinion, but in the case of ESAP, one additionally needs the informed judgement of other stakeholders, from academia to assess short-term needs, and from the workplace to assess long-term needs. Representatives from the workplace and domain experts from academia were selected as key informants, since subject-matter experts can 'interpret the conceptual content of the target situation on behalf of the needs analyst' (Flowerdew and
Peacock, 2001a, p. 179) and have expert insider knowledge, unlike EFL instructors who are outsiders (Gilabert, 2005). However, even though domain experts can provide valid information about needs in terms of tasks, they may not be aware of needs in terms of language.

Whilst students are not experts, they can provide information on their wants, and recent years have seen an increased learner-centered focus. I discovered the limitations inherent in interviewing first year students in my previous research (Symon, 2009) since they are only able to provide responses on their wants and perceived needs on the basis of the introductory first year courses and are generally pre-experience. On the other hand, some third year students have already started to work in professional settings such as investment houses, as opposed to temporary student jobs such as waitressing. Additionally, third year students are in a better position to identify the academic requirements in English over the whole degree period.

Key respondents were selected from within the context and external to the context. In investigating long term needs I sought work representatives who have a more general overview due to their extensive experience outside TAC, as well as their understanding of the needs of TAC's students. Additionally, I selected outsiders for EFL course designer representatives, in response to my having been the original BE course designer at TAC, and my continued involvement, and insider researcher issues (elaborated in 3.7.2). Therefore I chose to interview EFL coordinators who have developed and taught Business English courses at other Israeli HEIs, to investigate what they did, how they differentiated the English courses for the different disciplines, and why.

3.3.2 Generalisability
Case studies are not regarded as a good basis for generalization in comparison with other research designs, since their objective is the study of the particular (Robson, 2002; Denscombe, 2007). Nevertheless, even from single cases one can still learn much that is general (Stake, 2005) and applicable beyond the specific setting, especially by comparing features of this context to other settings. Thus, findings may be relevant for other HEIs in Israel where entry levels and EAP provision in terms of
academic hours and levels are comparable, study is conducted in Hebrew, and students have similar short and long term needs. Findings may even be applicable to other EFL contexts where the language of instruction at university is not English, yet English holds a very important status. Moreover, whilst most of the respondents are involved in a specific tertiary institution in Israel, in order to enhance generalisability, I strived to investigate perceptions and experiences of lecturers involved in a range of teaching contexts in Israel and abroad. Likewise, the workplace respondents are also involved in different settings, so that their responses were not determined by their experiences in the one setting. Therefore, conclusions reached for these specific disciplines may be generalised to other disciplines and transferable to other settings.

Rather than focusing on the whole spectrum, I decided to focus on three units of analysis, the perceived language needs of three related disciplines, business, economics and accounting students, within a specific Israeli HEI. These disciplines have been chosen for their interest in their own right and as exemplifying related disciplines (Stake, 2005). The investigation ought to assist in identification of appropriate EAP provision, and enable richer insights that can have implications for EAP in general, 'to illuminate the general by looking at the particular' (Denscombe, 2007, p. 36), and to further understanding of issues such as specificity and the EAP/EOP divide.

### 3.4 Methods of data collection

#### 3.4.1 Triangulation of methods

Although a variety of data collection procedures is recommended within the case study approach (Denscombe, 2007; Creswell, 2009), for the purpose of this study, it was the triangulation of sources and collection of different perspectives that was of greatest significance, rather than triangulation of methods. In conducting a previous needs analysis (Symon, 2009), I discovered that using mixed methods does not necessarily provide more valid results, and rather the objective of the study should determine which methods are most helpful. Whilst questionnaires enable data collection from a large number of respondents, they allow no opportunity to delve
further and clarify responses, unlike interviews. The original plan to gather data on the different perspectives of the relevant stakeholders included interviews and document analysis.

3.4.2 Interviews

Interviews, as 'the main road to multiple realities' (Stake, 1995, p. 64), enable participants to discuss their understanding of their world and to express their perceptions, with data generated based on interpretations rather than facts or laws (Warren, 2001; Cohen, Manion and Morrison, 2007). Through in-depth interviews with members from the different stakeholder groups, insights are provided and opportunity is given to respondents to elaborate on issues deemed important to them.

Cohen et al (2007) raise the issue of 'fitness for purpose' in that the more one wishes to get comparable data, the more interviews need to be standardised. Standardisation was an objective, but was secondary to the main purpose of hearing from each individual how they perceive the issues. Semi-structured exploratory interviews were employed in this study, in order to ensure certain issues were covered in each interview for the sake of comparison between stakeholder groups and to enable conclusions to be drawn on the research questions, whilst leaving me freedom to react to interviewees' responses, to change the question order and to modify the wording, with less formal open-ended questions used to allow for spontaneity. In accordance with the social constructionist approach of active interviewing (Holstein and Gubrium, 1997), my influence on the interview data is acknowledged in considering how the interview process was conducted, as well as what was actually said.

Group interviews can be preferable to individual interviews in terms of enabling a discussion to develop and may be timesaving, although they require more skilful management to prevent a single participant dominating the interview and to ensure that everyone is able to contribute (Morgan, 2001). Moreover, the discussion can stimulate the respondents and help them recall events (Flick, 2006). Group interviews are an efficient way of collecting an increased amount and range of data from several people simultaneously. Additionally, group dynamics can help focus on the most important topics, and participants often provide checks and balances on each other so that extreme views tend to be rejected (Robson, 2002). After less enlightening
interviews with students in my previous research (Symon, 2009). I felt that use of group interviews would enable the voices of more students to be heard within the same time frame. The group interviews contributed rich insights to the study, in particular when the participants came from different disciplines or had chosen different specialisations, and then the similarities and differences were easier to discern.

A major disadvantage of interviews is that they are open to interviewer bias, and even 'an interviewer's questions and interviewing style shape the context, frame, and content of the study' (Charmaz, 2001, p. 681). It is necessary to be aware of the interviewer effect in the process of conducting and analysing interviews and this is reflected upon below in section 3.7.

3.4.3 Document analysis

In light of previous research which stated 'the relationship between what respondents say they do and what they actually do is not always very strong' (Foddy, 1993, p. 3) and to examine whether responses actually 'reflect what the respondents do, what they think they do, or what they want the researcher to think they do' (Horowitz, 1986, p. 448), the original research design incorporated analysis of course documents. The intended purpose was 'to corroborate and augment evidence from other sources' (Yin, 2009, p. 103) rather than rely solely on data from interviews.

Documents can serve a dual purpose: first as a source of information which may not be reported similarly by other sources, and secondly to stimulate analytic ideas and generate concepts (Hammersley and Atkinson, 2007). Course documents analysed could have included assignment instructions, students' assignments, assessment data, syllabi and examinations. However, I had initially expected collection of syllabi to be revealing of required readings in English, but this was refuted in interviews, when it became apparent that what is stated on the syllabus is actually more of a recommendation, and in most cases, not obligatory (see section 4.7.1). Thus, although I had started to analyse syllabi, I realised that the analysis would not help me to triangulate data. Moreover, within an EFL context, students generally do not need to write, speak or listen in English during their academic studies and therefore collection
of these documents in Hebrew was generally not illuminating regarding needs in those skills.

The purpose of a document may differ from the objectives of a case study and one cannot necessarily rely on them and assume that 'documents ... contain the unmitigated truth' (Yin, 2009, p. 105). Since the study's main focus is exploring perceptions and attitudes of the respondents rather than reporting events, corroboration against other sources may not be relevant and only by comparing opinions with others can a feeling of prevalence of the attitudes be gained (Yin, 2009). Documents cannot measure perspectives. Therefore, the original mixed method design needed to be reconsidered, and interviews became the sole data collection tool. Ultimately documents were only used in terms of collecting course syllabi of respondents as a source for stimulating ideas and generating concepts in planning interviews, as in Hammersley and Atkinson's second stated purpose.

3.5 Conducting the interviews

3.5.1 The sample

The intention was 'to gain access to as wide a range of individuals relevant to the research question as possible, so that many different perspectives and ranges of activity are the focus of attention' (Bryman, 2008, p. 414). Whilst respondent selection for qualitative interviewing can be based on theoretical, snowball, convenience or purposive sampling (Warren, 2001), in this study purposive sampling was used, with many of the participants chosen deliberately, due to their position, unique insight or because of some special contribution they have to make (Denscombe, 2007). The aim was to explore specific needs, which meant purposefully selecting key informants from the four groups of stakeholders (see section 3.3.2).

Table 3.1 provides the coding system of letters and numbers used to identify the respondents to preserve confidentiality. L refers to lecturer, A accounting, B business and E economics; EFL refers to EFL instructor, S refers to student and W refers to a workplace respondent. The table also shows the language spoken by the respondent during the interview, length of the interview and number of codes that emerged from
the transcript during the analysis stage, as an indication of the contribution of each respondent. Free nodes coded in NVivo, refers to the number of codes found within the interview transcript during the analysis stage (described below in 3.6.3) in NVivo, which is the software programme I used for coding and analysis.

Table 3.1: The Respondents

<table>
<thead>
<tr>
<th>Groups of Stakeholders</th>
<th>Identifying code for respondent</th>
<th>Language spoken by respondent in interview</th>
<th>Number of words in transcript</th>
<th>Free nodes coded in NVivo</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Lecturers (LA)</td>
<td>LA1</td>
<td>English</td>
<td>4,591</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>LA2</td>
<td>English</td>
<td>7,879</td>
<td>35</td>
</tr>
<tr>
<td></td>
<td>LA3</td>
<td>Hebrew</td>
<td>3,832</td>
<td>29</td>
</tr>
<tr>
<td>Business Lecturers (LB)</td>
<td>LB1</td>
<td>English</td>
<td>4,769</td>
<td>39</td>
</tr>
<tr>
<td></td>
<td>LB2</td>
<td>English</td>
<td>3,567</td>
<td>39</td>
</tr>
<tr>
<td></td>
<td>LB3</td>
<td>English</td>
<td>3,680</td>
<td>32</td>
</tr>
<tr>
<td></td>
<td>LB4</td>
<td>English</td>
<td>7,257</td>
<td>39</td>
</tr>
<tr>
<td>Economics Lecturers (LE)</td>
<td>LE1</td>
<td>English</td>
<td>4,927</td>
<td>34</td>
</tr>
<tr>
<td></td>
<td>LE2</td>
<td>English</td>
<td>3,041</td>
<td>32</td>
</tr>
<tr>
<td></td>
<td>LE3</td>
<td>Hebrew</td>
<td>3,239</td>
<td>42</td>
</tr>
<tr>
<td>EFL Instructors (EFL)</td>
<td>EFL1</td>
<td>English</td>
<td>4,327</td>
<td>27</td>
</tr>
<tr>
<td></td>
<td>EFL2</td>
<td>English</td>
<td>6,964</td>
<td>35</td>
</tr>
<tr>
<td></td>
<td>EFL3</td>
<td>English</td>
<td>8,894</td>
<td>30</td>
</tr>
<tr>
<td>Students</td>
<td>SA1</td>
<td>English</td>
<td>4,117</td>
<td>24</td>
</tr>
<tr>
<td>- Accounting (SA)</td>
<td>SA2</td>
<td>English</td>
<td>8,446</td>
<td>41</td>
</tr>
<tr>
<td>- Business (SB)</td>
<td>SB1</td>
<td>English</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>SB2</td>
<td>English</td>
<td>9,990</td>
<td>34</td>
</tr>
<tr>
<td></td>
<td>SB3</td>
<td>English</td>
<td>3,126</td>
<td>21</td>
</tr>
<tr>
<td></td>
<td>SB4</td>
<td>English</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>SB5</td>
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<tr>
<td></td>
<td>SB6</td>
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<td></td>
<td>SB7</td>
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<td></td>
<td>SB8</td>
<td>English</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>SB9</td>
<td>English</td>
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<tr>
<td>Workplace (W)</td>
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<td>32</td>
</tr>
<tr>
<td></td>
<td>W2</td>
<td>Hebrew</td>
<td>4,351</td>
<td>24</td>
</tr>
<tr>
<td></td>
<td>W3</td>
<td>English</td>
<td>8,675</td>
<td>58</td>
</tr>
</tbody>
</table>

The participants included ten content lecturers (two female and eight male), three interviewees from the work environment (two males and one female), three EFL coordinators (one male and two female), and eleven students (five female and six
Of the ten lecturers interviewed, three lecture in accounting, four in business and three in economics. All of them currently lecture at TAC, two with adjunct status, yet most have experience of teaching in other contexts too, including prestigious American universities, such as Stanford and Cornell. Apart from two native English speakers, the other lecturers have experienced undergraduate studies in Israel and most continued to doctoral studies in the United States. Some of them reflected that although they did read undergraduate course materials in English, they had not felt the importance of the need to read in English until they started doctoral studies in the United States. Most expressed their struggles with English during doctoral studies in the States, although they experienced difficulties in different skills.

The interviewed lecturers were purposefully selected, with many of them able to provide a broader perspective, either due to their experience in other tertiary institutions in Israel and abroad, their managerial positions within their faculty, or their professional experience as business consultants. Three members of the interviewed faculty also hold senior managerial positions: one of the lecturers designed the academic programme for the accounting students, another is currently designing the academic programme for the new economics school and a third respondent is dean of the business school. Therefore, these lecturers often addressed the issues from both the academic and the administrative viewpoints, in recognition of institutional constraints. Additionally, even within an interview, the perspective of lecturer participants shifted when they spoke of their children's experiences, their own experiences and what they project as students' experiences needing English.

Amongst the group of accounting lecturers, only one functions solely within academia. A second accounting lecturer is a qualified CPA (certified public accountant) and very involved in the professional environment, regularly reading and writing professional literature, yet only has an MA. The third accounting respondent has a doctorate, which has also been complemented by professional work as a researcher for an accounting firm. This range of respondents provides a fuller picture of both academic and professional needs required by accounting students.

Two of the business lecturers are professors of finance, the third professor specialises in game theory and the fourth is a professor of marketing. Their educational
backgrounds vary, with one professor having completed all his studies in Israel, whilst another professor is a native-English speaker with three degrees from the United States. Three of the four have been members of the TAC faculty for less than five years and have vast experience from other tertiary institutions in Israel and prestigious American institutions. Two of the three economics lecturers were chosen as respondents due to their experience in senior administrative positions at TAC, in addition to their subject expertise. The third economics lecturer is a native-speaker of English, who has experience teaching in other Israeli tertiary institutions and American universities.

The eleven students interviewed are all third and final year students of business or accounting (see section 3.3.2). Since the economics programme had not yet begun at the time of interviewing, economics students from TAC could not be included in the sample, although all interviewed students have taken courses in economics. The two accounting students (SA1 and SA2) are studying a business degree with their major in accounting, and then will continue into a fourth year in order to take the two exams of the Institute of Certified Public Accountants in Israel (ICPAI), making them eligible for a two-year apprenticeship in an auditing firm. Two of the interviewed business students (SB5 and SB9) are in a highly selective programme of entrepreneurship, which functions entirely in English and becomes their major. One interviewed student is specialising in marketing (SB7), one is specialising in IT (SB2), and another student, specialising in finance, participated in an exchange programme with Wharton University (SB4). The four remaining students are all specialising in finance (SB1, SB3, SB6, and SB8). Three student interviews were individual (SA1, SB5 and SB9) and the remaining students were interviewed in three group interviews, one consisting of an accounting (SA2) and business student (SB1) and the other two group interviews comprised business students in different specialisations (SB2, SB3, SB4 and SB6, SB7, SB8).

The three EFL instructors (one male and two female) interviewed in this study are currently or have been heads of the EFL units at different tertiary institutions in Israel, and only one has experience teaching at TAC. In addition to developing and coordinating their English studies programme, they all have experience teaching
business students. Two of them have also taught either accounting or economics students.

The three workplace respondents (two males and one female) come from diverse fields. One is the careers officer for business students at TAC and helps them with the recruitment process in terms of preparing CVs and cover letters and going for interviews. She is also in contact with the business world regarding job vacancies. The other two workplace respondents have a minimal involvement at TAC; one is a communication skills trainer, who mainly develops presentation skills in the corporate and academic worlds. He works with a wide range of companies, predominantly hi-tech, and has led seminars worldwide. The third workplace respondent was educated as an economist, yet his extensive career in senior business positions in financial institutions in the US also exposed him to the work of accountants. He currently works as a consultant and has also taught professional writing to tertiary level students in Israel.

3.5.2 The interview format

Interviews were conducted according to an interview schedule for each group of stakeholders (see Appendix B), with topics and issues for discussion decided upon in advance, but in a semi-structured format with open-ended questions, allowing interviewees the possibility to digress and elaborate on issues of importance to them. Each followed a protocol whereby the purpose of the research was explained in the introduction, confidentiality was assured, and some background questions about the respondent followed as a warm-up. The research questions were divided into several sub-questions, which were followed up by probes. Respondents were questioned about the specific demands of the disciplines and how they differ from one another. They were then asked to rank in order of importance for each set of students reading, writing, speaking and listening and this was followed up with probes investigating differences between short-term academic needs and long-term workplace needs. The next stage of the interview focused on preparation for the workplace, and the final stage of the interview comprised questions about how the English course should prepare the students. Preliminary analysis of emerging themes, noticed during the transcription process and from the memos written up immediately after each interview, enabled modifications to the interview guides.
Before thanking the interviewee, I requested suggestions for other people to interview. One section of the interview schedule asked respondents to rate the importance of each skill (reading, writing, listening and speaking) for the different disciplines, yet most interviewees felt they did not know enough about disciplines outside their immediate frame of reference to be able to answer that competently.

3.5.3 Interview procedure
Twenty two interviews were conducted with twenty seven respondents; three of the student interviews were with two or three students. The first interviews took place in May and June 2010 with third year students as they were completing their studies. At this stage accounting and economics lecturers were also interviewed, and course syllabi were collected. Business lecturers were interviewed in October and November 2010. Workplace respondents and EFL instructors were also interviewed during these two periods. Interviews were set up by email and by agreeing to meet with me, respondents were giving their consent. All respondents agreed to my request at the outset of each interview for permission to record the interview, and I assured them of privacy and confidentiality.

Apart from interviews with one workplace respondent and two EFL respondents, all interviews were conducted at TAC. All interviews were face-to-face meetings, with the exception of one interview conducted by telephone (with respondent EFL1). The telephone interview was due to time constraints and I felt the interview could be included in the data, since the interviewee and I had a prior collegial relationship, the issues were not sensitive or complex, and I was analysing the data in terms of content, rather than looking at non-verbal cues (Shuy, 2001). I kept to the same interview schedule and received in-depth responses, although it was less of a conversation. Despite being relatively short in comparison with other interviews in the same group of stakeholders, the interview still provided insightful contributions and was consequently included.

I started the interview by mentioning that respondents should feel free to speak in Hebrew. Some told me afterwards that they had wanted to use the interview as an
opportunity to practice speaking English and even when they could not think of the word in English and I encouraged them to speak Hebrew, most immediately switched back. Misunderstandings in earlier interviews taught me the importance of clarity in the English for the non-native speakers, and the necessity of having the questions available in Hebrew. Most of the interviews were conducted in English, with some Hebrew terminology included, although one accounting lecturer (LA3), one economics lecturer (LE3) and one workplace respondent (W2) answered almost entirely in Hebrew (see table 3.1).

Problems encountered in the interviews ranged from interruptions from telephone calls and people entering the office to distracting background noises of a dog barking, broken air-conditioning and a lawnmower. Each interview was taped on a digital recorder, although in one workplace interview there was no space on the tape recorder, and I needed to take notes for the second half of the interview. I sent the transcript and notes to that respondent for verification.

As a sole researcher, conducting a group interview was challenging, and differentiating between respondents was difficult in the transcription process. I tried to include their names in the conversation or refer to their specialisation during the interview, and I also transcribed the group interviews as soon as possible, whilst I was still able to distinguish between their voices. Although I had attempted to gather more students together, it was probably fortunate that the maximum in one interview was only three students. Another disadvantage of group interviews was when one student was more talkative and I needed to redirect questions to other participants. On the other hand, interviewing students in a group was a timesaving way of collecting different perceptions, although this advantage may have been outweighed by the time taken to actually try and coordinate between the different students' schedules. I also found that discussion between students gave me time to think how to direct the interview. Another advantage of a group interview was in combining constituencies, so that in one interview an accounting student and business student were able to discuss their needs and identify the similarities and differences.
3.5.4 **Response rate**

Lecturers were generally willing to participate, especially those with whom I was already familiar. A dean's recommendation of lecturers with potentially important insights was useful, since I could then refer to the dean's recommendation in my email to them and consequently they both agreed to participate. I was previously acquainted with the workplace and EFL participants and chose them principally for their range of experience, believing them to be key informants.

Finding willing student participants was most challenging and where the response rate was lowest. These students were in their final semester of studies, taking advanced seminars in their specialisations, and many already worked at that stage too, which could explain the low response. My initial email (see Appendix A), sent out with the assistance of the student secretariat, was in English, which may have deterred some students and accounted for the low response rate (three out of ten responded in the affirmative), so I then decided to use Hebrew for future correspondence. Only one accounting student responded to an email sent out to all forty accounting students, and she then changed her mind after agreeing to participate. In contrast, after sending out twelve emails to business students who had studied with me, eight responded positively. Those who agreed to participate either did so because they felt strongly about their English needs, or due to their connection to me as their past teacher. I see this as a limitation of the sample, since eight of the eleven student interviewees were my past students and possibly less representative, but other students could not be persuaded to participate. It is hoped that their viewpoints presented are somewhat representative of other students, since they come from a variety of specialisations, and referred to their peers' experiences too. Whenever someone agreed to participate and I asked them to bring friends, they all promised to try, but none succeeded. Despite sending out many emails in efforts to coordinate, finding time to schedule group interviews was in most cases unfeasible, due to work commitments and different timetables, so individual interviews were, in most cases, scheduled instead.

Incentives for participation were not offered. However, the accounting student, who had cancelled after agreeing to be interviewed, agreed to participate after I wrote again explaining the importance of her input for my research and offered to compensate her.
3.6 Methods of data analysis

There are no clear-cut, developed rules about how qualitative data analysis should be carried out (Bryman, 2008); therefore the following section attempts to make explicit the techniques followed in data analysis in the current study, since 'we need canons to assure ourselves and our readers that... the conclusions were reached through some reasonably communicable set of procedures' (Miles and Huberman, 1984, p. 22). I adopted and adapted Creswell's (2009) six-stage process for analysing qualitative data, as presented below, starting from preparing the data to interpreting the meaning of themes.

3.6.1 Transcription

My original intention was to personally transcribe all the recordings in order to bring me closer to the data, but time constraints, particularly since I had scheduled to present my preliminary findings at a Business English conference, meant that I was forced to employ assistance in transcription. I strived to ensure that the transcripts were a verbatim written record of what was said in interviews, and checked the finished transcript, by other transcribers and myself, against the recording again (see Appendix C for sample transcript pages for each group of stakeholders). Even though initially I felt that portions of some of the interviews seemed less relevant, I still transcribed or supervised the transcription of the interviews in their entirety, given that at that stage I could not be aware of all the possible themes that could later emerge during the analysis, and thus wanted complete transcripts. Given that the data was being investigated for content, such as opinions, attitudes and experiences in the search for themes, rather than conversation analysis, how things were said and length of pauses were not recorded. Although I had asked other transcribers to transcribe verbatim, I noted that they were less careful when the interviewees were quoting what others had said and did not always indicate that the interviewee was referring to someone else. Furthermore, transcribers unfamiliar with financial terminology often incorrectly assumed what was being reported and I needed to make many corrections where respondents had used specialist vocabulary.
I attempted to keep the transcripts as authentic as possible and did not translate or edit them before analysis. The three interviews in Hebrew were analysed from the Hebrew transcripts, with only short sections translated into English for quoting purposes. Most of the Israeli respondents chose to speak in English, their second language, resulting in linguistic errors. Following Poland's (2001) position, minor corrections were made to quotations included in the results chapter for the sake of readability, such as removing a superfluous 'the', although these changes were only made after the analysis had taken place. Table 3.2 shows the transcription conventions used in this study.

### Table 3.2: Transcription Notation System
(adapted from Poland, 2001, p. 641)

| Pauses                              | Short pauses were ignored, but longer pauses, of approximately over three seconds, were indicated by "(pause)."
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Laughter and other paralinguistic features</td>
<td>&quot;(laughs)&quot; or in round brackets</td>
</tr>
<tr>
<td>Interruptions</td>
<td>A hyphen (-) indicates when someone was interrupted mid-sentence.</td>
</tr>
<tr>
<td>Indistinct speech</td>
<td>&quot;~&quot;</td>
</tr>
<tr>
<td>Emphasis</td>
<td>Use of boldface</td>
</tr>
<tr>
<td>Code-switching of Hebrew within an interview conducted in English</td>
<td>Transliteration in italics followed by [my translation in square brackets]</td>
</tr>
</tbody>
</table>

3.6.2 Immersion in the data
I followed most of the suggested steps in Creswell's (2009) overview of the data analysis process (shown in Figure 3.1), taking into account the interactive nature of the process and the interrelated steps. I combined Creswell's first step, organising and preparing the data for analysis, with the second step of reading through the data and making notes, since I started recording my thoughts from the very beginning of the data collection.
Figure 3.1: Creswell's steps for data analysis in qualitative research
(Creswell, 2009, p. 185)
Data analysis started long before the formal coding phase, and emerging themes were noted, which informed successive interviews. Notes were recorded after each interview, as I transcribed and during the proofreading of each transcription, and these notes, or memos, were reviewed together with the transcript to see which issues needed further clarification in future interviews. For instance, the issue of IFRS (accounting standards) was raised in the first interview, and was then included in interviews with accounting lecturers to discover how the adoption of IFRS in Israel has affected students’ needs.

Before moving on to the coding process, I read all the interview transcripts again to immerse myself in the data and get an idea of overall meaning, underlining and making marginal notes to record initial impressions (Krathwohl, 2009). At this data immersion stage, I made an initial list of codes and looked at each interview as a separate unit to try to understand the perspective and the overall thinking and views of each individual respondent in context, looking at the major themes in each transcript globally, rather than immediately looking for smaller themes and taking the ideas out of their original context.

To circumvent 'the great tension in data analysis ... between maintaining a sense of the holism of the interview and the tendency for analysis to atomize and fragment the data' (Cohen, Manion and Morrison, 2007, p. 368), I developed a holistic table for each group of stakeholders. I sought to identify whether each respondent viewed the needs of each discipline similarly or differently, and to discover whether there were recurrent themes within each category of respondents. These holistic tables were used to set up Creswell's (2009) third step of coding, and draw up a preliminary list of codes to start coding on NVivo.

### 3.6.3 Coding

The holistic tables and memos were used to generate an initial list of predetermined codes, and as I worked through each interview transcript on NVivo, more codes emerged, which necessitated returning to transcripts coded earlier to check for the emerging codes too. I followed the advice of Ryan and Bernard (2003) in searching
for themes and looked for repetitions, metaphors and analogies, similarities and differences, and linguistic transitions and connectors. NVivo easily enables identification of frequently occurring concepts with tools such as word frequency query and these concepts then required careful consideration. Furthermore, some interviewees represented their thoughts with analogies and metaphors which highlighted underlying themes. An awareness of linguistic transitions and connectors also helped identify the relationship between ideas and construct meaning. In addition, I followed Creswell's advice in looking for:

- Codes on topics that readers would expect to find, based on the past literature and common sense
- Codes that are surprising and that were not anticipated at the beginning of the study
- Codes that are unusual, and that are, in and of themselves, of conceptual interest to readers.

(Creswell, 2009, pp. 186-7)

Initially I tried to code according to a wide range of micro-codes, and in cases where only one or two occurrences were identified, I checked to evaluate whether it really was a separate theme, just an interesting observation by one respondent, or whether it could be included with a similar code instead. At the final stage of coding, duplications were eliminated, such as economics terminology and vocabulary specific to economics.

The following table presents a list of codes which emerged, categorised according to the main issues. Categorisation into themes is discussed in the next section.
Table 3.3: List of Codes (categorised according to themes)

<table>
<thead>
<tr>
<th>Importance of English</th>
</tr>
</thead>
<tbody>
<tr>
<td>■ Importance of English in academic world</td>
</tr>
<tr>
<td>■ Importance of English in global workplace</td>
</tr>
<tr>
<td>■ Local context</td>
</tr>
<tr>
<td>■ English level affecting career</td>
</tr>
<tr>
<td>■ English needs depend on size or scope of company</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>The Modern World</th>
</tr>
</thead>
<tbody>
<tr>
<td>■ Skills needed in global workplace</td>
</tr>
<tr>
<td>■ Similar needs in global workplace</td>
</tr>
<tr>
<td>■ Modern forms of communication</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Disciplines and Interdisciplinarity</th>
</tr>
</thead>
<tbody>
<tr>
<td>■ Discipline defined</td>
</tr>
<tr>
<td>■ Blurred distinctions between the disciplines</td>
</tr>
<tr>
<td>■ Discipline continuum</td>
</tr>
<tr>
<td>■ Discipline combinations</td>
</tr>
<tr>
<td>■ How the professions/ students view one another</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Accounting</th>
</tr>
</thead>
<tbody>
<tr>
<td>■ Accounting as a numerical disciplines &quot;bean counter&quot;</td>
</tr>
<tr>
<td>■ Accounting as a separate language</td>
</tr>
<tr>
<td>■ Accounting field has 'a defined body of knowledge'</td>
</tr>
<tr>
<td>■ Accounting as a complex field</td>
</tr>
<tr>
<td>■ Accounting equals finance plus</td>
</tr>
<tr>
<td>■ Accounting as a local profession</td>
</tr>
<tr>
<td>■ IFRS (International Financial Reporting Standards)</td>
</tr>
<tr>
<td>■ Type of thinking in accounting</td>
</tr>
<tr>
<td>■ Accounting different to business and economics</td>
</tr>
<tr>
<td>■ Accountancy interviews</td>
</tr>
<tr>
<td>■ English needs in accountancy</td>
</tr>
<tr>
<td>■ Reading for accounting</td>
</tr>
<tr>
<td>■ Skills needed for accounting</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business</th>
</tr>
</thead>
<tbody>
<tr>
<td>■ Business as 'a general collection'</td>
</tr>
<tr>
<td>■ Business as a practical discipline</td>
</tr>
<tr>
<td>■ Business different to economics and accounting</td>
</tr>
<tr>
<td>■ Business graduates in the workplace</td>
</tr>
<tr>
<td>■ Speaking essential in business</td>
</tr>
<tr>
<td>■ English needs in business fields</td>
</tr>
<tr>
<td>■ Reading for business</td>
</tr>
<tr>
<td>■ Skills needed for business</td>
</tr>
<tr>
<td>■ Marketing vs. finance</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Economics</th>
</tr>
</thead>
<tbody>
<tr>
<td>■ Economics as a theoretical discipline</td>
</tr>
<tr>
<td>■ Type of thinking in economics</td>
</tr>
<tr>
<td>■ Economics as a local profession</td>
</tr>
<tr>
<td>■ Economics different to business and accounting</td>
</tr>
<tr>
<td>■ Economics professions</td>
</tr>
<tr>
<td>■ Economics in the workplace</td>
</tr>
</tbody>
</table>
- English needs in fields of economics
- Reading for economics
- Skills needed for economics
- Economics as a course vs. Economics as a degree

**Reading**
- Reading genres
- Readings assigned in English
- Don't need to read in English
- Students don't read in English
- Students don't read in Hebrew
- Reasons for not reading in English (barriers)
- Translation not sufficient
- Reading is essential
- Reading as a passive skill

**Writing**
- Writing accuracy
- Writing style
- Writing emails or other formats
- Writing barriers
- Writing most essential skill
- Writing less important
- Students don't write in Hebrew
- English writing within Israeli companies

**Speaking**
- Speaking English is necessary
- Speaking barriers
- Tolerance of mistakes in speaking
- Speaking in presentations and other formats
- Speaking practice

**Listening**
- Listening as a passive skill
- Listening is very important

**Vocabulary**
- Specific to accounting
- Specific to business
- Specific to economics
- Vocabulary recommendations for EFL course
- Responsibility for teaching technical vocabulary
- Dictionary use

**Academic Environment**
- University's role to prepare for short term or long term
- English needs during studies
- Skills needs for advanced degrees
- Students unaware of future needs

**EFL Course**
- Same EFL course for all (with different readings)
- ESP course
- Customisation
- Focus of EFL course
- Recommendations for textbooks/ readings
Hebrew complicated the use of NVivo. When Hebrew and English were used in the same sentence, due to linguistic differences between the writing in the two languages, the order of words was confused in NVivo, entailing the need to work together with hard copies in all the analysis stages.

3.6.4 Categorising to themes

In his fourth step, Creswell suggests using the coding to generate five to seven categories or themes. Whilst an effort was originally made to identify many different codes and even split variables to differentiate and elaborate, it then became necessary to reduce the data and link the codes into general categories. Denscombe (2007) refers to the need to develop a hierarchy of codes, with higher level (categories and themes) and lower level codes, in order to make sense of the data. These higher level codes are then used to identify the key concepts, and most of the category headings in Table 3.3, with some adjustments, provide the section headings in the results chapter. I followed Creswell's suggestion and also used the coding to generate descriptions of the participants (see 3.5.1) using codes such as *personal experience*.
Creswell's (2009) fifth step discusses how the themes are represented, and the narrative of the following chapter conveys the findings. At this stage data may also be displayed visually, as in Figure 4.1 in the next chapter. Despite the ease of including charts generated by NVivo, their meaning is often questionable. To illustrate, charts can illustrate percentage coverage of different codes within a source. However, greater percentage coverage does not necessarily indicate that the respondent sees that code as more important, since it could just mean the respondent is repetitive, or loquacious. Furthermore, other types of charts, such as those that indicate the number of references, cannot be relied upon absolutely, since in some cases I may have coded several statements together as one reference, which could be far more meaningful than two short references coded elsewhere. I am therefore dubious whether words can be weighed up quantitatively in this manner.

The final step of Creswell's process is to draw conclusions by making an interpretation of the data, seeing what lessons have been learned, what further questions remain, and what recommendations can be made, as described in the final chapter.

3.6.5 Trustworthiness of the data
The following procedures (suggested by Creswell, 2009) were undertaken to ensure the findings were as accurate and credible as possible.

Transcripts were checked to ensure they did not contain obvious mistakes. This step was essential when others had assisted with the transcription process, although as stated previously, all the transcripts needed proofreading whilst listening again to the recording. All codes were recorded manually in a codebook with descriptions to ensure consistency and prevent a drift in the meaning of codes during the coding process. Where the name of the code was not self-descriptive, further information was included in the code properties of NVivo.

The converging of various sources of respondent perspectives to establish themes adds to the validity of the case study evidence (Yin, 2009), and this was adopted in the procedure in terms of different groups of stakeholders, and being aware of similar and diverse views within each group of stakeholders. Contradictory evidence was also
included, adding to the authenticity of the account, since different perspectives do not always coincide in real life.

Creating a case study database (Yin, 2009) or audit trail (Robson, 2002) establishes trustworthiness. The case study database in this investigation consists of electronic and hard copies of the full interview transcripts recorded in their original language (either Hebrew or English), memos, research journals, a codebook describing the codes, an electronic version of the project on NVivo, and this narrative of the case study report. Researcher bias, which can also affect trustworthiness of the data, is discussed in the self-reflection section 3.7.1 below.

3.7 Research ethics

The following section discusses the ethical considerations in this study and provides a reflection on my preconceptions, interests, biography, background and agenda (Cohen, Manion and Morrison, 2007) in order to minimise their interference with the research. The study was conducted according to the British Educational Research Association's revised ethical guidelines (British Educational Research Association (BERA), 2004), with particular attention paid to section 23, regarding the necessity of recognising participants' entitlement to privacy and rights to confidentiality. The use of identifying codes for the respondents (L131 etc.) throughout helps maintain confidentiality, and the data will not be made available to the public, since it includes identifying details.

I was aware that I brought prior assumptions to this study and indeed the initial research questions were a reflection of my social constructivist orientation (see 3.2.1), understanding of the issues, and personal experiences. In order to ensure that an inductive approach was taken without being biased (see 3.4.1) by a priori attitudes, my initial position is identified below.
3.7.1 Reflecting on my role

I recognise that 'researchers are themselves participants or instruments as well as learners in projects, who should not pretend to be dispassionate, arms-length, impersonal, and invisible research agents' (Duff, 2007, p. 978). The following account describes my past experiences as a step to identifying biases, values, and personal background that may have shaped my interpretations and led to unanticipated influences over the findings.

My professional experience as Business English coordinator at a new and dynamic college afforded me the academic freedom to develop a Business English course, which was not solely based on reading comprehension, as other EFL programmes in Israeli tertiary institutions were at that time. In collaboration with the founding dean of the business school, a programme was developed in 1995, which also included oral presentation skills and professional writing, unlike comparable programmes at other Israeli tertiary institutions.

My approach to course design in terms of integrated thematic units and case studies, and task-based performance has been influenced by my MBA studies, in addition to my EFL qualifications. I feel that I have a greater awareness of students' needs in these disciplines, having studied Economics as a first degree and Business Administration as a second degree, with accounting courses taken in each degree. I thus have insider knowledge of the disciplinary fields, as well as insider knowledge of the institute TAC, where many of the interviews were conducted. Prior to teaching in colleges, I was involved in more professional settings, teaching Business English in companies and banks, which may have led to a belief that a vocational approach should also be adopted within academic settings. The professional settings may have also influenced a bias against programmes which solely focus on reading skills to the exclusion of all other skills.

3.7.2 Issues of insider research

Mercer (2007) discusses the 'double-edged sword' of potential strengths and weaknesses of insider research in educational institutions in terms of access, intrusiveness, familiarity and rapport, where each advantage can also be viewed as a disadvantage. Familiarity with the context allows a better initial understanding of the
issues and awareness of institutional constraints, but greater familiarity can also 'make insiders more likely to take things for granted, develop myopia, and assume their own perspective is far more widespread than it actually is' (Mercer, 2007, p. 6). It could have caused me to not question shared assumptions and I may have not raised issues that an outsider would feel more comfortable to raise, especially where it served my self-interest in promoting English courses. Most respondents did not relate to me as an external researcher. The rapport between respondents and myself meant that interviews could have just become friendly conversations, and I had to ensure that I did not contribute excessively, but limited myself to prompts and cues where possible.

I had privileged access to potential interviewees at TAC, and had to ensure that no coercion was felt by students to participate as a result of the power differential. Considering the low response rate of students, this did not appear to be an issue. I purposefully chose to interview EFL coordinators from other institutions for the same reason of power differential. Whilst I acknowledge that I was researching at an institution where I hold a managerial and teaching position on the faculty, and I was known to most of the respondents, yet in another sense I could be defined as an outsider, not being a member of the business, accounting or economics faculty, certainly not an undergraduate student, and not a real player in the global workplace. Despite efforts made to gain access to those who did not know me, most respondents did have some form of relationship with me prior to the research.

In terms of students, the response rate from my past students was much higher; only one business student responded who was not a past student. My attitude to past students may have biased my interpretation, in terms of placing greater value on insights from the more cooperative students, rather than those who complained during the course. In terms of faculty, I included new members and adjunct staff, with whom I had not had previous contact, but I felt that I also needed to speak to key members of each faculty. These key members had been involved in designing the academic programmes and were able to share their vision of where a student who finishes studying a certain discipline should be positioned, both literally, in the market place, and in terms of skills and knowledge attainment.
3.8 Chapter summary

This chapter has described the research process from identifying the theoretical framework and research strategy, to the actual data collection and analysis. Ethical issues were also considered, and it appears that the advantages of insider research outweigh its disadvantages in this study. The findings from the data analysis are presented in the next chapter.
Chapter 4: Results

4.1 Overview

This chapter presents the findings from data collected from twenty-two interviews with twenty-seven respondents. The codes which emerged from analysis of the data were categorised according to the themes in Table 3.3 and this chapter is structured accordingly; each section of this chapter focuses on one of these major themes, and contributes towards answering the research questions.

In terms of the EFL context, the importance of English is discussed in section 4.2. Before being able to ascertain in what ways students’ needs for academic studies and professional lives are perceived similarly and differently’ in these related disciplines, it is first necessary to explore the issues surrounding definition of a discipline (see 4.3). Sections 4.4 to 4.6 investigate whether each discipline is unique and the specific needs of accounting (4.4), business (4.5) and economics (4.6) students, as discussed by respondents, in order to answer the first research question:

1. In what ways are the language needs of business, economics and accounting students in an EFL context perceived as similar and different?

The remainder of the chapter reports on respondents' perceptions regarding what should be included in English courses to prepare students for the specific needs of their disciplines, answering the second and third research questions:

2. How can the English courses for business, economics and accounting students prepare students at undergraduate level for these perceived needs?

3. Should the emphasis in EAP courses be more on academic skills or professional skills for business, accounting and economics students?
Section 4.7 explores aspects of the four language skills, in terms of the importance of each skill within these disciplines. A whole section, 4.8, is dedicated to vocabulary, which respondents often selected as the main differentiating feature of the disciplines in terms of English needs. Preparation for the workplace at university is considered in section 4.9 before concluding the chapter with respondents' recommendations for English courses in section 4.10.

4.2 The importance of English

All respondents were unanimous regarding the importance of English in the twenty-first century; as LE3 declared, 'Without English, you are dead!' This emphatic statement reveals how importantly proficiency in English is regarded. Even though English is not the medium of instruction at universities in Israel, its role extends beyond 'ancillary reasons' (Dudley-Evans and St John, 1998, p. 35), as discussed in section 1.3. The role of English varies according to the discipline (see sections 4.3-4.6) at an undergraduate level, although as W3 declared, 'If you really want to be someone in the academic world, you must have English. That goes without saying.'

The need for English in the Israeli business world was undisputed by respondents, given that most companies look internationally to expand business opportunities across the limited borders of Israel. Only a minority of graduates who work in small, local companies can expect to manage without using English on a regular basis. Even the word 'globalisation' was seen as 'meaningless at this point, because everything is global' (LB3). In today's global world, the students are not just competing with other Israelis if they want to work for an international investment house abroad, and they are aware of this:

> We are not on the same level with the Americans, with the Asians. The Asians have great English … We need to have some kind of English level which compares us to the real world, not only Israel (SB4).

Respondents report that the size, structure and international scope of the company are also major determining factors on the role of English: ' The more sophisticated the company wants to be, the more it's necessary … It really depends on the nature of the
company and its sensitivity to overseas transactions' (W3). This same respondent felt that the need for English in the workplace applies to other countries outside Israel too, although 'the more provincial the country is, the less it's necessary' (W3).

Students felt that English needs were also dependent on one's actual role within a company: 'It depends on what they are doing in their life' (SB1), which was also voiced by students SA1 and SB4. This was elaborated upon by a workplace respondent:

It depends on roles and responsibility; it depends on how the company's structured...Some people have less face-to-face interaction; all they have to do is just write reports and someone else presents them... I find that the same positions in different companies have different job descriptions (W1).

Respondents from the workplace describe a lack of English as 'an impediment' (W3) or 'a handicap' (W2). Even a medium-sized company involved in exports requires English knowledge of its employees, and respondents described how a gap between skills in English and Hebrew can hold back career progress. With this starting assumption, one may think that there would be agreement regarding a set of skills needed to function in this global work environment, but as will be seen in the following sections, there was discrepancy in perceptions regarding the extent to which English is needed during academic studies and professional lives in these related but different fields.

4.3 Defining a discipline

In order to identify specific needs of accounting, business and economics students, it is first necessary to explore in what ways these academic fields differ. My discussions with the lecturers highlighted the fact that defining a discipline is not a straightforward task, and depends on the research and theorems which form the foundation. When questioned what makes economics a discipline, a business professor answered as follows,
It is a very solid, you see the research in economics, for instance, is based, like in mathematics, is based on assumptions, on theorems, so you have a big theory behind it... It has axioms (LB4).

In the same way that economics was differentiated as a science on a disciplinary continuum by Hyland (2004) (as discussed in section 2.3), an interviewed lecturer claimed, 'I can see how pure economics is a little bit more of a science and there is nothing like pure business' (LB1). My search for definitions of business through databases of journals and textbooks confirmed this, with books and journals mainly written in different areas of business, such as international business, business strategy or business marketing, which was in sharp contrast with economics, which had many books and journals dedicated to pure economics as their topic.

A text search query on NVivo for the word 'discipline' in the transcripts revealed that most references to discipline occurred in interviews with business lecturers, with 6.6% relevance ranking for LB2, 6.3% for LB4, 4.8% for LB1, and relevance rankings for all other respondents below 4%. This is probably due to the acknowledged difficulty of describing business as a discipline, since business 'doesn't have a distinct disciplinary base' (LB2) and 'is in essence a collection of sub-disciplines of psychology and economics' (LB1), rather than having enough material to stand alone as a discipline. This concurs with Bondi's (2006) identifying business studies as referring to a plurality of disciplines (see 2.4).

Although economics was recognised as an academic degree and the foundation of other related degrees, and accounting appears to have a clearly defined body of knowledge, business was seen as a more applied degree. As one business lecturer claimed, 'You can learn economics without knowing finance or accounting, but there is no way that you can learn accounting and finance without knowing economics, because this is the basic' (LB4).

When comparing accounting, business and economics, one business lecturer tried to locate them on a continuum and saw the three disciplines very closely related to one another:
So let's characterize Math as, you know, one end of the spectrum, literature and theater as one end of the spectrum. I would say that the three areas are bunched together - pretty close to one another, somewhere in the middle (LB1).

When questioned which of the three is nearest to maths and which to literature, he explained the difficulties of separating them since they are interrelated and because business has 'sub-fields' such as marketing and organisational behaviour, even though as a finance professor, he sees business in terms of finance, and thus feels that business is very closely related to economics. He perceived that,

The intra-field distribution is in a sense bigger than the average across-field distribution. So you know, I would say they are all like bells that have more overlap than difference in the needs of these three bells [referring to the bell-shaped curve of the normal distribution] (LB1).

He sees economics as very similar to finance, with organisational behaviour closer to literature, and marketing somewhere midway. He explains this differentiation in terms of not needing more than a few hundred words to read a finance text, whereas needing thousands of words to read a text in organisational behaviour, which confirms Jackson's (2005) finding of finance requiring the lowest linguistic level due to a greater concern with numbers (see 2.6.1).

EFL instructors' contribution to the discussion answering the first research question regarding the similarities and differences of the disciplines was limited, in comparison with the other stakeholders and was basically indirect, in terms of what they had learned from graduates, students and faculty. Their contribution was greater in terms of answering the second research question concerning how to meet the needs in the English programme (see 4.10).

Although the discipline spectrum is a useful starting position, a deeper investigation of the specific needs in accounting, business, and economics reveals more intricate aspects of each of these fields. The following sections investigate each of the disciplines in turn: accounting (4.4), business (4.5) and economics (4.6), reviewing the findings specific to each discipline and examining the specific needs in the short
and long term for students in these disciplines.

### 4.4 Accounting

At many institutions in Israel, where accounting is a specialisation within the business school, a higher psychometric and Bagrut level is required of accounting students at entry level and during their studies. Their studies are focused towards their professional qualification (see 3.5.1), and they are less likely to go on to a Master's degree than students of business and economics. Respondents referred to differently structured faculties in their affiliated institutions, where some include accounting as a specialisation of business, whilst others separate it.

#### 4.4.1 Accounting is not just numbers

One of the most surprising results of this study concerned the needs within accountancy. The popular image of accountants, also perceived by a majority of the respondents, is that of a 'number cruncher', with their field seen as numerical and technical. In terms of the numerical side of accounting, whilst a mathematical type of thinking is required, the actual mathematical operations are reported as 'usually very simple – plus, minus, multiplied, divided the most' (LA2), although they do have to know how to work with numbers according to precise technical formulae.

No less importantly, students need an analytical type of thinking in order to analyse what those numbers mean and in a workplace scenario there is apparently a tendency to 'focus on the numbers without understanding the story behind the numbers' (W1). This workplace respondent explained how he trains accountants to understand that every number has a story, and they need to tell the story behind the numbers or 'make numbers come to life', understanding how it impacts on the business: 'It's zooming out on just the accountancy and numbers, and being able to look at the greater picture' (W1). Accounting lecturers, accounting students and workplace respondents stressed the fact that the image of an accountant as a 'bean counter' is outdated since accountants need to be able to explain what these numbers mean, and their work does
not just involve the preparation of financial statements containing numbers. Even a marketing lecturer, when asked whether accounting students need as much speaking practice as marketing students, responded, 'They have to sell their services, they have to defend their opinion, they have to convince and answer, so they will need that no less than the marketing student' (LB2).

An accounting student expressed the need to open one's mind and think about all the different alternatives for solving problems. This need for a methodical, technical mind was reinforced by a workplace respondent, who explained the complexity of accounting issues, such as sales:

> It's not a matter of adding up numbers at all, because sales are undertaken under very specific kinds of conditions...If there's a branch of a corporation in several countries, understanding...how much of the income from companies, sales, should be allocated to different companies throughout different countries, and at what exchange rate and at what timing, and when do you actually take the course of a sale... (W3).

He referred to this as accrual accounting and explained the art of knowing how to treat the effect of the income and the need to use accounting regulations. This example again illustrates that accounting is not just technical calculations, but requires understanding of greater issues, especially in a business world where manufacturing, and not just sales, can be a global process. The 'number cruncher' image is even more inappropriate as accountants become more senior:

> There are accountants that all they do is crunch numbers – for that they don't need English, but like in many other professions, the more senior you become, the more you need English and in some businesses, English can be a serious obstacle (LA1).

This finding that the need to use English on a regular basis increases with seniority and position was seen across disciplines and ties in with Evans's (2010) finding that the frequency with which a Hong Kong professional needs to read and write reports in English and give presentations in English increases with rank and experience.

The issues facing accountants in large firms involved in big business often require English and are generally more complex than a local high street accountant who prepares tax returns and could manage without English:
It is a very specific jargon and because of the use of accountants' work in a very public way, public reports, the definitions that accountants use are very, very precise (W3).

This highlights the fact that accountants have a defined body of knowledge, and the terms defined in their reports need to be recognised by all the users in national and international settings.

4.4.2 International Standards

Globalisation of the business environment, changes in markets and modern forms of communication have led to the need to converge previous national and international frameworks for accounting reporting. The International Financial Reporting Standards (IFRS) framework is gradually being adopted worldwide and was adopted in Israel in 2008, meaning that Israeli companies have to report based on these international standards:

We're moving towards or we are in a world of international accounting standards, where the accounting language is expressed in English, although there are some translations in Hebrew... In such an increasingly global world, you need to master English if you want to be a real success, but I think that's a major obstacle for the average Israeli (LA1).

The accounting lecturers and one accounting student declared that although these standards have been translated into Hebrew, generally one needs to read them from the original source. This is a significant change in requirements, since these standards are a compulsory element of every accountant's professional training and they are studied in detail during their degree. The need to understand the IFRS and its nuances in English is a recent development which is having a major impact on the accounting student's need for English. Moreover the Big Four (the largest international accountancy firms - PricewaterhouseCoopers, KPMG, Ernst & Young and Deloitte) all have affiliated Israeli firms which produce international publications in English. Although these publications are translated into Hebrew, as one respondent claimed,

I know for a fact that the translation just doesn't work effectively. So for example, there are accounting documents which apply to the Basel Convention... and the language of the documents is in English. The Bank of Israel has translated it into Hebrew and dealing with the very senior banker who's good in English but is an Israeli, he will go to the source – he doesn’t want to read what someone in the Bank
of Israel has translated into Hebrew when he can get it in English. So there is this international flavour (W3).

This also confirms that in the short and long term, accounting students will need to read professional documentation and reports in English and cannot rely on Hebrew translations.

4.4.3 Accounting as a separate language

The more specific needs of accounting students and professionals were best recognised by those in the accounting field. The specific terminology was seen as a main issue, and even described by two of the accounting lecturers as a separate language needed in order to describe the accounts that appear in the financial statements:

> It's a language, right, so you need to know how to describe all the accounts that appear in the financial statements in English; for instance, you have to know what receivables is, and what is long-term debt, short-term debt, what are provisions, what are expenses ... (LA1).

Some words in accounting, such as *return* and *yield*, have different meanings in general English, and respondents' anecdotes revealed how this can be a source of confusion for students:

> It's confusing whether it's in English or in Hebrew... it's not a simple area ...and a lot of it is also because the terms used in accounting are terms that we use in everyday life, whether in English or in Hebrew, but in everyday life we use it different, the opposite, like debit, right, when you say you're in debit, it usually means, or that's what you feel, that you owe somebody, but when you're talking about accounting, debit means, if you say "this account is debited" it means that it is an asset. So the terms are exactly opposite, but it's the same in Hebrew ...the basic terms are the most confusing by the way (LA2).

Despite this confusion, she claimed that the actual language is fairly simple:

> It's got only two verbs — debit and credit — and it's got some nouns, a lot of nouns, but basically nouns, and that's it. There's no good, bad; there's no adjectives, adverbs; there's none of that. It's a fairly simple language (LA2).

She added that the accounting terms are much easier and simpler, than in economics, essentially because accounting has a language of its own:
So if you know this language, you can communicate in this language and it is a language of its own, where economics and business is not like that. Economics and business is a regular language that you use and you look into areas, but accounting is a language of its own. So in that sense it's fairly easy for accountants (LA2).

### 4.4.4 Accounting differs from finance

Business students specialising in finance (SB1, SB3, SB4, SB6 and SB8) believed that their needs are very similar to those of accounting students. However, this was refuted by one of the accounting lecturers, who offered an analogy to highlight the different needs of someone specialising in finance and accounting. He compared a chef who prepares a meal with a diner who consumes a meal; they both are involved with food, but to a different level of 'resolution' (LA3). In a similar way, a finance specialist 'consumes' the financial statements, which have been prepared by an accountant, but their involvement with the concepts on these financial statements obviously differs. The consumer, whether he is the finance specialist or the diner in the restaurant, does not have to have such a deep understanding of the components as the one who prepares it. This was then further explained in the interview by distinguishing between a passive and active knowledge of the financial documentation concepts, by comparing a finance specialist's need to passively read and understand with an accountant's need to actively write and explain. A business student specialising in finance also confirmed that he needs to read financial reports, but not necessarily in English, and certainly not to the same depth as an accounting student.

Furthermore, an accounting student needs to know additional specific vocabulary over and above the basic terminology of economics and finance, according to a business lecturer (LB4) and two accounting lecturers (LA1 and LA3). Even an accounting student recognised that accounting is more encompassing and stated, 'an accountant needs what a business student of finance study – the vocabulary and terms and subjects, but I'm not sure the opposite …' (SA1).

### 4.4.5 English needs in accounting studies

Accounting lecturers feel that their students need to reach a reasonable level of reading, writing and speaking proficiency, although they will not have to deal with the same mass of reading materials as students of economics. Students are expected to
read from textbooks and articles during their studies, and will need to deal with annual reports and the IFRS in the short and long term; therefore LA1 believes accounting students mainly need assistance that can 'alleviate or reduce their fear from reading material in English.' The type of speaking required in accounting is on a professional basis: defending their opinion, convincing, and answering questions in connection with financial statements, as opposed to business, where the interpersonal contact is also social. At an executive level, accountants could be required to present the tax implications or cost benefit analysis of a contract, and graduates have reported back to EFL instructors that some deliver weekly presentations for one of the Big Four firms. However, during their academic studies, accounting students are usually not required to present at all in English or in Hebrew. Accounting lecturers and students claimed that most of the English writing would not extend beyond emails, and even during their studies, accounting students generally do not write essays, even in Hebrew, so their writing needs are professional rather than academic. As SA2 summarised the situation, 'We don't really have any need to use the English language in our studies at all.'

4.4.6 English in the accounting profession

Another unexpected finding concerned the career prospects of accounting graduates. Perceptions were influenced by respondents' backgrounds, as revealed by one accounting lecturer, with an academic background and no professional experience, who believed that CPAs could work within local accounting firms without any need to use English on a regular basis. However, those with actual contact with the profession (workplace respondents, both accounting students and an accounting lecturer with a professional rather than academic background) painted a different picture: 'You will work in English wherever you go' (SA1).

This belief is derived from the fact that due to the nature of the Israeli economy, most business is not confined to Israel, and an accountant working for an Israeli firm could need to explain financial statements to clients overseas, or refer to English publications for their local clients. Furthermore, dual-listed companies that are listed in Israel and the States require financial statements prepared in English, which could affect local accounting firms. Therefore even students working in seemingly local accounting environments could be limiting themselves, if they could not take on
assignments in English due to lack of English skills. Moreover, some graduates can expect to work at one of the Big Four or work abroad.

Accountants could be expected to speak in English to present their business and update clients. Furthermore, English is often demanded even at the gateway to the profession. Interviews for accounting training contracts usually take place at the end of their first year, and students are often questioned on their general English, and may also be asked to use words in English from basic financial statements, such as a balance sheet, or quizzed on a corporate case study. In their third year they have a follow-up interview to decide on their placement within the firm in the following year and at that stage may be asked accounting questions in English. One accounting student, hoping to work in the high-tech department, was interviewed in English and reported on needing to answer accounting questions in English:

It wasn't to know how much we know English. The interview was more to open our mind and think what it could be in English, 'cause they know we don't know it (SA1).

She said that employers are aware that students usually do not know accounting terms in English, because generally no one studies them. However, presumably candidates with a greater knowledge of these terms would have an advantage over others.

Many students who study accounting see themselves first and foremost in business and not as accountants. One accounting student claimed, 'I will do something in the business world and I will have the knowledge of the accounting' (SA2). When asked his opinion regarding what percentage of his fellow students will become accountants and what percentage will stay in business, he replied, '60 to business and 40 to accounting'. He himself is already working in an investment house, which is where many finance students may find themselves working. He uses English constantly, especially for reading and writing emails and reports, in order to service clients with portfolios managed in foreign banks, although he does not speak a lot in English. He prepares monthly reports in English for overseas, which involves entering data and checking it on a computer programme.
4.5 Business

Business is often the choice of students unsure of their specific future career path, who therefore opt for a more general degree. Business students in Israel usually choose their specialisation only towards the end of their second year, and at TAC it is chosen from finance, marketing or IT, although elsewhere the range can also include organisational behaviour, international trade, human resources, management and many other sub-disciplines. Additionally, students at TAC and at other Israeli institutions too, have the option of participating in elite programmes of excellence instead of their specialisation, such as the entrepreneurial programme at TAC. Two of the interviewed students are students of this programme and they spoke of the lengthy application process, which starts almost a year before the programme, and includes writing essays, and the requirement of passing interviews and an English examination. Candidates then participate in an intensive summer induction programme, which not everyone passes. The successful candidates work on ventures in teams for over a year, and some ventures have resulted in highly successful exits. Students may also have the opportunity to study abroad in exchange programmes, such as at Wharton Business School. There is fierce competition for acceptance to these special opportunities and acceptance is also dependent on English proficiency, since English is the language of instruction. In some of these programmes the need for English is far greater than merely listening to lectures, with students needing to present and attend meetings in English and in some cases, even submit reports in English.

4.5.1 Specialisations of Business

As discussed earlier (see 4.3), business is seen as a collection of sub-disciplines, rather than standing on its own as a discipline:

It's not one discipline. OK. They have to know a little bit of psychology, a little bit of accounting, a little bit of management, a little bit of finance, a little bit of marketing. So it's a mixture of many, many disciplines together (LE2).

The specialisations within business, which are considered more like professional studies, can then be viewed as applications of other related disciplines; for example,
'Finance is an application of economics' (LB4). Marketing is viewed similarly, 'The discipline is not marketing: you do econ research in marketing, you do psychological research in marketing, you do sociological research' (LB2). The fact that business is divided into areas of practice, such as finance and marketing, whereas economics is divided according to theoretical fields, such as micro-economics and econometrics, highlights the difference in their orientation with business being more practical and economics more theoretical.

Students often felt unqualified to say how their needs differ from students of other disciplines, although discussion within the group interviews highlighted differences between the specialisations within business. Students specialising in finance had also taken courses in marketing so were able to evaluate that more reading in English is required in marketing than finance, although that could also be explained by the fact that examinations in marketing courses at TAC included materials that could only be found in the assigned readings, and consequently students were more motivated to actually complete the readings. Students perceived accounting and finance to be more closely related to each other than to the other specialisations such as marketing and IT. One accounting student felt that marketing students need to focus on presentation skills, since they should know how to convince others, whilst accounting students need to focus more on writing and reading reports.

Whilst English was seen as more essential during academic studies in marketing than finance, this finding seems to be reversed when they reach professional life:

  If you work in Israel that is, because of... the way we communicate with other financial markets in the world, it's very open and you usually work with an office abroad or something, as opposed to doing marketing, if you're doing it in Israel, you mostly do it in Hebrew (SB8).

This difference was confirmed in the interview with the recruitment consultant (W2) who showed me various job openings for college students: all those within finance required English at a very high level, whereas in several job openings for marketing positions, English requirements were not even mentioned.
4.5.2 Business as a practical discipline

LB4 described business as a set of applied tools to build on the foundation of an undergraduate discipline, and thus business was not awarded at an undergraduate level in Israel until relatively recently: 'Twenty years ago, you didn't have a program I think, undergraduate program in business; you started with MBA' (LB4). It seems that business students acquire general tools to prepare them for their workplace: 'In our courses they prepare us to work, for life, not academics' (SB2). Other lecturers also spoke of the practical orientation of a business degree with the provision of useful tools which students can later apply in the workplace:

They have the flexibility to be trainees in some job, because they can use some statistics, they can use some analysis, they know a little about finance, they know something about the economic environment, so if they are given some project to work on they have basic tools (LE1).

However, he continued by explaining the downside of this practical orientation, saying that in comparison with law and accounting students, business students 'are not really equipped with any special career; they don’t really have a field, but they have some good general knowledge in the field that they will be working in' (LE1).

4.5.3 English needs in business fields

An economics lecturer distinguished between the orientation in business and economics: 'The Business School is a professional school. This [economics] is an academic degree' (LE2). This supports previous research (see 2.5.1) indicating that economics students have to deal with more academic concepts. Most respondents (from the lecturers, students and EFL instructors) believed that business students' English needs were greater in the long term than short term, especially since the degree is preparing students with tools for professional life. For instance, a business student has a greater need for professional writing skills, such as how to write an email, rather than academic writing skills, such as how to write an academic essay in English. Whilst the belief that business students need speaking skills most was prevalent, even economics students who did not study business, will eventually be working within the business world, and may need to give presentations.
It is difficult to generalise about needs of business students when they have so many options to choose from during their studies and in their career path: 'Some of us will never use the English class I guess in their second and third year, some of us use it in class, some of us will use it next year in their career' (SB9). A few students claimed to need to use English regularly in the second and third years of their academic studies, whilst others believe they can manage without it in the short term and possibly longer, if they end up working in a medium-sized Israeli company. However once there is international contact, then excellent English is desirable.

Furthermore, workplace respondents stated that changes in the business world and modern technology have implications for English requirements in the business world, since people generally are expected to communicate independently in English and often work without a secretary. In the past a business person could have relied on a secretary to correct inaccurate English writing, but in an age of email and text messaging, communication is generally more direct, without intermediaries. The recruitment consultant reported on a trend whereby employers, especially from venture capital funds, request English at native-speaker, or at least a very proficient level, to guarantee that applicants can understand, work and write in English. Therefore, business students seem to have a greater need of English in the long term than the short term in this EFL context.

4.6 Economics

Economics was perceived by all respondents as a more theoretical discipline, which entails demanding reading during academic studies. Seen as a discipline which is described as 'totally different' (LE2) from business, economics is based on theories, academic research and a high level of mathematical analysis, and described as a conceptual field with abstract theory. Students take advanced courses in theoretical areas, such as labour economics and monetary economics, rather than the practical areas of business. Furthermore, respondents from the different categories mentioned the greater likelihood that economics students will continue academic studies to doctoral level.
4.6.1 Economics as a theoretical discipline

Even accounting and business lecturers perceived economics as the most theoretical discipline of the three: 'Economics has a strong relationship with academic research, which is weaker for us in accounting and hardly present in business administration' (LA3 – my translation). A business professor claimed that you cannot study finance or accounting without knowing economics since 'economics is the foundation for all subjects in business school' (LB4).

The theoretical aspect of economics was regarded by LE2 to mean that is has 'a different orientation', which develops logical thinking, as students are trained for 'dealing with real-life problems within the light of real theory' (W3). Students, too, understood the way in which studying economics expands theoretical knowledge; for example, SB9 described how studying economics helps to understand the calculations behind interest rates, rather than just recognising if interest rates are increasing or decreasing.

Most business and economics lecturers considered an economics degree to be generally more intellectually challenging than a business degree, requiring a higher level of quantitative studies. When looking for potential candidates, an economics lecturer said, 'Mainly I look at the quantitative score. It's more important than the verbal score, for this type of student' (LE2). Whilst this ought to mean that admission requirements are more stringent than those required for a business degree, the criteria are also a function of supply and demand to fill a quota; therefore, in Israel, admission criteria for business and economics are often quite similar. Although quantitative scores in the psychometric examination are important for admission to economics, one cannot make the assumption that economics students' language needs will consequently be less demanding than in disciplines where quantitative scores are of less consequence, as will be discussed in the following section.

4.6.2 English needs in economics studies

Despite the major requirement of mathematical ability for economics students at entry level, in order to deal with economic theory and formulae, a need for academic English during economics studies was also reported. According to the economics
lecturers, the concepts students encounter are in English and they need to be able to read textbooks, newspapers and academic journals in English. Ten respondents (seven lecturers, two students and a workplace respondent) referred to the particular importance of reading in English for economics students, perceiving economics as an analytical and theoretical discipline. Even business and accounting students referred to their econometrics course as one course where they were obligated to read research articles. The only other area where extensive reading was seen as an important requirement was in marketing, but there it was more in terms of quantity, plus the fact that the reading materials are included in the marketing examinations. The challenge of reading in economics is not only the quantity, but also difficult terminology and genre types, particularly from academic journals, unlike business and accounting. The economics lecturers claimed that economics textbooks are technical rather than being complicated to read, although other respondents disagreed, claiming that economic concepts are complex, especially since, 'You don't really use economic terms on a daily basis' (LA1), whereas there is more general exposure to business terminology.

It could be argued that students of business and accounting have the same needs as those of economics, since all take courses in economics. Nonetheless, respondents distinguished between the needs of a student just taking a course or two in economics within a different degree, and those taking economics as a full degree. Lecturers teaching students who are not majoring in economics strive to make the course meaningful to their field of study, so include relevant, practical applications, whilst still including the economic concepts that they need to function in their world. However, studying a degree in economics requires a higher level of mathematical analysis, which tends to be deeper and more rigorous, in addition to the requirement to read more.

4.6.3 English needs for economists in the workplace

Whilst economics graduates can take several directions in applying their theoretical skills in the workplace, many continue into the banking system:
They will work as financial analysts, as dual economic analysis for banks, for investment companies, on the economics team which is the planning side of a major corporation...They tell me they’re going into investment analysis (LE1).

One workplace respondent discussed classic economic work that an economist could carry out at the central bank ‘studying macro economics trends in the economy, the impact of policies of the central bank on businesses and on the economy’ (W3). Some may work for the military or the treasury department of the government; others may enter the private sector, in companies or banks, and utilise their education in the analysis of business data in order to understand theoretical implications of economic performance. However, even if someone's work is exclusively concerned with the Israeli economy, for example at the Bank of Israel, not only do they have to read reports in English, but their papers are also written in English. A workplace respondent compared an economist to a professor of medicine:

He's going to be consulting economic publications which are typically in English and will need to understand them. It's very analogous to a physician. A good physician, certainly a physician who is doing research or is a professor of medicine is going to be, need to be totally fluent in English, reading in English. Those are really not localized kind of professions (W3).

He further explained that whilst the context of a physician and economist may be local, they have to consult international journals in order to understand what they are doing.

Whilst distinctions have been highlighted between the disciplines in sections 4.3 to 4.6, it should be remembered that today's environment is one of interdisciplinarity, with subject knowledge desirable in many different fields, and this was highlighted by the student respondents. To illustrate, students of business and accounting are also required to take courses in corporate law. Distinguishing between these fields is helpful in determining how to build an English programme, yet students of each of these disciplines under focus would still be required to have some knowledge of the related disciplines too and thus these distinctions are more blurred in reality.
4.7 Skills

4.7.1 Reading
Reading was reported as the number one priority in some fields, especially those considered more academic, such as economics. Some lecturers assume that students come with the ability to read in English from high school, although as will be discussed below, students generally are not reading the recommended readings in English. Students seem to manage in most courses without completing the assigned readings, although some lecturers strive to include questions based on the readings in the examinations, as an incentive to read.

The lecturers of the different disciplines were questioned regarding the genres students would be expected to read. In accounting, students are referred to textbooks and newspaper articles. When questioned about research articles, an accounting lecturer responded, 'If they can't deal with textbooks, they'll never be able to deal with a journal article' (LA1). Nevertheless, lecturers include recommendations for research articles, even though they are not treated as an integral part of the syllabus, and often not included in examinations. However, in professional life, they would be expected to read professional literature, including the IFRS, and financial reports. Business lecturers reported that their students are required to read textbooks, case studies, news reports and articles from professional financial journals, such as Wall Street Journal and Forbes, although generally not academic journals. Finance specialists and accounting students would be expected to read financial reports, but many are published in Hebrew. All students would be expected to find research articles in English from online databases for their advanced seminars.

Only economics students would actually need to read articles from academic journals such as, American Economic Review, Econometrica and Quarterly Journal of Economics, in addition to textbooks. As one business lecturer commented, 'I would say that economics is more reading and penetrating semi-academic text. Finance is more writing reports, and reading practitioner texts' (LB1).
Assigned readings on the syllabus are perceived by students, and even sometimes by lecturers, as optional rather than compulsory: 'According to the syllabus, you're supposed to read articles, but to be realistic ... maybe 5% and not even that, people actually read the articles they're supposed to' (SB8). Although LA1 assigns all readings in English, he is aware the students are not reading, yet believes it is the students' choice not to enrich their knowledge and continues to assign all readings in English. One of his students, SA1, reported that LA1's readings are 'not obligatory', but are merely a 'recommendation', and SA2 stated that 'any syllabus includes reading from English books, but that is not something you have to do.' Such responses led me to realise that analysing the syllabi was of limited use in revealing actual needs (see 3.4.3).

An accounting student who attends all classes and summarises her notes, declared, 'I don't need to open a book and learn what the teacher taught us' (SA1). She recognised that there were some courses where she needed to read for examinations, but as previously stated, unless the readings were included as material for the final examination, students generally did not regard them as an integral part of the course. LE2 purposefully includes one question on his final examination from the readings, to motivate students to read, although he concurred that students can get most of the knowledge from lectures.

Lecturers tended to view reading as a form of enrichment and were concerned that it should not become a burden. LE1, who has experience from various institutions in Israel and abroad, acknowledged, 'I try not to burden them with reading... I do give them extra reading ... I post it on the website, just as enrichment. I try to keep the course based on the textbook.' Others try to find alternatives in Hebrew since 'it is pretty common not to challenge with English text. You give texts in Hebrew. If you give texts in English, your working assumption is that it won't be read' (LB1). However, in some courses all assigned readings are in English due to no Hebrew alternatives; for example, one economics professor is only able to assign an economics textbook in Hebrew at an introductory level, but no Hebrew options are available at more advanced levels.
Although students have been known to try to take shortcuts and have English readings translated to Hebrew or use Google Translate, they recognise that they are short-changing themselves in this unsatisfactory process: 'It's not really good' (SB3) and 'it's not always the right words either' (SB2). LA2 related an anecdote of a group of students who had a paper translated and did not realise that 'return' has another meaning in an accounting context, thus missing the whole point of the article.

The problem of students not reading is accentuated in English with the additional barriers, but as reported in the interviews, students do not read sufficiently in their first language either. Apparently, this problem is not institution-bound, as acknowledged by an accounting lecturer who teaches at various tertiary institutions in Israel and it is even 'a common complaint of teachers worldwide' (Littlejohn, 2011, p. 50). On the other hand, LB4 highlighted the positive aspects of greater accessibility to information via the internet, since students have increased exposure to English reading, which has led to an improvement in reading ability. Nonetheless, lecturers reported that, with the exception of certain disciplines such as psychology, contemporary students appear to be reading less from their academic bibliographies than students did in previous generations.

Various explanations were offered as to why students do not read more. Reading requires time and effort, and many Israeli students work during their studies, and accordingly only read what is compulsory in their available time. Even amongst the interviewed students, SB1 mentioned that he had worked throughout his degree and during the period when the interview was conducted he was responsible for analytical statistics reports in his company; SA2 was working in an investment house and SB9 had been working for a year on his start-up for social commerce. Another reason provided to explain why students do not read extensively was that Israeli students have tutorials that supplement their lectures, possibly replacing their need to read. For some, their lack of vocabulary acts as a barrier (see section 4.8 below). One student suggested making students more aware of their future needs whilst they are still in
their first year and encouraging students to take greater advantage of opportunities offered in the EFL courses to improve their reading.

An accounting lecturer analysed the difficulty in reading research articles in English: 'There are two layers of difficulty: one is the language, the second is the material itself (LA1)'. He views the challenge in terms of language and content, particularly for first year students reading a research article, since these students have not yet acquired the 'tools' in terms of learning the concepts and the English in research articles is more difficult. Another accounting lecturer confirmed that the difficulty in reading accounting was related to content as well as the English: 'It's confusing whether it's in English or it's in Hebrew' (LA2).

Some respondents viewed reading as a passive activity and thus felt less time should be allocated to it in the English course, in contrast with the active skills of writing and speaking, where students have to understand all the words that they are using. A workplace respondent observed that when reading 'they're less exposed, so they can spend more time reading it, or they can try and read it three or four times, or they can use, look up words' (W1). Moreover, when reading 'you're not actually facing another person and being measured' (W1), unlike speaking which happens in real-time and you may be evaluated based on your speaking and writing. Although reading is generally the focus of EAP courses, it is seen as 'just a matter of exerting themselves' (LB2), whereas writing is regarded as more challenging, as discussed below.

4.7.2 Writing

Whilst writing was not commonly regarded as the most important skill, it was frequently referred to as 'the hardest thing in English for a Hebrew speaker' (SB2) and thereby deserving of additional attention. Some students felt that it would be more worthwhile to work on improving writing rather than speaking, since improvement could more easily be discerned within a semester course. Whereas reading, speaking and listening skills are in the main perceived to be at a reasonable level in Israel, writing ability is generally lacking. As one business lecturer wryly commented, 'Being
able to write is not a pre-requisite' for academic study (LB1). Despite this acknowledged lack of writing skills, writing is currently the most neglected skill in EFL courses, possibly because there is too much to cover in too little time, and rather than not do it sufficient justice, it is often not dealt with at all.

Problems with written expression are not English-specific. Unlike students in the United States who take L1 courses in English composition, as mentioned by LB3, most Israeli students do not learn how to write and organise their ideas at tertiary level, nor are they given instruction for referencing and writing bibliographies. Indeed students of business and accounting are not required to write very much for their undergraduate studies, even in Hebrew, and students of the three disciplines would not need to write assignments in English, unless they were in one of the aforementioned programmes of excellence. One student mentioned that the longest paper she had to write in Hebrew in her final seminar was only two pages.

In contrast, on a professional level, writing skills currently appear to be increasing in importance, since 'more and more communication is happening in emails today, so it's a really important tool' (W1). This workplace respondent also stressed the difference between written and spoken communication in terms of formality, and the need to heighten that awareness.

Student, workplace and lecturer respondents referred to actual Israeli companies, especially in the high-tech industry, where even internal correspondence is conducted entirely in English: Amdocs (a multinational company, providing innovative business support systems, which originated in Israel), Tnuva (Israel's largest food conglomerate, specialising in dairy products) and a local branch of UBS were provided as examples. Moreover many companies in Israel operate at an international level where communication takes place in English, whether it is signing contracts, submitting bids, writing reports or just sending emails. This confirms Charles' (2007) finding that many international companies use English as their corporate language.

The workplace respondents stressed the importance of accuracy in writing and how it differs from oral communication:
Just by the fact that you've got an accent, people automatically give you more leeway. It doesn't apply to written communication... So I think that in written English there has to be more of an emphasis perhaps on English itself (W1).

The recruitment consultant confirmed this intolerance for written inaccuracies, where a mistake is recorded for posterity in a professional email, or how a single error on a CV can lead to rejection of a candidate.

Some lecturers felt that if students know how to write an academic essay, then they ought to be able to transfer these writing skills and deal with business reports and emails, just by learning the differences in format. As LB2 said, 'If you know how to write a term paper, then you can write a business report later on. The format might be a little bit different in language, but the ability to put your ideas on paper, that is a universal skill.' However students preferred directly addressing professional writing needs and felt a CV should be included in the English course, although workplace respondents advocated including the structure and style of short professional documents such as an email and at least a cover letter, if time constraints do not allow inclusion of CVs. Whether academic writing skills can be wholly transferred to a professional context as suggested by the lecturers is debatable, since students also need to become familiar with the different genres. Nevertheless, respondents thought that emphasis should be placed on learning to write concisely and accurately and that students from all three disciplines should be exposed to professional writing skills.

4.7.3 Speaking

Israelis are generally able to converse in English and 'most Israelis speak everyday English fairly well, at least enough to be able to be understood' (LA2), even if 'comprehension far exceeds their ability to articulation' (LE1). Professional needs are more demanding, with competent oral expression in English regarded as essential for all fields related to business. Furthermore, Israelis need to be made aware of the differences in speaking English and Hebrew:

English has more frills, Hebrew is very direct. When an Israeli says, "it's interesting," he means it literally, and will interpret "when you have a moment" differently to an American. Hebrew is very direct... as opposed to other languages (W1).
Although speaking was generally seen as most important for business students, W1 suggested that it was actually more essential for accountants, since they have less awareness of the importance of communication, and tend to be under a false impression that it is sufficient to just get their numbers right (as discussed in 4.4.1). An accounting student also expressed how important it is for accountants to speak English proficiently in order to express their opinions when solving problems.

Workplace respondents described people whose self-consciousness in speaking English actually held back their career advancement or who 'give up going overseas and conferences because they just don't want to speak' (W1). Students felt that conversation practice would be helpful to check that the other person has understood their message. Those students who have participated in English courses with presentation elements mentioned how presentation training was the most helpful element and expressed opinions that more practice should be provided to build up confidence.

4.7.4 Listening and communication

Students do not give high priority to listening since they already listen to music and watch films and television in English: 'The situation in Israel is not as bad as elsewhere in other non-English speaking countries where you have dubbing. So they are used to hearing and looking at the subtitles' (LB1). However listening requirements at an academic level may be more challenging. Students may have to listen to visiting professors lecture in English or speakers at international conferences. Some lecturers expressed how listening was their largest barrier when they studied advanced degrees in the States and found themselves needing to translate lectures before they could understand them, which was even more challenging when they lacked key terminology in the field.

The need to develop listening skills is not just related to language: 'It's a lot more than language - it's communication' (W1). He elaborated that how you communicate is as important as what you are communicating.
An expert is someone who has a high level of subject-content expertise; you are an expert in your field. So in the axis of what you're talking about, you are really sitting high up – that's an expert. But a professional is someone who knows what they're talking about, but also how to talk. (W1)

This shows that expanding content knowledge alone may not be sufficient; students should also develop their language and communication skills to ensure they communicate in a professional way with style.

4.8 Vocabulary

4.8.1 A core business vocabulary

Although most respondents cited vocabulary as the main way the ESAP course should be differentiated for the three disciplines, the students all take basic courses in accounting and economics, so could benefit from a core vocabulary of basic concepts from business, economics and accounting: 'A student in finance and business, also in accounting... would require the same vocabulary as somebody in economics' (LB3).

Some students were unsure if they needed core terms from all the different specialisations, believing that business students specialising in finance would not necessarily need the vocabulary of marketing; however finance specialists do still take basic courses in marketing and could even find themselves in marketing positions after graduation.

When asked which type of words students should know from the English course, a business professor replied that he would expect students to know the core terminology required for some of the basic finance courses:

The union is like 5,000 words, the intersection is 1,000 words. There are 500, I'm just saying numbers, there are 500 that are sort of, I would think it's an atrocity if they would come to my course and not know it and it's those words that 60% of the class would know anyway or maybe it is 30% in Israel or whatever, but you know stock, bond, option, you know (LB1).
Other responses indicate that this core vocabulary should also include words like *productivity, risk, return, and yield.*

### 4.8.2 Technical vocabulary

Lecturers expressed a view that students should be exposed to the specific technical vocabulary of their field, in addition to receiving this basic core business vocabulary within the English course, which confirms previous research discussed in 2.7.2. Even business and economics lecturers recognised accounting as having the most specific terminology with a defined body of knowledge (see 4.4.1) and as a separate language (see 4.4.3). Students need exposure to the specialist vocabulary of accounting, since unlike the regular language used in economics and business, accounting is a language of its own. Marketing terminology and other more general business areas where the vocabulary is used regularly seem less problematic than the more specialised financial and accounting terminology. An economics lecturer claimed that the English used in economics is not difficult. 'If you take an economics research article, or book, you'd see how simple the English is. You just need to know the basic concepts and that's all' (LE3 – my translation).

EFL instructors related how accounting students in several institutions and even heads of accounting programmes have requested including more specific terminology in the EFL courses. Accounting students find the English course more relevant when there is a focus on accounting vocabulary and the EFL respondents mentioned how appreciative these students are, in contrast to other students, of the technical vocabulary input.

To summarise, there is a need to distinguish between a core business vocabulary, and the more specific technical vocabulary of each specialisation, especially with regards to accounting terminology. This then leads us to the next question of who should be responsible for teaching this vocabulary.
4.8.3 Responsibility for teaching terminology

Opinions differed as to whether this exposure to specific technical vocabulary should be within the EFL courses or content courses. One option is for content lecturers to provide students with the term in English, codeswitching as they teach the concept in Hebrew, which comes as 'instinct' (LA2) to some lecturers. Indeed, LB1 perceives it as advantageous for students that although most of his teaching is in Hebrew 'every sentence has a word in English', since most people whom students will converse with afterwards will be using the term in English. This finance professor encourages students to ask whenever they do not know a word and acknowledged that his course is 'a little bit of an English vocabulary course' (LB1). A workplace respondent emphatically stated that if he were teaching a content course he would 'absolutely teach the term in both languages' and failure to do so is 'really a deficiency in their educational process' (W3).

Other lecturers believed that the terms should be taught only in English, since students will manage anyhow with the Hebrew. The business student specialising in IT (SB2) did not even know some of the terminology in Hebrew, since she encountered it all in English. This apparently is also the case in many marketing courses, as reported by students and lecturers, especially as many of the professional terms are in English, and lecturers often have to search for a Hebrew version. A marketing professor declared a preference for teaching concepts in English: 'There are Hebrew words, but we tend to use the English words' (LB2). In contrast, an economics lecturer saw as problematic the fact that 'many technical words that are part of the profession do not exist in the Hebrew vocabulary' (LE2). He seeks the 'proper' word to use, indicating an attitude that providing the word in English would not be proper.

There are various challenges inherent in the inclusion of technical vocabulary in the EFL courses. Firstly it could be problematic for an EFL instructor to teach some of the more technical words without knowledge of the discipline. This is compounded by the probability that when the English course takes place in their first year of academic studies, students have not yet met the term in Hebrew and would need it to be explained. LE1 gave the example of 'amortisation' and how its explanation would require dealing with appreciation tables, which most EFL teachers would not have the knowledge to teach, and nor should they. Similarly, 'the English teacher is not
supposed to explain differences between stocks and bonds' (LB1). Moreover, as observed by one economics lecturer.

Most of the terms that we would say are essential in the business world, the average student who enters who is an English speaker does not know them as well and these are technical terms. (LEI)

Therefore learning the terminology is not simply a language issue, and consequently should not be the sole responsibility of an EFL instructor. Several lecturers felt that vocabulary was the responsibility of both EFL instructors and content lecturers, since students need constant reminders of the terminology: 'You have to keep pounding it in' (LA2). Those who felt it would be useful if EFL instructors could cover some of the technical vocabulary advised referring to core textbooks in the subject.

One collaborative idea suggested was for content lecturers to provide the EFL instructor with the terms that have already been explained in Hebrew that semester, and the English teacher can then follow up on the usage of those terms, with students practicing them in sentences and presentations. Although most of the first year courses are mathematics and statistics, this collaboration could be helpful for core economics and accounting courses taken by all business students in their first year.

One lecturer claimed that he offers to help students with any concept or technical term that they do not understand and translates it for them if they send an email, yet he has never received an email asking for assistance. He felt that it would require great effort to include the concepts in English within his lecture slides: 'There is so much we can do, I mean as professors, I mean you cannot spoon-feed students' (LB1). This idea was echoed by another lecturer: 'I don't think the students should be babied' (LB3). The latter respondent explained her view that translation is simple and students should not need 'a key of how to translate from Hebrew to English' (LB3).

One way of placing responsibility with the students is to encourage more dictionary use, possibly as part of their studies. EFL instructors suggested recommending a good specialist dictionary, so that students can translate the words that they need. Some lecturers and students suggested providing a glossary of technical terms within the
content courses, which is basically a concise dictionary of what they actually need for a course, although this could be seen as another version of spoon-feeding, and would only be really helpful if integrated and applied within the EFL courses.

Placing responsibility for vocabulary on students relates back to the problem with reading: unless students start reading in English and encountering the terminology within a context, they will not remember the terms. On the one hand, one of the reasons stated for not reading was because their vocabulary is not sufficient: 'They don't want to deal with spending time, trying to understand language concepts, or concepts in English, where they don't know the language well enough' (LA1). Therefore EFL instructors should encourage them to build up their vocabulary and practice using the terms, to increase comfort when reading in English. On the other hand, students increase their vocabulary by reading in English, so it is difficult to know what needs attention first. Presumably students need a minimal vocabulary to be able to deal with these texts, and maybe this minimal vocabulary should be a component of the EFL course.

4.9 Preparation for the workplace at university

The previous section raised issues from the findings regarding the division of roles and responsibilities amongst EFL instructors and content lecturers in teaching vocabulary. This section explores the academic environment and presents data relating to whether it is the role of the university to prepare students for short-term academic studies or long-term professional purposes.

In Israel, colleges are perceived as differentiating themselves from universities, with their 'more practical and pragmatic orientation' (EFL1). Colleges are generally more dynamic and adaptable, without being constrained by academic tenure and rigid bureaucratic structures. However, increasing competition is leading universities to move away from their traditional theoretic approach too.
According to some respondents, most especially lecturers, priority should be given to academic preparation in HE. The lecturers tended to assume that students have a reasonable proficiency in speaking English (see section 4.7.3) and felt that the students' main problem is academic reading, possibly since this limitation is what they encounter and have to contend with.

Whereas most content lecturers suggested that students should develop all the English skills, EFL instructors recognised that with limited hours designated to the English courses, the most essential skills and focus ought to be identified for each discipline: 'In different faculties it's different, like in the Faculty of Arts they are taught a little more writing and organisation' (EFL2) and decisions need to be made regarding whether to emphasise short-term academic or long-term professional needs. When asked about the focus of university studies, LB2 unequivocally answered, 'definitely to prepare them also for their professional lives', although other lecturers felt it depends on the discipline. Differences were highlighted in the case of economics students, who seem to need preparation for academic skills, and business students, who need professional skills preparation:

It depends on their careers...In business administration, they need [English] for their careers. In economics, I would think it's more important for their coursework. I think at this point what they need is English that will help them to study (LE2).

Many felt that the development of academic skills can be transferred to professional skills for the workplace since, 'if they know academics [meaning academic English], the rest is much easier' (LA2). Lecturers thought that many of these skills are transferable, with no distinction between academic and professional writing necessary; as long as students can write concisely and precisely, it is less important if the document is called a summary or a memo. Therefore it was claimed that the professional element is just a question of format, although as highlighted in 4.7.2, writing also involves awareness of different genres. However, these responses do corroborate with findings of Kaewpet (2009), who claimed that writing reports can assist in the transition from academic to workplace settings and believed that it was not always appropriate to separate purpose of communication into study and work (see 2.2.1).
Despite lecturers' claims regarding use of English during academic studies, SA2 perceives it very differently: 'It doesn't look like someone really wants us to use the English language for our studies...everything is in Hebrew.' Similar declarations were made by most students in the study, except for those on special programmes of excellence and exchange programmes where they are required to engage in English. Consequently many students failed to see the need for academic preparation in the EFL course and felt the time would be better spent in preparation for future needs; as one business student declared, 'I think the practical things are always better 'cause they make you ready for the real world' (SB1).

Since students go in different directions, even from the same discipline and specialisation, generalising about needs is difficult. Business and accounting students reported that the majority of students would not be continuing to further studies and those who continue do not necessarily need academic skills; for instance, an MBA is seen as a professional rather than academic degree, and would need professional rather than academic writing, with minimal reading of research articles. However, relatively more economics students are likely to continue their studies and thereby need academic skills. One economics professor thought that 'a large group of them will continue graduate studies' (LE2) and even an accounting student perceived that many economics students 'don't stop at the BA ... it's a research field' (SA2 — my translation) again referring to the theoretical aspect of economics. When asked whether more of the economics students will continue to graduate studies than the business students, a different economics lecturer answered,

If they’re smart they will because economics as such has less of an appeal unless they want to be economists ... The more serious students, who are more academic, are the students who want to be professors of economics one day. They want to be the chief economist of a firm and have a doctorate or at least an MA (LE1).

All English skills would be needed in order to advance in the academic world, especially since many Israeli academics study for their doctorate in the United States, need to read and publish in academic journals in English, and listen and speak at conferences. A finance professor made an interesting observation that language can still act as an obstacle to advancement at the post-doctorate level:
When you look at Israeli researchers - they are concentrated in quantitative fields, not least because of the language barrier. So we have smart people in psychology and they don’t become professors at Harvard but we have smart econ professors who become finance professors and they are both as smart, but because of the language barrier... (LB1).

Students are often unaware of their future needs, and do not always realise that lack of English may limit their career progression. As one lecturer commented, ‘I think they’re more concerned about the next assignment’ (LA1). An accounting student confirmed this and mentioned how students are unaware of their needs during their first year English course, only realising its importance once they start working in their career.

4.10 Recommendations for the EFL course

Lecturers saw the EFL teachers as providing,

Their [students’] last chance of making some leap between twelfth grade English and being able to communicate by e-mail without embarrassing yourself with someone... in the US or in England or in India... To the extent you [EFL instructors] are making some progress in that, anyway you are doing what you need to do for us. (LB1)

As noted previously in this chapter, there are considerable needs that should be addressed in the English courses for students of business, economics and accounting, with various approaches that can be adopted. Respondents from all categories in this study advocated a programme of integrated skills, with one business lecturer (LB1) even suggesting that ideally a semester should be devoted to each of the skills, since he considered writing, speaking and listening to be as important as reading in the long term. According to the EFL instructors, some colleges have set up their English programmes to be task-based, performance-based teaching, yet a few universities still focus on reading comprehension only programmes, providing students with a different article each lesson followed by questions, and culminating in an unseen examination. W1 highlighted the fact that people are generally not judged on their reading, and can normally spend unlimited time on reading, whereas how they write and speak can
have direct results, yet in many cases these skills are ignored in EFL courses. If the aim of universities, as suggested by some of the lecturers, is to prepare students for life, this is the wrong emphasis on skills.

### 4.10.1 Customisation

When asked how the English courses should be differentiated for the different disciplines, EFL1, who is head of her unit, answered, 'I think that in order to know that, we'd have to know how the degrees are different'. This illustrates how even those who plan the EFL course curricula are not always aware of the differences between disciplines and their specific needs.

Within the constraints of a university, courses cannot be tailor-made for every different specialisation:

> If you have your dress sewn by a dressmaker, it will always be more beautiful, right? But, you can't have everything tailor-made (LE3 – my translation).

Moreover it is difficult to cater for everyone, even within the same specialisation, when some want to continue to further studies, some aim to work in international companies, whilst others will find themselves working locally.

Notwithstanding the aforementioned, there was an opinion amongst students and EFL instructors that increasing the specificity of the EFL courses makes the courses more relevant and the process more effective. W1 referred to the idea of tailoring courses, advocating an approach where the same skills elements are included, but packaged differently for the different fields:

> I think it should be presented differently. Everyone wants to feel that it's tailored to their specific needs. The tailoring is in the way it's applied; you can adapt case studies, examples and role plays, but ... same presentation skills, writing e-mails and being more aware. (W1)
Students believed the course should be differentiated in terms of terminology and topic, whereas the EFL instructors also saw the differentiation in terms of task and genre. A workplace respondent saw it from an efficiency viewpoint:

All of the examples should be coming from those professions – the writing, the reading...I think it's just losing time by having one for all three of them. The vocabularies are very different, the intellectual orientation is different, the types of students are different, so I would make it specific and I would really make it as integrated as possible (W3).

Therefore is necessary to carefully examine the subtle differences and nuances to ensure maximising effectiveness. EFL respondents spoke of an ideal situation where students would have a course specific to their specialisation, after completing courses in the more general academic and language skills. LB3 described the situation in the United States where all students of business, economics and accounting study the Business Communications course (described in 2.2.2), after non-native English speakers have completed the required ESL courses.

When discussing customisation of courses to fit needs, a question arose as to whether the EFL courses should be designed to cater for the type of mindset of the student in the discipline, or should they rather strengthen their weaknesses. SB3 thought that accounting students need a technical approach to learning, which was confirmed by EFL2's experience with accounting students:

Accounting is very technical and I find the students very technically-minded. I know that the stuff that they actually like in my class were the things that I thought was going to be very boring...you know we worked so much on vocabulary... I gave them, like missing blanks and words with the meanings – this is this. They loved it... 'cause it's that type of mind. It's very analytical (EFL2).

She continued to describe how she tried including what she considered interesting articles, which they found boring, since they wanted more technical tasks, especially knowing where to place different concepts in financial documents: 'That would fit their minds, their way of seeing the world and their needs' (EFL2). On the other hand, as reported earlier (see 4.3.1), workplace respondent W1 felt that accounting students need to learn that it is not sufficient to just focus on numbers. This has implications for the English course design, as to whether a course should stay within their comfort
zone or develop skills for anticipated future needs. One also cannot assume that all students of a discipline are of one mindset.

4.10.2 Same EFL course for all

Ideally, without time and resource constraints, there was a consensus that business, accounting and economics students would benefit from separate courses designed for their specific needs, as detailed in the previous section. However, most respondents recognised that this was unlikely institutionally and felt that, within one class, adjustments could be made to assign separate readings for the different groups, so that each group was exposed to relevant topics and introduced to the different terminologies, especially in light of the following: 'My intuition is that to a large extent, it's a 0.9 correlation. To a large extent they face the same challenge which is reading somewhat technical text' (LB1). It was felt more important to focus on the general problems facing Israeli students in preparation for entering the global business world, such as giving presentations, writing effective emails and knowing the core business vocabulary to increase students' confidence in reading business texts.

I can understand from speaking to them, and whenever I meet with them, that they are all in the ... business, financial, banking worlds and government world, which are all similar environments. There must be some differences, but I think they need the same skills, and mutually the same tools, the same kind of vocabulary... I see it as one commercial world. (LE1).

Interestingly, despite highlighting differences between their discipline and the other related disciplines, some content lecturers were of the opinion that the course 'could be the same' (LA1), possibly because they are most aware of institutional constraints. Likewise, the EFL coordinators felt no need to differentiate the course at the lower-advanced level (approximately equivalent to 6.5 on IELTS; see 1.6) and felt that general topics such as globalisation could be included there as relevant to all these disciplines. However, they did see greater value added with the provision of more specific courses or 'a different angle' (EFL2) at the upper-advanced level (approximately equivalent to 7 on IELTS; see 1.6) in terms of readings and terminology.
Some of the lecturers started their interview by stating the belief that the same course could answer the needs of these different students and the terms are basically the same, yet whilst considering the issues in greater depth, they often changed their opinion by the end of the interview. A business professor repeated at the beginning of the interview that 'they use mostly the same terms' (LB4). However, when asked about the differences and nuances between the disciplines he was very informative in differentiating between the disciplines (see 4.3) and genres in undergraduate degrees and towards the end of the interview announced that he had changed his mind and believed the English course should be differentiated, especially for accounting students.

I realised that one interviewee was not really considering the specific needs of each discipline when he replied in the affirmative regarding whether the same course could be given to students of different disciplines, even when asked whether the same English course could be given to business and law students: 'Yes, with the caveat that I am not familiar what the law students require' (LB2). Upon further examination I noticed two important points: first, he admits that he is not familiar with the needs of all the different disciplines, and secondly he acknowledges his 'uncomfortable' experience when studying in the United States in needing to deal with writing and speaking on a daily basis. This is probably why he focuses more on the issues that he himself faced, than the differences between the disciplines:

The big issue that I see is just the ability to express yourself in English both verbally and in writing and I don’t think that it’s that different between econ. and accounting and business (LB2).

The current situation in most institutions, as explained by the EFL respondents, is an ESP course in Business English, which serves all the different specialisations with their heterogeneous needs:

... The Business English course, which indeed it's ESP, it's for specific purposes. However, because we don't divide them by their specialty, the course tends to have a general ... buffet style in terms of the content itself. We don't have only accounting-specific content, only marketing-specific content, but we mix everything up. (EFL1)
4.10.3 Required background of EFL instructors

Asking whether the English teacher needs a content background, is actually enquiring about the extent of content that needs to be included in the English course, since the more general the course is, the less relevant is the teacher's content background. The dilemma of EFL instructors being responsible for teaching technical vocabulary without relevant background has been previously discussed (see section 4.8.3). Respondents recognised that a background in the discipline becomes more necessary according to the extent that the English course focuses on the discipline, although it appears that one can have greater flexibility with topics when developing an English course for business, since business is such a general discipline. This could have implications for the required background of the EFL teacher, with a less specific background required for business, but more called for with economics and especially accounting.

There was little consensus between the respondents on this issue. The diversity of responses is demonstrated in Table 4.1. It is noteworthy that, in contrast with most of the other respondents, all three EFL respondents considered that instructors at the higher levels should ideally have a business-related background, indicating how essential they see the subject matter of materials. However, on further investigation, this situation is not so straightforward. All of EFL1's Business English teachers have business training, either an MBA degree or experience from the corporate world. Likewise she only has lawyers teaching the advanced English course for law students, yet her teachers at the lower level have EFL qualifications without a requisite background in business or law. At her institution, the Business English course is taught to students who have reached exemption level in the general EAP courses and is modelled on the Business Communication course taught in the States. In contrast, EFL2 believed that ideally, the teacher should be from the field, and additionally have training in EFL, although she felt the EFL background was most important, especially since she finds that 'English teachers seem to be a very creative lot who learn a lot on their own and can apply that to their teaching' (EFL2). On a personal level, she admits that she did not enjoy teaching English for accounting, since, unlike her students, she could not connect to the texts and the technicalities: 'Who cares if it's on the right side or the left side?' Despite not having a business background, EFL3 has taught business and accounting students, but feels the need to go armed to each lesson with a
specialist dictionary, and only teaches specialist vocabulary to the level at which he can cope. He disclosed that EFL teachers provide more generic topics in their articles, if they 'can get away with it' (EFL3).

Table 4.1 Should the EFL instructor have a background in / content knowledge of the students' discipline?

<table>
<thead>
<tr>
<th>Respondent</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>LA1</td>
<td>'Absolutely not!'</td>
</tr>
<tr>
<td>LA2</td>
<td>'...part of the problem might be that you have, the teachers teaching it usually don't have that much of a business orientation.'</td>
</tr>
<tr>
<td>LA3</td>
<td>'...[the English instructor] should come from related fields so that the concepts can be explained.' (my translation)</td>
</tr>
<tr>
<td>LB1</td>
<td>'...the English teacher is not supposed to explain differences between stocks and bonds.'</td>
</tr>
<tr>
<td>LB2</td>
<td>'...not much. Just be familiar with the formats, you know, what they tend to write, how it looks like.'</td>
</tr>
<tr>
<td>LB4</td>
<td>'...if you want to understand and ... to argue with them, about what they say [present] ...and you're making them talk in the class, in that case you need to understand.'</td>
</tr>
<tr>
<td>LE3</td>
<td>'One cannot expect the English teacher to be an expert in all the content fields too... but she needs to read up beforehand.' (my translation)</td>
</tr>
<tr>
<td>SA2</td>
<td>'I don't think that is a big gap to close... I don't think that is a big requirement for the English teacher to know the terminology. It's not like learning a new language. Open a financial statement and I think it is something you can ask.'</td>
</tr>
<tr>
<td>SB2</td>
<td>'Maybe they need to read a couple of articles to know a little bit, but they don't need [an] academic degree.'</td>
</tr>
<tr>
<td>EFL1</td>
<td>'My Business English teachers all have business training. They either have an MBA degree or they come from the corporate arena, or they studied business in one way or another.'</td>
</tr>
<tr>
<td>EFL2</td>
<td>'Ideally it would be someone who was connected to both fields, but if I had to choose, it would have to be someone with a degree in EFL.'</td>
</tr>
<tr>
<td>EFL3</td>
<td>'The ideal teacher, I guess, would be an English speaking person who is an accountant, who can also teach.'</td>
</tr>
</tbody>
</table>
To summarise, most felt that it would be beneficial if the EFL teacher had a business-related background, although it would not have to be specifically business, accounting or economics. At a minimum, the EFL teacher should read up on the topic, without needing a deep knowledge.

4.10.4 Collaboration

If they read, let them read some relevant material (LB4)

All the lecturers were willing to collaborate to the extent of recommending readings for the EFL courses, and some helpful suggestions of accessible textbooks and academic journals were given. In business, *Harvard Business Review*, is regarded as 'a little soft' (LB1) and one business lecturer would prefer the inclusion of a chapter from a finance textbook and marketing textbook, which currently is not automatically included in EFL courses. However, LA1 specified recommendation of readings as 'the only sort of collaboration I can see.' Greater collaboration and integration with English teachers and course professors working on the same materials simultaneously was considered hard to achieve, although, as previously discussed, an economics lecturer offered to provide the English teachers with the terminology he teaches during that same semester, so that the usage can be applied in sentences and presentations within the English course.

From the EFL respondents' anecdotes, it appears that only accounting lecturers actually intervene and try to clarify their students' needs. In one institution the EFL head encountered minimal cooperation from faculty, so obtained all the course syllabi and thus tried to understand the required genres and extent of English needed. However, as revealed in this study, syllabi often provide suggestions rather than enforced requirements, and direct consultation with lecturers and students may be more enlightening. Another coordinator approached the head of Business Administration regarding inclusion of topics, who then held a meeting where 'they thrashed [it] out, and they wrote me an email with the kind of subjects that they felt should be covered' (EFL3).
EFL coordinators reported that professors are willing to be consulted for course development, but after that stage prefer to limit their involvement. One respondent, when considering the relatively low English level of her students compared with the high expectations of the academy commented, 'it's not an easy dance to dance ... we try to somehow engage in this juggling, balancing act' (EFL1).

4.10.5 Content courses
Many students thought that they were reaching the end of their degree with insufficient exposure to English:

I just really feel like the degree as it is now is missing a lot of English. That’s what I feel. I feel like that when I finish here, if there is something I would like to add, it's more English (SA2).

Rather than adding EFL courses, many preferred the idea of increasing exposure through content courses taught in English. One workplace respondent claimed,

It's a wasted step to be not talking about the issues of the profession as they're found in English, because in terms of learning, it's a matrix and you're just flipping it 90 degrees. And you're saying the learning tools are in the profession and the English skills are coming down this way. (W3)

He felt his 'forward-thinking' suggestion would produce 'a much higher-quality person who comes out bilingual' (W3). Likewise, an accounting lecturer suggested providing students with one basic economic or accounting course in English, to expose students to the terminology. At a minimum, she suggested teaching a couple of classes in English within a regular course taught in Hebrew. In response to this suggestion, another lecturer claimed that students are currently struggling with all the material that they need to cover in their courses and he would hesitate to add to their burden by making them take a course taught in English. However, students also raised the idea of English-taught content courses and felt that they would benefit, if it were one of the basic courses, and they would actually be using the terms actively in their assignments. If students knew that one of their content courses was going to be taught in English, with obligatory readings and assignments in English too, they may change their attitude to the first year English course, since their needs would be recognised as
more immediate, and this could help overcome some of the current barriers to reading, writing and speaking. If a whole course is not a possibility, students suggesting inserting compulsory readings which they would have to summarise:

If I think you want to put more English in, you have to do it by force. You have to, like, put more articles in English, which are mandatory, but not the whole course in English, because people would find it too difficult (SB8).

Surprisingly, despite recognising the inherent challenges, in four out of the six student interviews, students actually raised the issue of taking a content course in English:

Maybe one of the courses, the basic course, one of the basics, we can learn in English - the whole course, so we can use the terms, not just learn the terms... and get a question in English (SA1).

As may be seen in Figure 4.1, the issue of content courses was discussed in all of the student interviews, yet in only half of the remaining interviews. As previously discussed (in section 3.6.4) charts generated using NVivo data cannot be relied on absolutely, since I may have coded several statements together discussing the same issue as one reference, and the number of references does not indicate whether the respondent referred to the issue in passing with one or two words each time, or spent significant time discussing it. Furthermore some of the student interviews were group interviews, but even taking this into account, and dividing by the number of interviewees, it still was a significant issue for students.

The chart does provide a visual indication of the weight given to this issue by students, and shows that it is worthy of further consideration. Only one business student, specialising in IT, did not want to take a compulsory course with all the business terminology for the other specialisations, and especially did not want to deal with financial concepts. She suggested offering an elective within their specialisation instead: 'It's hard because we're going in three different directions and we all have different needs ... so I would put it as an elective in the third year' (SB2). Other students, who currently do not take content courses in English, unless they are participants in one of the programmes of excellence or exchange programmes, recognised the importance and greeted the idea enthusiastically.
4.11 Chapter summary

This chapter presented the main findings of this study, detailing the specific needs of each discipline for academic and professional purposes. Answering the first research question, in some ways their perceived language needs are similar, and include the need to give presentations, read textbooks and write emails. However, whilst all graduates are likely to need English in the long run, different skills are needed, with divergences even more accentuated for short-term academic needs. Economics was perceived as theoretical and the most academic of the three disciplines, with its challenging readings, including academic research articles, and complex concepts. In contrast, the practical orientation of business was identified and differences highlighted between its specialisations. The most surprising findings related to accounting, where globalisation and modern communication technologies have created a changed environment, requiring accountants to familiarise themselves with the specific jargon and international standards in their original English, even during their academic studies.
Answering the second and third research questions, in terms of how students can be prepared for these needs, it was noted that in all the disciplines, writing, speaking and listening were recognised as at least as important as reading for the long term. The idea of a core business vocabulary was discussed with the addition of specific technical vocabulary, especially in accounting, although there was not a consensus regarding who should be responsible for teaching the concepts in English. Finally recommendations for the English course were considered in terms of customisation, the required background of the English teacher, collaboration between content lecturers and EFL instructors and content courses taught in English to increase exposure. The final chapter discusses these findings and their implications.
Chapter 5: Drawing the Line

5.1 Overview

This final chapter discusses the findings in relation to previous research, and seeks to answer the research questions and draw the lines. Firstly, specificity is discussed with regards to where the line should be drawn between business, economics and accounting, according to perceived needs of the different stakeholders. Next the degree of specificity is investigated in terms of English course provision, with regards to vocabulary, the required background of the English instructor, and the integration of content and language. Thirdly, provision of professional skills in higher education is discussed in drawing the line between EAP and EOP. Consideration of implications for practice and policy also address the curriculum design research question concerning how students should be prepared for these perceived needs. Finally, limitations of this research are presented, followed by suggestions for future research.

5.2 Drawing the line between the disciplines

Since students in Israel are generally post-army and some are already working, it seems advisable that their time is used optimally by ensuring that course materials are relevant and the value of the course is obvious to the student, although this should be applicable for all courses, independent of the country, especially considering that 'language users learn more effectively if programme content is relevant to their specific area of need or interest' (Brindley, 1989, p. 67). Whilst I questioned the 'common-core' teaching approach across the disciplines in EAP (see section 2.3), my prior assumption was that a common approach could be adopted in EAP for a discipline category, and I assumed that business, economics and accounting could be clustered together in one such discipline category (see Figure 2.1). However this investigation into perceived short and long-term language needs of economics, business and accounting students revealed certain differences, reinforcing previous research findings on the specificity of the tasks, genres and discourse practices that
language learners meet in the different areas in which they function, which have discredited a 'one-size-fits-all approach' (Long, 2005b, p. 1).

Table 5.1 summarises respondents' perceptions regarding the perceived academic requirements during studies for each of the disciplines under investigation. Economics is seen as the most theoretical discipline of the three, demanding the most in reading, both in terms of quantity, difficult terminology and types of genres. Respondents from each group of stakeholders claimed that economics, in its theoretical orientation, differs from the other two disciplines, placing it nearer to the sciences on a discipline continuum, and even in an EFL context, economics students would be required to read more extensively and at an advanced level in English during their undergraduate degree. This distinction was already recognised by Coffin et al (2003) in their categorisation of disciplines, since, unlike Johns and Price-Machado (2001), they placed economics under Social Sciences, yet categorised business and management under Applied Disciplines. However, regarding long-term needs, respondents felt that economics graduates' needs may be closely related to those of business graduates, although some are likely to continue in the academic world.

In contrast, business was perceived as a more general degree providing students with practical skills, as noted in Table 5.1, with studies consisting of applications of other disciplines, such as economics and psychology. Indeed, economics was recognised as the theoretical foundation of business and accounting. It was more difficult to generalise skills required for business, since marketing requires extensive reading, whereas finance specialists manage with less. Due to minimal English language demands during undergraduate studies, all groups of stakeholders felt that business students should be prepared for their long-term English communication needs during their academic studies, since the nature of their whole degree is preparation for the workplace, which confirms Coffin et al's (2003) finding (see 2.9.4).

The most unexpected findings related to accounting, and sharply contrasted with my prior assumption that accounting and business students' needs are similar. Although accounting is often a specialisation within business, its needs are perceived differently at both an academic and professional level, particularly in light of recent global adoption of international standards.
Table 5.1 Recommended skills for ESAP courses

<table>
<thead>
<tr>
<th>Academic requirements during degree</th>
<th>Orientation of degree</th>
<th>Accounting</th>
<th>Business</th>
<th>Economics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reading genres (in addition to textbooks and newspaper articles)</td>
<td>Annual reports; IFRS</td>
<td>Case studies; annual reports; practitioner texts</td>
<td>Research articles</td>
<td></td>
</tr>
<tr>
<td>Quantity of reading</td>
<td>medium</td>
<td>high (marketing)</td>
<td>low (finance)</td>
<td>most demanding</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Recommendations for ESAP course</th>
<th>Types of readings</th>
<th>Speaking</th>
<th>Writing</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Textbooks; financial documents; IFRS</td>
<td>Essential, especially presentations</td>
<td>Basic skills for writing sentences and paragraphs correctly - transferable to professional writing such as emails</td>
</tr>
</tbody>
</table>

Needs of accounting students were most often discussed separately from those of business and economics, even by stakeholders not directly involved with accounting. Accounting has 'a separate language' (LA2), which is apparently simple to learn, even though the actual issues may be complex, and includes additional terminology to that required in finance. Furthermore, accounting students have short-term English needs for the profession, since they have interviews for accounting training contracts even in their first year of academic studies. These factors could explain the experiences of EFL respondents in two different institutions where accounting lecturers have come with specific demands to EFL course providers.

Lecturers referred to diverse methods for developing the necessary thinking skills in each of these disciplines, with the use of case studies in the business school, solving theoretical problems in economics, and utilising a defined body of knowledge in accounting to analyse financial statements. The findings in Table 5.1 confirm Coffin
et al's (2003) disciplinary categorisation and their key linguistic differences, with case studies highlighted for applied disciplines. However, despite all the noted differences between the disciplines, with the interdisciplinary nature of modern HE, the 'lines get merged' (W3), especially when the disciplines are related (as discussed in 2.4) and students take courses in neighbouring disciplines. Although drawing the borders provides the EAP course with sharpened communicative purposes, the fact that students cross boundaries cannot be denied (Hyland, 2002).

Respondents noted an excessive focus on reading comprehension in many Israeli tertiary institutions, with no emphasis on speaking, listening and writing. This does not mean that all four skills need to be equally integrated for each discipline, although a couple of respondents did answer in general terms, claiming that since graduates of all these disciplines will be functioning in the global business environment they all need to be proficient in reading, writing, speaking and listening in English, and therefore all skills should be included equally in their EFL courses. However, the current English programmes in Israel tertiary education, like other EAP courses which 'rarely provide enough time to meet all identified needs' (Hyland, 2006b, p. 74), are limited in hours and thus need to be effectively allocated. Whilst there is no magic recipe for a curriculum framework, Table 5.1 does identify which particular skills in English were seen as most essential for each discipline.

Respondents confirmed that students' English needs are very limited in undergraduate degrees in this EFL context. Apart from those on special programmes of excellence, students are generally not required to submit assignments in English, do not listen to lectures in English, unless there is a visiting lecturer, and are not normally required to speak in English. For these reasons, EAP courses in Israel have traditionally focused on reading comprehension only, although the findings indicate that only minimal reading is required in most courses.

Even though the study indicated that students may manage without using English in much of their undergraduate degree, at least in business and accounting if not in economics, this is certainly not the case in the long term. Respondents believed that students in these three business-related fields are most likely to need English to some degree in their work environment, yet Israeli graduates generally do not receive
further English training in the workplace, as indicated in the TEMPUS-EFA study (TEMPUS-EFA, 2011). This highlights the need to reconsider the design of EAP courses.

Speaking skills will be needed by all in the long term, although possibly less time should be allocated for speaking within the English course for economics, since more time may need to be devoted there to reading. Whilst writing in English is not needed for academic studies in all these disciplines, it was regarded as important preparation for professional life, and respondents felt that even learning skills in order to write a basic paragraph could then be transferred to professional formats, such as emails, although the format of each genre would need to be learnt. Writing reports could be seen as a transfer between an EAP and EOP orientation. Workplace respondents noted how emails are replacing other forms of business communication and also commented on the intolerance of writing inaccuracies in the workplace, which reveals the paradox of the reading focus in the EFL course, with graduates most likely to be judged on their writing and speaking in a professional context.

The exploration of future needs investigated which graduates were more likely to work just within a local context, and which would have more need for English on a regular basis. Whilst respondents generally thought that business graduates were most expected to interact with the outside world, and economists most likely to be able to manage with Hebrew only, this is an oversimplification of the situation. First of all, in today's global village, unless they are working in small local companies, most graduates are likely to need to function in English, especially as they advance within the company. Secondly, with the local adoption of the IFRS (see section 4.4.2), accountants will be expected to refer to these standards in English. Thirdly, business graduates should not be viewed equally; finance specialists will be dealing with open financial markets, whilst marketing graduates could theoretically find themselves working in local contexts (see 4.5.1). Consequently, even though English needs seem to be limited in the short term, most graduates will need English regularly in the long term, yet rarely receive further English training in the workplace. Lack of English proficiency could hinder their career development, especially since English needs have been reported as increasing with rank and experience (see 4.2).
As EFL observed (see 4.10.1), making decisions regarding how English courses should be differentiated requires awareness of differences between the disciplines. Findings indicate that regarding the first research question, differences in needs were perceived, even between these related disciplines of business, accounting and accounting, especially in the short run. Therefore, a one course fits all approach seems inappropriate.

5.3 Drawing the line between general and specific

Whilst I am advocating specificity, practical constraints prevent the provision of ESAP courses for every specialisation within business. This section, answering the second research question, considers the degree of specificity in English course provision by investigating the relationship between content and language in terms of specificity of vocabulary, the content background required of a language instructor, and how integrating content and language can provide a higher level of specialisation and greater exposure.

5.3.1 Vocabulary

The most frequently occurring differentiating factor within the interview responses was vocabulary, and technical vocabulary in particular, which was expected since specific lexis is part of what makes up a discourse community (Swales, 1990; Hyland, 2006b). This was also discovered by Kankaanranta and Planken (2010) in a Finnish study, when business professionals in an online survey rated knowing English vocabulary of their own business area as more important than having a wide English vocabulary and using grammatically correct English, in order for their communication to succeed. This shows that knowledge of technical vocabulary was perceived by professionals as more important for successful communication at work than general English vocabulary and grammatical correctness.

Nevertheless, EFL courses tend to focus on AWL rather than specialised vocabulary, and I believe teachers may make this decision due to their lack of background knowledge of the subject, or possibly they view discipline-specific vocabulary as less
academic and more technical than the AWL. However, the AWL may not always be the appropriate focus; in fact, the findings showed that in this EFL context, most of the required reading sources, with the exception of economics, are textbooks, with the addition of case studies in business and annual reports in accounting, yet the AWL was also built on corpora taken from research articles and laboratory manuals (see 2.7.2).

The relative amount of technical vocabulary varies between fields; in their attempt to examine the size and density of technical vocabularies, Chung and Nation (2003) recorded an anatomy text as containing 37.6% technical vocabulary and only 8.6% AWL. However, they removed the overlap of technical words that were also found in the AWL, from the AWL percentage, which may have distorted the proportion. Even between accounting, business and economics, respondents expressed perceptions of differences in the specialised terminology, with accounting seen by lecturers as the most technical, operating as a separate language 'used differently in everyday life' (LA2), and even a business lecturer described accounting vocabulary as 'more technical' (LB4).

Respondents discussed different levels of technical vocabulary in terms of a core business vocabulary that students of business, accounting and economics should know, and then the technical vocabulary needed for each specialisation. Likewise, Coxhead and Nation (2001) subdivide the degree of 'technicalness', where category 1 is the most technical, according to how restricted a word is to a specific area. This is illustrated in Table 5.2 through examples from a finance professor's (LB1) responses, where the first two items are examples of words he would not expect to be taught by an EFL instructor, whereas the third and fourth items are examples of a core business vocabulary that should be included in an English course.

From my knowledge of these fields, it seems that accounting has many words from category 1 that would need to be learnt specially, whereas economics has words from category 2 and 3 such as elasticity, demand and supply, that would be accessible for an EFL teacher, and business probably has less technical words, with many in everyday usage, such as monopoly, although in certain specialisations, such as finance, that assumption would not apply.
Table 5.2: Degree of 'Technicalness' according to Coxhead and Nation (2001)

<table>
<thead>
<tr>
<th>Category of 'Technicalness'</th>
<th>Coxhead &amp; Nation (2001)</th>
<th>Examples from the responses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category 1</td>
<td>The word form rarely appears outside this particular field and is thus unique to a field in both form and meaning</td>
<td>debenture</td>
</tr>
<tr>
<td>Category 2</td>
<td>The word form is used both inside and outside this particular field, but the meaning differs and its technical meaning is not accessible from its use outside the field</td>
<td>duration</td>
</tr>
<tr>
<td>Category 3</td>
<td>The word form is used both inside and outside this specific field, although the majority of its uses with a particular meaning are within this field, and its specialised meaning is readily accessible through its meaning outside the field</td>
<td>return</td>
</tr>
<tr>
<td>Category 4</td>
<td>The word form is more common in this field than elsewhere, with little or no specialisation of meaning.</td>
<td>asset</td>
</tr>
</tbody>
</table>

Respondents also related to words that could be classified as category 2 as a source of confusion for students, since their meaning differs from everyday usage; examples of category 2 would be yield, and the accounting usage of debit and credit. Some lecturers gave examples of words, such as recession, capital and productivity, as elements of a group of core business words that they considered should be known by students of business, economics and accounting.

Regarding responsibility for teaching concepts in English, some respondents felt that students should be provided with the terms in English and Hebrew in the content course lectures, whilst others would like students to arrive at their course knowing the essential business words. This can be understood in terms of Samuelowicz and Bain's (2001) classification into teaching-centred and learning-centred approaches (see 2.10). Not all lecturers see it as their role to provide the terminology in English, and some feel that students should take responsibility for their learning. A couple proposed that
students should be provided with the tools, such as how to use a dictionary, to be able to find the meaning for themselves, and thereby place responsibility on the student in a learning-centered approach (see 4.8.3). Notwithstanding the fact that not all content lecturers see familiarising students with concepts in English as part of their responsibilities, it should not consequently become the EFL teachers' responsibility. A more balanced view would suggest that all the stakeholders should take responsibility: the students should make efforts to learn the terminology themselves, content lecturers should provide the English translation when teaching new concepts in Hebrew, and EFL instructors ought to provide students with opportunities to practice the specific terminology.

Although Coxhead and Nation (2001) mention that one needs to know the discipline in order to know a technical word, and refer to researchers who do not consider it the English teacher's role to teach technical words, they do claim that an English teacher, using knowledge of general service words and academic words, can help learners with technical words. These would probably be classified as category 3 and 4 words in Table 5.2. Whilst background reading could prepare an EFL teacher sufficiently to assist students with category 1 and 2 words, within the context of course readings, it may be preferable to teach these words within the subject course. This demonstrates the intertwined relationship between content and language, and is discussed further in the next section.

5.3.2 Required background of EFL instructors

A specialist knowledge base of an academic in higher education should comprise both educational expertise and subject expertise, according to Watts (2000), yet whether the subject expertise of EFL instructors teaching specific disciplines in tertiary education should extend to disciplinary knowledge is debatable. Respondents expressed diverse opinions regarding whether the EFL instructor needs experience or educational background in the students' discipline (see Table 4.1) to meet the unfamiliar territory of students' disciplinary needs. Most respondents thought, like Hutchinson and Waters (1987), that ESAP teachers do not need to learn specialist subject knowledge (see 2.9.3). The notable exception was all three EFL respondents, who suggested that ideally the ESAP teacher ought to have specialist knowledge, in
line with Belcher's (2004) expertise infusion (discussed in 2.9.3). Content lecturers expressed an opinion that EFL teachers should not be expected to teach technical vocabulary, although some thought they could read up to have background knowledge. It was felt that EFL instructors of accounting students would need the most background, followed by economics, with business requiring the least. As I commented earlier (see 2.9.3), I believe, in line with the EFL respondents, that instructors teaching ESAP should ideally have developed more than a basic awareness of the discipline, and that EAP instructors' professionalism derives from an awareness of the genres, tasks, and other needs of students in each discipline.

The required background also depends as to whether one sees the role of the Business English instructor as teaching language knowledge or as a trainer developing professional communication skills (Brieger, 1997), or whether the instructor is teaching English of Business, including subject content and specialist vocabulary, for example marketing topics and terminology, or training the student for business, including 'the competences and problem-solving capacities it thinks it needs' (Barnett, 1997, p. 38). These competences could include tasks relevant to the students' needs, such as oral presentations or writing business reports (see section 5.4 on preparation for the workplace).

### 5.3.3 Integration of content and language

Developments in higher education teaching methodologies demonstrate that language and content need not be regarded as separate components of a programme, but rather can be integrated in various formats depending on the primary purpose. As discussed in section 2.8, these can range from forms of collaboration between content lecturers and EAP instructors, to full integration of content and language (CLIL), taught by either a team or one lecturer. Interview responses also included various suggestions for integrating between content and language. An accounting lecturer claimed that she has been advocating for the inclusion of a basic accounting course taught in English for Israeli in one institution, but to no avail to date. Most lecturers only supported limited collaboration, in terms of course material recommendations for the EFL courses. The EFL respondents also related anecdotes of unsuccessful attempts at greater collaboration. Yet other forms of collaboration have successfully been adopted worldwide (see 2.8) with many options ranging from reading recommendations to
Only one lecturer suggested greater collaboration in terms of working on the same vocabulary: LEI proposed providing the EFL teacher with the vocabulary he is using in his economics course, so that students could practice using these words in their writing and speaking in their English class. It seems that more effort should be made to include such adjunct models in this EFL context, even though it entails greater coordination between content and language instructors.

Interviewed students in this study proposed studying one or two content courses in English medium of instruction (see Figure 4.1), as an efficient way of increasing their exposure to English without needing to take another English course, and in order to encounter the English business terminology in a more natural environment. Their suggestions are along the lines of recent implementations across Europe (Planken and Nickerson, 2008; Ruiz-Garrido and Palmer-Silveira, 2008) as well as current efforts starting in Israel (TEMPUS-EFA, 2011). Practical constraints mean that limitless hours cannot be added to the English programme, and therefore English-medium instruction could provide greater exposure to English and promote communication abilities. At a minimal level, students suggested adding more English 'by force' (SB8) with compulsory English readings in the Hebrew taught content courses. If all students in Israel studied a content course taught in English, following their first year English course, that could have vast implications for the nature of the EAP course, since it would be creating an ESL context and students would need to be prepared for listening to lectures, submitting assignments and presenting in English.

Ideally students should be required to take at least one content course in English in their chosen discipline. The need appears greatest in accounting, and the recommendation would be for one of their basic courses to be given in English, thus forcing students to learn the English terminology of financial documents, such as profit and loss accounts and balance sheets. Otherwise students could be required to choose an elective taught in English within their specialisation.

However, whilst respondents were aware of the advantages, they may not have considered the practical challenges of teaching content courses in English. Whilst, a fully integrated content and language course would be an ideal way of enabling a greater degree of specificity, it may be more challenging to implement in a tertiary
context. As discussed in section 2.8, finding lecturers at tertiary level who can combine content with linguistic guidance, or even lecturers willing to teach in English may be challenging. Moreover it is questionable whether as much content can be covered in a course taught in English, and less proficient students may feel penalised. Moreover, English medium teaching is open to interpretation in terms of deciding the extent of imposing English submission and exams in English on the student.

To summarise, in response to the second research question regarding how English courses can prepare these students for their perceived needs, the main finding is that there ought to be more integration between content and language. In terms of vocabulary, the content lecturer ought to take greater responsibility for teaching concepts in English, although EFL instructors need to develop an awareness of the specific needs of each discipline, even if the discipline is initially unfamiliar to them. This study has shown that some of the fundamental courses should be taught in English, allowing students to encounter the basic concepts in English, increase their exposure to English and enable more communicative tasks to be conducted in English during their studies.

5.4 Drawing the line between EAP and EOP

Changes in society have undermined previous assumptions about EAP as 'employers demand work-ready graduates equipped with the technical and interpersonal communication skills to cope in the modern workplace' (Hyland, 2006b, p. 17) and EAP course providers should respond accordingly. In an era of accountability and marketization of tertiary education in a consumer society, few still hold the view of university as 'a temporary experience of acquiring knowledge, more or less bracketed off from other domains of life and the more urgent workplace priorities of earning a living and building a career' (Hyland, 2006b, p. 23). Students interviewed in this study certainly did not share that opinion. In fact, the research findings indicate that students of business or accounting have consciously embarked on a professional degree and would expect to acquire skills needed for their career during their academic studies. I too align myself with the 'social and economic efficiency' educational philosophy
(Richards, 2001, p. 115), which advocates a focus on practical and functional skills relevant to the learners' everyday life needs and the practical needs of society.

Whilst interviewed students were generally of the opinion that a function of university is to prepare students for life after studies, and that their needs can best be served by EFL course provision of EOP, some content lecturers believed that emphasis should be placed on academic reading. As quoted in the previous chapter, LB1 said, 'You are doing what you need to do for us', as though EFL instructors are providing a service for content lecturers. Yet it is not obvious whether EFL instructors are serving the needs of the lecturers, students' future employers, students or fulfilling certain academic criteria expected of an English teacher in a tertiary institution. One explanation provided for the academic reading focus in the English course is that EFL instructors are trying to make their courses appear more academic, by including academic research articles from journals and suchlike, even though business lecturers claim that it is less relevant for business students, in order to promote their recognition as an academic unit. However, if these 'academic' courses are then seen as irrelevant by the students, and future employers find the graduates are unprepared for the workplace, it is questionable whose purpose has been served. Lehtonen and Karjalainen (2008) recognise the challenge facing universities in recent years, as a result of the Bologna Process, where graduates are expected to arrive at their first workplace with ESP skills, and argue that language educators should take notice of workplace needs. Other studies have also examined how universities should prepare students and 'the degree of match or mismatch of English language skills taught at university and those needed for work' (Chew, 2005, p. 424).

Past research indicates that EOP courses are taught in academic settings (Boyd, 2002; Flowerdew, 2005), and Australian legislative and policy changes seeking to improve work-preparedness of HE graduates have even introduced work-integrated learning as a fundamental element of Australian university education (Emslie, 2011). If this is acceptable in the United States, Hong Kong and Australia, presumably it could be appropriate for Israel too. Preparation for the workplace at university may partially depend on the field of study; in professional fields, such as management and business, 'theory is grounded in practical issues and, consequently, there is a tight fit between
theory and practice' (Schneider and Andre, 2005, p. 206), unlike fields such as political science where programmes do not claim to prepare students for professional life. This study’s findings also highlighted the different orientations of economics and business degrees, with the former recognised as more academic, and the latter more professional, even during academic studies. This may explain why so many respondents felt that there could be a transfer of academic skills to professional formats, and is linked to Zhu's (2004) finding that business students sometimes need to also perform professional roles in their assignments.

Returning to the third research question regarding whether the English courses for these students should focus more on academic skills or professional skills in English courses at tertiary level, this study's findings confirm previous findings in comparable EFL contexts, advocating for a greater emphasis on professional skills. This was especially emphasised for students of business.

5.5 Implications

5.5.1 Implications for Practice

Despite drastic changes in the workplace in the last fifteen to twenty years, in terms of global business and methods of communication, English teaching methods remain largely unchanged, with English skills needed for today's global business environment not being addressed in many tertiary institutions in Israel. Moreover, with increasing competition between tertiary institutions and in an era of accountability, students should sense added value in their programmes of study. One way of achieving this is to customise the English studies to the discipline and thereby specifically address their short and long-term needs.

An ideal programme of English studies (as recommended in 4.10.1) would consist of a two-tiered curriculum with the first year course focusing on developing English language and teaching academic skills. This would be followed by an additional course in the second half of their studies to prepare students for the workplace needs, focusing on professional writing and presentation skills, in line with Jackson's (2005)
findings (see 2.6.1). This is similar to the American approach (discussed in 2.2.2) with a separation between the language course for NNES and a business communication course rather than trying to combine both within one language course. This additional course could be specific for the student's specialisation, to enable use of vocabulary from their field, although if students study a specific course initially, then the professional course could be more general, since many of the skills, such as writing CVs and delivering presentations are relevant for all disciplines. Accounting students would need to be exposed to these skills already in their first year as preparation for their interviews.

However, constraints would not enable provision of this additional course in many institutions, and thus modifications are needed to combine EAP and EOP in an ESAP course in the first year course, as part of the 'juggling, balancing act' (EFL1), providing transferable skills and the necessary tools of presentations. For example, when showing students how to structure a paragraph, the following lesson teachers could show how that paragraph can be developed into an email or memo and the required format. There are some basic skills which should be taught as part of the common core of English courses for these disciplines, which should include reading a textbook chapter, since that is required reading for all, yet is often not part of the English curriculum, and dealing with a core business vocabulary. All these students could benefit from reading financial reports and will need professional/technical writing since they will be functioning in the business world. One way of achieving this type of customisation or tailoring is the inclusion of a final project, to integrate all the taught skills and focus the topic on issues relevant to the discipline and the students.

Figure 5.1 depicts my adaptation of Johns and Price-Machado's (2001) taxonomy (previously illustrated in Figure 2.1), with a separation introduced between English for Business and English for Economics (indicated in green). In English for Business (indicated in purple), there should not be a separation between the academic and professional purposes, but rather the academic course should contain professional elements too, in contrast with their original taxonomy.
Figure 5.1: Classification of ESP categories revisited
(based on Johns and Price-Machado, 2001, p. 44)
There should be collaboration between business, economics and accounting professors and EFL instructors to identify the core business vocabulary for students. This could be achieved by asking each lecturer for a list of the fifty most important words in Hebrew with English translation for their courses, as for example Chung and Nation (2003) did when asking raters to assess the degree of specificity of the meaning of the words in the text to the particular field, according to an especially developed scale to measure the nature and amount of technical vocabulary. Similarly, raters could be appointed to review the lecturers’ lists and remove those that would be classified as category 1 and 2 (see Table 5.2). A glossary could possibly be provided, with accompanying exercises. These words should not be taught as a list out of context with explanation, but preferably in the context of relevant articles; a good starting point would be the first chapters of business, accounting, and economics textbooks.

A recommendation should be made to all content lecturers to provide students with the terminology in English and Hebrew within their course, although this may be difficult to enforce. Since students indicated that students read in English when they know the materials are included in their final examination, content lecturers should also be encouraged to include more materials from the English recommended readings in the final examinations, as a motivating factor and to ensure that readings are seen as an integral part of the course.

Changes can be instituted, as evidenced by a collaborative project on assessment instruments between two business schools in Singapore and Michigan, United States, which led to a shift in teaching focus in the business schools in Singapore, from language proficiency to communicative competence in English for the global workplace (Connor, Rogers and Wong, 2005). A similar change can take place in Israel.

5.5.2 Implications for Policy
In the light of this study, various recommendations can be made. Whilst European efforts seek to link language learning in higher education to the wider professional world (TNP3, 2006), most Israeli universities are still entrenched in a reading
comprehension proficiency framework, even though recommendations have been made to provide for future professional needs of Israeli students (Robinson, 2004) in the English courses and a change is needed at a national policy level to provide all skills. Furthermore, an EAP label seems inappropriate for a course developing skills for future needs in the workplace. It may be more appropriate to adopt the term ESAP, which usually refers to English for Specific Academic Purposes, but can also refer to English for Specific and Academic Purposes, and also takes account of the recommendation to provide specific courses according to field of study.

Findings from this study and the literature review reinforce the point already noted in the first chapter that referring to English as a foreign language in countries of Kachru's expanding circle may no longer be appropriate (see 1.2). The role of English in Israel is not just as a foreign language or for ancillary purposes; it is the language of international communication, and inability to communicate in English is viewed as a deficiency that can hinder career progression. Indeed it has been suggested that English should be classified as a 'non-foreign language' (Ben-Rafael et al., 2006, p. 12) in Israel.

Whilst the Israeli academic environment still cannot be described as ESL, globalisation has entered the realm of tertiary education through the Bologna process, and English-medium instruction in Israeli higher education, advocated by student respondents, is currently being researched (TEMPUS-EFA, 2011), and gradually being introduced at some institutions. This could change the tertiary landscape completely, so that Israel could become regarded in certain situations as a 'partially ESL' context, according to the third scenario of Dudley-Evans and St. John's (1998) classification of international EAP situations (see 1.3). It may be more appropriate to describe the context as English as an International Language (EIL), as used by Boyd (2002). Furthermore, although Israeli business practitioners currently have strong links with the native English-speaking world, the increasing economic dominance of China and India could mean that an ELF environment could also become commonplace for the Israeli business community's international transactions. Whilst EIL is generally used to refer to language used to communicate between NNES and NES, it seems to be a more appropriate term and therefore, I am advocating referring to the Israeli context as EIL rather than EFL. This reflects the contemporary
environment, and also acknowledges the EFL movement (as discussed in 2.6.3) and the fact that adherence to the way a particular nation uses English is less important than communicating the message, especially now that most speakers of English are NNES (Charles, 2007).

5.6 Limitations

There were several limitations in the research, especially with regards to the research design. The first concerned the choice of disciplines, where it was originally assumed that business can be viewed as one discipline. However, this led to two problems: significant differences were noted between marketing and finance needs, and thus business should have been broken down into specialisations. Secondly, some respondents viewed accounting as a sub-discipline of business. With hindsight, the choice of accounting was problematic, since, although some institutions offer accounting as a degree, with law or with management, other institutions offer it as a specialisation of business, so perhaps it cannot be counted as a separate discipline. However, the findings did indicate distinct differences in needs of business and accounting, and the study could have been extended to a comparison of finance, marketing and accounting.

Whilst clear distinctions have been highlighted between the disciplines under investigation, it should be remembered that today's environment is one of interdisciplinarity, with knowledge desirable in many different fields. In fact, it is questionable whether business, economics and accounting can be regarded as distinct discourse communities. Students of each of these disciplines would still be required to have some knowledge of the other two disciplines and thus these distinctions are more blurred in reality. This could be seen as a limitation of the research, since I was asking respondents to differentiate between the disciplines, when possibly that is less realistic in today's interdisciplinary environment. However, distinguishing between these fields is helpful in determining how to build an English programme, whilst taking into account the fact that students of each of these disciplines would still be required to have some knowledge of the related disciplines and the distinctions are not clear-cut.
Future research should extend the specificity debate by focusing more on unrelated disciplines, such as psychology and law.

Respondents could not always answer questions regarding the differences since they only have the knowledge of the students they teach, or the discipline they study. When interviewees were asked which skills were most essential to focus upon, it is possible that some may have emphasised those where they personally have experienced greatest difficulties, rather than projecting the perspective of the specific student group. Upon further investigation and matching up their comments on personal experience and opinion about language learning, with where they suggested the emphasis should be placed, this seems to be the case. LA1 emphasised writing, LA2 reading, LB1 listening, LB4 vocabulary – all direct matches to their self-confessed specific weaknesses. An additional limitation of lecturers' ability to identify the students' needs, relates to the possibility that they only see things from their perspective of the world of academia: for instance, students stressed a need and want for CV writing, yet lecturers said it should not be part of the English course.

Although language teachers often base their teaching on an intuitive or informal analysis of student needs (West, 1994), in this particular study, language teachers possibly offered the least expertise in being able to identify and differentiate between students' needs in these three disciplines. However, they were also able to report on anecdotes from students, content lecturers and workplace contacts, in terms of how needs differ, and their responses contributed to answering the second research question.

Lessons learnt from my previous experience in the IFS (Symon, 2009) of interviewing Hebrew-speakers in English ensured that in this research, the option of answering in Hebrew was clearly stated to interviewees. As discussed, some respondents chose to answer in Hebrew, although this led to different problems at the transcription and translation stage, and even using NVivo in the analysis stage when there was code-switching within an interview statement.

A further limitation concerns the research design itself where the original intention was to employ mixed methods, but as previously noted, document analysis in this
context did not illuminate the overall picture (see section 3.4.3), and thus was not included. With hindsight, another angle such as genre analysis or corpora analysis may have provided a more complete description of the differences between the chosen disciplines. Analysis of commonly used texts, annual reports and case studies could have been considered as a means of highlighting cross-disciplinary discrepancies. However, since the findings indicated that students are not reading, and other skills ought to be included in the English course, it is not certain how much could have been gained from this additional analysis. Whilst economics discourse has been analysed in the past (see section 2.5.1 and Henderson and Dudley-Evans, 1990), the last twenty years has seen a move from analysis of isolated business texts to analysis of contextualized communication (Nickerson, 2005, p. 369). I therefore saw less purpose in focusing on the level of a particular text, but rather investigated perceptions of how students need to communicate in the short and long term. My starting assumption was that communication needs have extended beyond comprehending the written word and dealing with discrete language items in texts, and this was confirmed by the research conducted.

5.7 Dissemination and future research

I intend to utilise the synergy of being both a researcher and practitioner by disseminating this study's findings and reporting in the future on how this study actually informed my teaching and course design. This would address the claim that 'few researcher-practitioners have actually gone on either to report on their own teaching of ESBP [English for Specific Business Purposes], or to develop teaching materials on the basis of their research findings, at least not published materials' (Nickerson, 2005, p. 373)

In terms of the profession, I hope that dissemination of this study's findings may contribute to the debate within EAP on the degree of specificity in courses, and whether occupational skills should be included in EAP courses. I presented the preliminary findings of this study at the annual BESIG (Business English Special Interest Group of IATEFL) conference in November 2010 in Bielefeld and the key
findings at the annual conference of UTELI (University Teachers of English Language in Israel) in February 2012. Furthermore, I would like to publish a paper based on this study in the *Journal of English for Specific Purposes*, the *Journal of English for Academic Purposes* or the *Journal of Business Communication*.

I plan to build on this study's findings and translate the recommendations into usable teachable materials (Bargiela-Chiappini, Nickerson and Planken, 2007). Using existing online corpora, online Business English sites and Business English textbooks, in consultation with the subject experts, I intend to develop this study and define a core business vocabulary, and then supplement it with what is needed for the different specialisations of accountancy, marketing and finance. There is a need to build on Konstantakis's (2007) study, which was only based on course books in the Published Material Corpus and materials selected from 1986-1996, whereas in a dynamic field such as business, current terminology is evolving, which requires updating business word lists from current sources.

CLIL in higher education is still at the beginning phases and there are questions as to whether the benefits outweigh the inherent problems, and whether it could be enforceable or students would revert to Hebrew submission of assignments, and find Hebrew translations of the readings. As a partner in the TEMPUS-EFA project (TEMPUS-EFA, 2011), I will be involved in investigating these issues and seeing whether CLIL can solve some of the issues raised in this study. It does seem to be the way forward:

Where once in Asia, Europe, and other multi-language locales, the academic study of such topics as International Business English and business communication may have tended to focus on language learning and therefore language proficiency, increasingly, communication itself is the primary issue, reflecting real world needs (Connor, Rogers and Wong, 2005).

Greater collaboration between content and language lecturers can provide more exposure to English and help prepare students with the skills needed for the twenty-first century.
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Appendix A: Email to Students

Dear X,

I am currently collecting data on the specific language and communication needs of business students for my thesis and hope to use this data to feed into the improvement of the English courses at TAC. I know that you are on the point of finishing your degree and are extremely busy, but I would really appreciate it if you could spare 30 - 40 minutes to be interviewed, since only third year students can really inform me about how English is needed during the degree.

If you are able to participate, please could you give me a couple of options of when you’d be available.

Many thanks,
    Miriam

Miriam Smyrn
Appendix B: Interview schedules for the different groups

1. SUBJECT SPECIALISTS

Their courses (warm-up questions)
To which students/ schools do you teach your course?
What percentage of the reading required for your courses is in English?
   More than 50% / 30 – 50% / 10 -30%/ Below 10%
Do students have problems reading set textbooks in English?
Is the problem due to difficulty of subject content, language or a different cause?
What (genres types) do students need to read in English in your courses? Read in Hebrew?
How else do students need to use English during their studies? What kind of tasks?
Do your students have language problems? What type? How do you deal with these problems?
If you teach elsewhere, do you encounter these problems at other institutions? Are students expected to read more or less there? Different genres?

Specific demands of the (sub-)disciplines
What are the particular demands / different emphases in Business, Accounting and Economics?
(Follow-up/probe: How are they different from other disciplines? How are they different from each other?)
What different English skills would they need for their academic studies?
Business, Economics and Accounting students are all required to take courses in Micro and Macro-Economics. What additional language and communication skills are needed by Economics students?
Why are there differences if students from each of these schools would all still be required to take courses in business, accounting and economics?)
What are the English language needs for academic studies in (bus/econ/acc)?
Rank the following skills in English by the order of their importance for each set of Business/Accounting/ Economics students (1= most important, 4 = least important):
   Reading, Writing, Speaking, Listening
(Follow-up/probe: What are the differences for their short-term (academic) needs?
What are the differences for their long-term (workplace) needs?
In which of these disciplines is English most important? Why? Where is it most demanding? Which of these disciplines are more concerned with numbers rather than language?)
How do the disciplines differ? Why does a student choose Economics over Business?
Economics = a hard discipline and Business = a soft discipline?

Preparation for workplace practices
Is specific training given during their academic studies to enable students to meet the practical, vocational demands outside the university?
(Follow-up/probe: Who should be responsible for the teaching of professional writing?
Should the university prepare students for academic studies and/or the profession?
In your course? In the English course? Should there be cultural awareness training?)

How should the English course prepare the student?
How should the English course differ for each of these disciplines in terms of tasks, materials/subject matter, vocabulary, genres, purpose? Do each of these elements have varying levels of importance for Business, Economics and Accounting students?
Should specialist vocabulary be included? How much content knowledge should the EFL teacher have?
(Follow-up/probe: What is the role of the EFL teacher? How can EFL teachers best help students? What should be emphasised?)
   Should she collaborate with the faculty? In what way?
   Should there be specific, targeted programmes or general courses offered?)
2. WORKPLACE

i. Recruitment officer, TAC

What do HR/ employers look for? What are the workplace language needs? How important are language skills? Which specific skills? Do they put emphasis on English language skills in job advertisements? Always? Which types of companies do? Don't? If they ask for good language skills, what do they mean by that? Do they ask about language courses at TAC? Levels? Grades? Do they test language skills during recruitment? What is your impression of the language skills of TAC graduates in general? Who should be responsible for the teaching of professional writing? What do graduates report back? Would employers have different expectations of business, accounting and economics students? What types of positions would each type of student be most likely to take after the degree? Is English more likely to be needed by a specific discipline? e.g. Is Accounting a more local profession?

Specific demands of the (sub-)disciplines
Rank the following skills in English by the order of their importance for each set of Business/ Accounting/ Economics students (1 = most important, 4 = least important):
   Reading, Writing, Speaking, Listening
What are the differences for their short-term (academic) needs? What are the differences for their long-term (workplace) needs? In which of these disciplines is English most important? Why?

Preparation for workplace practices?
Is specific training given during their academic studies to enable students to meet the practical, vocational demands outside the university? Who should be responsible for the teaching of professional writing? Should the university prepare students for academic studies and/or the profession? In your course? In the English course? Should there be cultural awareness training?

How should the English course prepare the student?
How should the English course differ for each of these disciplines in terms of tasks, materials / subject matter, vocabulary, genres, purpose? Do each of these elements have varying levels of importance for Business, Economics and Accounting students?
How can EFL teachers best help students? What should be emphasised? Should there be specific, targeted programmes or general courses offered?
ii. WORKPLACE

Your background? Professional? Academic?

MY Focus

What do employers look for? What are the workplace language needs?
How important are language skills? Which specific skills? Skills vs. tools?
If they ask for good language skills, what do they mean by that?

Would employers have different expectations of business, accounting and economics students?
What types of positions which each type of students be most likely to take after the degree?
Is English more likely to be needed by a specific discipline? e.g. Is Accounting a more local profession?

Specific demands of the (sub-)disciplines
Rank the following skills in English by the order of their importance for each set of Business/Accounting/Economics students (1 = most important, 4 = least important):
  - Reading
  - Writing
  - Speaking
  - Listening
What are the differences for their short-term (academic) needs?
What are the differences for their long-term (workplace) needs?
In which of these disciplines is English most important? Why?

Preparation for workplace practices?
Should specific training given during their academic studies to enable students to meet the practical, vocational demands outside the university?
Who should be responsible for the teaching of professional writing?
Should the university prepare students for academic studies and/or the profession? In your course? In the English course? e.g. learn how to write CV in English?
Should there be cultural awareness training?
  - Vocabulary – how specific/technical?

How should the English course prepare the student?
How should the English course differ for each of these disciplines in terms of tasks, materials / subject matter, vocabulary, genres, purpose? Do each of these elements have varying levels of importance for Business, Economics and Accounting students?
How can EFL teachers best help students? What should be emphasised?
Should there be specific, targeted programmes or general courses offered?
3. EFL – Business English Coordinators (responsible for course design)

**EFL Courses (warm-up questions)**
Is English taught as EGAP or ESAP at your institution? Why is it taught this way? Advantages? Disadvantages? What would you change? More... Less...
**Who decides** on the curriculum? EFL Unit only? Intervention from other departments? Administration?

Focus on which skills?
Does the grade/ current assessment reflect course requirements/ objectives/ the importance given to each component?

**Specific demands of the (sub-)disciplines**
What are the particular demands / different emphasis in Business, Accounting and Economics? Are these different disciplines within one faculty?

Rank the following skills in English by the order of their importance for each set of Business/Accounting/Economics students (1 = most important, 4 = least important):
Reading, Writing, Speaking, Listening
*(Follow-up/probe: What are the differences for their short-term (academic) needs? What are the differences for their long-term (workplace) needs?)*

*In which of these disciplines is English most important? Why?*
Have each of these disciplines been equally affected by globalisation?
Is business a pure discipline?

**Preparation for workplace practices**
Is specific training given during their academic studies to enable students to meet the practical, vocational demands outside the university?
*(Follow-up/probe: Who should be responsible for the teaching of professional writing?)*

*Should the university prepare students for academic studies and/or the profession? In the content courses? In the English course? Should there be cultural awareness training?*

**How should the English course prepare the student?**
How should the English course differ for each of these disciplines in terms of tasks, materials/subject matter, vocabulary, genres, purpose? Do each of these elements have varying levels of importance for Business, Economics and Accounting students? Could the same course be given for each of these disciplines? Differ just in terms of the project? What real world tasks? Specific distinction for all proficiency levels?

At what stage of the studies should the English course be provided?

Should **specialist vocabulary** be included? **How much content knowledge should the EFL teacher have?**
What is the role of the EFL teacher? How can EFL teachers best help students?
What should be emphasised?
How have you decided on the objectives of the course? Have you **collaborated with the faculty**? In what way? Needs analysis? How often? Should there be specific, targeted programmes or general courses offered?
Is a **Business English course** sufficient to meet the students' needs in the related disciplines of Accounting and Economics?
4. STUDENTS
-- Purpose for my thesis and hope to use the findings to improve English courses at TAC.
All the information is confidential and pseudonyms not your real names will be used.

Their discipline and courses taken (warm-up questions)
1. Which school are you studying in? What is your specialisation?
2. What percentage of the reading required for your courses is in English?
   More than 50% / 30 – 50% / 10 -30% / Below 10%
3. Do you have problems reading set textbooks in English?
4. Is the problem due to difficulty of subject content, language or a different cause?
5. What other types of reading in English is required in your courses?
6. How else do you need to use English during your studies? What kind of tasks?
7. Do you have any language problems? What type? How do you deal with these problems?

Specific demands of the (sub-) disciplines
1. What are the particular demands / different emphasis in Business, Accounting and Economics?
2. How are they different from other disciplines? How are they different from each other?
(Follow-up/probe: What different English skills are needed for academic studies in these disciplines?
Business, Economics and Accounting students are all required to take courses in Micro and Macro-Economics. What additional language and communication skills are needed by Economics students?
Why are there differences if students from each of these schools would all still be required to take courses in business, accounting and economics?)
3. Rank the following skills in English by the order of their importance for each set of Business/Accounting/Economics students (1= most important, 4 = least important):
   Reading, Writing, Speaking, Listening
(Follow-up/probe: What are the differences for your academic needs? What are the differences for your workplace needs? Where are you hoping to work? In which of these disciplines is English most important? Why? What about law? Do you need to read law cases? Marketing?)

Preparation for workplace practices
1. Is specific training given during academic studies to enable students to meet the practical, vocational demands outside the university?
(Follow-up/probe: Who should be responsible for the teaching of professional writing?
Should the university prepare students for academic studies and/or the profession? In the content courses or the English course?
Should there be cultural awareness training?)

How should the English course prepare the student?
1. How should the English course differ for each of these disciplines in terms of tasks, materials / subject matter, vocabulary, genres, purpose?
2. Do each of these elements have varying levels of importance for Business, Economics and Accounting students?
Should specialist vocabulary be included? How much content knowledge should the EFL teacher have?
(Follow-up/probe: What is the role of the EFL teacher? How can EFL teachers best help students? What should be emphasised? Should there be specific, targeted programmes or general courses offered?)
Appendix C: Sample pages of transcripts

1. Accounting Lecturer LA2

**LA2:** ... I think that everybody's going to need English and learn how to use this language and the terms, but by the way, I think that as long as they know the basic terminology, in accounting it'll be much easier, if they know the terminology.

**M:** Why's that?

**LA2:** Because the actual language is fairly simple. As I said, accounting is a language of its own, ok? It's got only two verbs — debit and credit — and it's got some nouns, a lot of nouns, but basically nouns, and that's it. There's no good, bad; there's no adjectives, adverbs; there's none of that. It's a fairly simple language. So if you know this language, you can communicate in this language and it is a language of its own, where economics and business is not like that. Economics and business is a regular language that you use and you look into areas, but accounting is a language of its own. So in that sense it's fairly easier for accountants.

**M:** That's interesting. I understand that when they have their interviews for stage, they have to like prove their English at that stage as well.

**LA2:** Yeah, but for that they need to be able to speak in English. I don't know if the people interviewing them, how well their English is. No, as I said, most Israelis speak everyday English fairly well, at least enough to be able to be understood. I went to China and in China you have no idea when they're talking. It's impossible; you don't even know if they're speaking English or Chinese! And in Beijing for the Olympics, the taxi drivers had to learn English, so when you go into a taxi they're all supposed to know English. You have no idea if they're speaking English, or Chinese or what they're saying (laughs). Of course, it's also a completely different culture so over there, their movements, the way they react, it's completely different than what we're used to.

**M:** Right, right

**LA2:** but in that sense Israelis don't have a problem. They could get along in terms of in any Western English-speaking country, they speak fairly well, and definitely well enough to understand, and another thing that with Israelis, they try. You know, if they see a tourist in English, they'll be happy to speak in English and they're not afraid of using their (laughs) English, whereas some countries it's not like that. Even if they know English, they'd rather not speak to you and so Israelis, their English is fairly good, but again, in accounting, it's enough. We just need to know the terms, the accounting terms, and it's much easier I think, than it would be in economics or, because economics is a more complicated language and it's not, the terminology, which there's a lot more of, and it's not a language of its own

**M:** Right

**LA2:** It's a specific language...
W3: Economists can take several directions in the kind of skills that they use. First of all, accounting has gone through a wave of becoming quite quantitative, starting just about the time I was in graduate school. It always had a quantitative basis, but it became very quantitative ... Usually an economist wants to practice as a straight economist. His skills would be applied to very specific areas, so for example, an economist could work at the Bank of Israel: this would be true for any central bank, working on studying macro economics trends in the economy, the impact of policies of the central bank on businesses and on the economy, and that would be fairly classic economic work. But I've dealt with economists, for example, someone who worked with one of the three cellphone companies, whose responsibilities required use of economic kind of thinking, massaging business data and understanding business data. It's not exactly the way an MBA would treat the same subject, but because of their strengths in statistics, which is a part of economic study, she was very skilled at what she was doing, but she also took a very practical approach in terms of business. So economists really span an array, probably short in business, of what an MBA would do, but probably a little bit more advanced in the theoretical implications of what's going on. Typically an MBA, certainly from a good school, is going to have a very empirical type of background, looking at case studies, at real business situations and how they were managed. That's not exactly the way economists are trained. Economists are trained much more looking at theoretical problems and dealing with real-life problems within the light of real theory. But the lines get merged; it's like, forgetting about the clinical nature of psychiatrists versus psychologists. It's really hard to define exactly where the line stops from one to the other. Obviously drug administration is on the psychiatrist's side, but what a clinical psychologist can do and a psychiatrist won't do, and vice versa – it's very iffy, and there's a voice of disagreement. I don't think there's that kind of disagreement professionally between economists and MBAs, business types, because the economists, as I indicated in an earlier part of the interview, view themselves as being at a higher plane of thought etc. and MBAs think of economists as being a little bit airy and abstract, although very practical. Now the accountant fits in a different way. The accounting field has a very defined body of knowledge. Accountants, in almost all countries, are certified by some type of certification board and while they're dealing with very practical kind of issues, you can't take the kind of accountant who has an office on the high street and helps you with your tax returns as being what an accountant does. Beyond the basic stuff of an audit, I'm talking about large, complex organisations now, the issues of accounting are not simple at all. It requires a certain kind of mind, it's a very methodical kind of mind, although I've often wondered why a person at 18, would decide they want to become an accountant. I can understand an economist, and maybe an MBA, but an accountant is using creative thinking in a very tiny reasoned way, and some of the issues when you talk to accountants, I'm talking about sophisticated accountants, border on the law. Now if there's an overlap, it's between those two professions, because if you think about financial agreements, and the terms of financial agreements, there's a good deal of law that's in an agreement, and a good deal of accounting, and maybe some economics which blends into it. So accountants, and I'm really talking about accountants in larger scale firms dealing with larger scale companies, really are not being accountants as they're described.
3. EFL Instructor EFL3

M: … for what their needs are, their short term needs for academic studies and their long term needs for professional

EFL3: Yeah I do. I think it’s different

M: In what way?

EFL3: Accounting students are subject to all sorts of rules and regulations that have nothing to do with us, of course, and over the years, there was a lot of pressure on me, before I changed the nature of the course, I included the more financial terms and glossaries, there was a lot of pressure on me. Apparently the students complained to the powers-that-be that they weren't getting enough, and when did they discover it? They discovered it when they came to apply for a job and then the penny dropped, that they needed English and not necessarily the kind of English that we'd been teaching, you know, these economics articles. They demanded, first of all, today it’s a given that they, most companies, firms, work with overseas places. I mean they need English. They can't manage without English, most of them, and they have to pass an exam when they go for interviews. They have to do all sorts of tests, these companies, firms.

M: Mmm

EFL3: Erm, so I guess it's different.

M: So do you think accounting students need more English than business and economics students?

EFL3: More English? (pause) I don't know if they need more than, because you could say that business administration students today, many of them go into multinational companies, multinational, whatever they call them multi- corporations, not all of them. I'm not too sure about the management students. I haven't quite figured them out what most of them do. I know some of them go into banking for example

M: Mmm

EFL3: Do you have them also?

M: Yes, yes

EFL3: What do they -

M: No we have business students. A lot of them go to work in companies afterwards. A lot of them go into financial management.

EFL3: Yeah, funds and so on
4. Business student SB9

**M:** …so you said you had a lot of insights and things that you wanted to share with me.

**SB9:** Yeah I think it’s very different. When you say things you need to know, in retrospect you mean things I need to know for my academic third year. I guess. For my, like some of us will never use the English class I guess in their second and third year, some of us use it in class, some of us will use it next year in their career.

**M:** Right, it’s both; it’s academic and professional needs. That’s exactly what I’m interested in finding out.

**SB9:** OK so like a one minute background …. But the main thing I think that if I map out what is the activity with the largest contribution to improvement of general mix of things that I find helpful is teaching [he means giving a presentation], something that I think people should do as often as possible …give a presentation in English. So it doesn’t have to be a full PowerPoint slide presentation; it could be a short elevator pitch about something. It could be just reading a lot of case studies, which is obviously the best way to get a general mix of all the economic figures and terms and market size, and opportunities and needs and things that you talk about when you read a lot of Harvard Business school or Stanford’s case studies, which again the first time we did that in TAC was in English A. So I think that’s definitely something you can’t really appreciate, only until retrospect. We had case studies like twice a week when we need to read them and summarize them and have a discussion about them in class; so you have to come prepared and you have to if you want to focus about something ….. but I know that some of the things that I do today I studied somewhere here on campus. I didn’t know how to do that before and I like, relatively to what I do on a daily basis, the last year was extremely relevant. Obviously when our first and second year, are not yet meant to be as business oriented. You have to pick up the macro and the micro and the math.

**M:** Right

**SB9:** which are nice and maybe in ten years I can. I’ll feel that I have the right to have an opinion if it’s right, but right now, I don’t know, I don’t think they are that important, but obviously it is, so ask me in ten years, but English is definitely something I could not have enough of. Like I, but right now, I’m at a stage where I’m very aware that I have a lot of English skills that I need to improve but I’m very eased to conduct day to day business in English. I write at least 15 emails a day in English and I think that if I could have anything, like if there was a place that I could just go and buy like immediate English skills, I’m not talking about academic ones like stat consuming, if I could go and purchase me right now more English skills, more fluent verbal attributes, I would do that. That’s something I will always want to improve 'cause I can see the clear benefit that it gives you. Every time you go to a conference, every time you do a conference call, you get something you need on a day to day basis, especially if you conduct business in English and I think that most of the TAC students are aiming to the high tech industry which, even in Israel is 100% conducted in English, at least in the emails; no one would ever write an email in Hebrew in one of those small or big companies.