Student Experiences Studying Accounting in English as an Additional Language

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STUDENT EXPERIENCES STUDYING ACCOUNTING IN ENGLISH AS AN ADDITIONAL LANGUAGE

ABSTRACT

Purpose: This paper explores the individual and social learning experiences of first-year accounting students studying in English as an additional language (EAL). The challenges of these students relating to listening, reading, speaking and writing in English, and the impact of these on their academic outcomes, are examined.

Design/methodology/approach: A qualitative case study design was used. Face-to-face semi-structured interviews were conducted with 14 students, both academically successful and unsuccessful, who had completed first year. A thematic analysis of the data was conducted and a hybrid approach of deductive and inductive coding was used to interpret the data. This entailed the application of a language skills-based framework of teaching and learning to the first-order process of coding. An iterative and reflective process allowed themes to emerge from the data. These themes, in turn, triggered second-order codes that resonated with aspects of the Interactionist approach to Second Language Acquisition.

Findings: The themes that emerged indicated that students' ability to interact with their study material, and their exposure to positive verbal interaction opportunities in both formal and informal contexts, may have contributed to their academic success.

Practical implications: It is recommended that an Interactionist perspective be considered when designing curriculum resources and accounting language learning activities for first-year accounting students.

Originality/value: It is anticipated that the results will contribute towards building a bridge between accounting education and Second Language Acquisition research and provide a more informed linguistic foundation for incorporating language skills into the accounting curriculum.

Keywords: English as an additional language; reading; writing; listening; speaking; Interactionist approach.

Article Classification: Research paper.

INTRODUCTION

The linguistic barriers facing first-year accounting students studying in English as an additional language (EAL) in South Africa are the motivation for this research. In addition to learning the language of accounting, students with EAL must also deal with learning the English language itself. The potential adverse effect of this on student throughput rates presents a complex challenge to educators (Sartorius and Sartorius, 2013). Despite this real-world concern, there is a lack of research exploring the experiences of students studying accounting in EAL to appreciate why some are successful and others not, and what this means for how first-year accounting is taught.

One of the few interview studies that considers the role of language as a contributory factor to academic failure among first-year accounting students was conducted by Koch and Kriel (2005). A finding of their work was that the students they interviewed had trouble in conceptualising accounting concepts. The authors conclude that the accounting classroom, rather than the language classroom, is the best place to teach the linguistic concepts of accounting and that accounting educators need to collaborate with their academic literacy colleagues to do this effectively. Carstens (2013) reiterates the importance of this teamwork. She suggests that content lecturers also need some knowledge of the theories of Second Language Acquisition (SLA) to appreciate and manage the obstacles students face as they learn English as an additional (second) language in the context of studying a particular discipline.

This study introduces into the literature a description of the language and learning experiences of students studying accounting in EAL, and how these experiences impact their academic success. To broaden the scope of Koch and Kriel's (2005) work this research also investigates why certain students achieve academically, and not only on why some students do not succeed. On the other hand, the focus of this paper specifically narrows down the range of students from different language backgrounds interviewed by Koch and Kriel (2005) to include only the experiences of students studying in EAL. This work also takes up the suggestion of Carstens (2013) by using aspects of the Interactionist approach to SLA to examine students' experiences of listening, speaking, reading and writing in English while studying introductory accounting.

The 'skills' framework, on which the interviews conducted in this study were based, continues to dominate thinking about what constitutes academic literacy in higher education in South Africa (Jacobs, 2013), and is also widely used in accounting education research examining concerns around language (Riley and Simons, 2013; Simons and Riley, 2014). This type of research is most often directed at the macro language skills accounting students need to be successful, as well as the implementation of techniques to improve these skills (Evans and Cable, 2011). It therefore provided a useful starting point for this work.

The field of academic literacy has however moved ahead to both normative (discipline-specific) and transformative models of academic literacy. The former is based on 'identifying' disciplinary conventions and 'inducting' students into appropriate ways of thinking and writing (Paxton and Frith, 2015). However, it usually assumes that the student population is homogenous (Lillis and Scott, 2007), which is why the transformative approach is important, as it builds on the normative model, but takes into account the diverse cultural and linguistic backgrounds of students, and uses their existing language and learning practices to shape teaching and curriculum development (Paxton and Frith, 2015). The incorporation of aspects of SLA theory in this paper is motivated by the latter approach.

This article contributes to the existing literature in several ways. Firstly, by recounting the lived experiences of students studying accounting in EAL, it encourages educators to become more aware of the precise challenges these students face. Secondly, it highlights the importance of understanding how students' language and learning practices may facilitate or impede their learning. Thirdly, it evaluates accounting students' interaction experiences, both 'inter'- and 'intra'-personal, and the impact of these experiences on their academic success. These contributions are all based on a transformative view of academic literacy that considers the resources that students bring to the learning process as "legitimate tools for meaning making" (Lillis and Scott, 2007, p.13). Finally, an inter-disciplinary basis is provided for future work regarding the use and acquisition of language in improving accounting education. By building a bridge between accounting education and SLA research, a more rigorous linguistic foundation is provided for incorporating language skills into the accounting curriculum and learning materials

The remainder of this paper is structured as follows: First, the empirical literature on the language and learning experiences of accounting students with EAL is reviewed, as well as related work in other content disciplines that integrates with SLA research. This is followed

by the theoretical frameworks that informed the study: a skills-based framework and the Interactionist approach in SLA. Subsequently, the case study on which this paper reports is described. The case study description includes contextual information about the role of language in the South African education system and its effect on accounting students with EAL, the research methodology used for the project, an analysis and discussion of the interview data and the themes that emerged which form the main thread of the discussion as well as secondary threads. Finally, recommendations are made based on the analysis of the students' experiences. The limitations of the study are then outlined, and suggestions for further research are provided.

OVERVIEW OF THE EMPIRICAL LITERATURE ON THE LANGUAGE AND LEARNING EXPERIENCES OF STUDENTS WITH EAL

Accounting education research

There are very few qualitative studies that consider the language experiences together with the learning experiences of accounting students with EAL. Interviews of international first-year accounting students (who are mainly students with EAL) have focused on particular aspects of their learning (Watty, Jackson and Yu, 2010; Wong, Cooper and Dellaportas, 2015; Bhattacharyya's, 2012), but not on students' language experiences of studying accounting in EAL; an exception being the South African based study of Koch and Kriel (2005) discussed in the Introduction.

A further distinction should be made between prior accounting education research that explores students' macro language skills of listening, reading, speaking and writing, and research that considers the impact of specific pedagogical interventions on improving accounting students' language proficiencies. Concerning the former, limited attention has been given to how students with EAL cope with the macro language skills (Riley and Simons, 2013; Simons and Riley, 2014). Research on the latter that incorporates students with EAL, includes that of Wynder (2018), who considered the impact of digital visualisations on the learning of Australian students with EAL. In addition, Taplin, Singh, Kerr and Lee (2018) observed that students with EAL found role-playing while studying ethics particularly helpful. These studies look at important solutions to assisting students with EAL, but do not examine the underlying issue of how students deal with the language of accounting while studying in EAL.

Studies in English-speaking countries that examine students' macro language skills, do not, as a rule, refer to the language backgrounds of their students. This is presumably because there is no perceived need to do so, as the majority of the country's citizens are also English speaking. The reading behaviours of accounting students (Phillips and Phillips, 2007), their writing skills (Riley and Simons, 2013) and their anxiety about communicating orally and in writing (Byrne, Flood and Shanahan, 2012; Simons and Riley, 2014), have received considerable attention. However, research on the listening skills of accounting students is meagre (Stone, Lightbody and Whait, 2013).

In contrast, students with EAL constitute the majority of the student body in South Africa. Janse van Rensburg, Coetzee and Schmulian (2014) found that South African students with EAL faced language-based as well as reading-based comprehension challenges. Also, students with EAL who came from underprivileged schools in South Africa were more apprehensive about communicating orally in English than those from advantaged schools (Coetzee, Schmulian and Kotze, 2014).

It appears that the focus of a great deal of accounting education research that addresses issues of language and literacy, is skills based. There is also evidence of work where language skills are integrated with discipline content (Evans and Cable, 2011). However, these tend to be normatively based, and do not take into account the diverse cultural and linguistic backgrounds of students (Paxton and Frith, 2015). Considering the limited mention of students with EAL and their language and learning experiences in accounting education research, work undertaken in other disciplines is now reviewed.

Research in other disciplines

Outside the field of accounting education, there is a broad range of applied linguistic research relating to studying disciplinary content while learning in EAL (Schmitt and Celce-Murcia, 2010). In this regard, South African language researchers have appreciated and addressed the efforts, struggles and achievements of students with EAL, and have worked across a variety of disciplines (Boughey, 2013; Carstens, 2009; Jacobs, 2007a, 2007b). These include the arts and social sciences (van Schalkwyk, Bitzer and van der Walt, 2009), computer science (Dalvit, 2010), economics (Paxton, 2009), engineering (Jacobs, 2005) and law and science (Carstens, 2013). The work of Koch and Kriel (2005) with accounting students in South Africa, which this paper develops, falls into this ambit.

Internationally, research into the experiences of students with EAL studying at English-speaking universities in the last two decades has also covered a variety of disciplines (Andrade, 2006; Berman and Cheng, 2001, Evans and Morrison, 2011; Leki, 2007), including nursing in Australia (Terwijn, 2015), management in Rwanda (Marie, 2013) and physics in Sweden (Airey and Linder, 2007). This study has similarities to Terwijn's (2015) doctoral study that investigated the challenges and barriers faced by international students studying nursing in EAL in Australia. The critical paradigm Terwijn (2015) employed gave voice to students who are often overlooked.

Second Language Acquisition (SLA) research

Given the history of education in South Africa and the diversity of languages and cultures in accounting classrooms, it is important to recognise the sociocultural influences on student learning. Boughey and McKenna (2016) argue that an autonomous model of learning still dominates in South African universities and that higher education success is viewed as largely dependent on the cognitive abilities of the individual student. In contrast, a social-contextual view of learning perceives the difficulties students with EAL face as arising from their status as outsiders to academic discourses and their lack of familiarity with the rules of academic literacy (Boughey and McKenna, 2016). While these two views of learning have traditionally been separated in education research, a bridge over the divide between these two views of learning has already been forged by SLA researchers (Evensen, 2007).

The sociocultural (interactionist) approach to SLA integrates the individual with their social environment by considering the connection between the 'inter'-personal social relationships of an individual, and the 'intra'-personal cognitive functioning of the individual (Evensen, 2007). This theory was initially proposed by Vygotsky (1986) and has gained wide acceptance in the field of SLA research (Schmitt and Celce-Murcia, 2010). This study, therefore, uses a sociocultural theory of learning to explore the individual as well as the social learning experiences of first-year students studying accounting in EAL.

Finally, it is important to make it clear that the Interactionist approach to SLA with its emphasis on input, interaction, and output, has been widely investigated by language researchers to determine how and under what circumstances it may be effective (Loewen and Sato, 2018). The complexity of this type of research is not underestimated and this study is not meant to be positioned in the well-established field of applied linguistic research.

However, it does presume to encourage much needed interdisciplinary work between accounting education and SLA research on the assumption that appreciation of the theories behind SLA research will lead to more theoretically informed and effective teaching practices in accounting.

FRAMEWORK OF THE STUDY

This section gives an overview of the integrated framework that guided the compilation of the interview schedule and the interpretation of the results: the skills-based approach to teaching and learning accounting, and the Interactionist Model of SLA.

Skills-based approach

The broad framework for the study was constructed by reviewing research on the macro language skills (see Figure 1) of accounting students. The four skills can be paired together as first-order skills in the language learning process, namely listening and speaking, and second-order skills, namely reading and writing (Schmitt and Celce-Murcia, 2010). The framework assumes that the student receives cognitive input while listening and reading, and has to produce meaningful output by speaking and writing, which indicates the learning that has taken place.

[Insert Figure 1 here]

Listening

Listening is a complex cognitive process that is crucial for learning. Achieving comprehension does not only require receiving and deciphering auditory input. When listening, students are required to utilise their social and cultural knowledge to understand the speakers' intentions and expectations (Becker, 2016). Comprehension is affected by internal listener-related distractions and negative reactions, as well as external factors that students with EAL have to deal with, such as unfamiliar vocabulary, cultural references, speaker accents, and the rate of speech (Lynch, 2011).

Lynch (2011) recognises the multi-faceted dimensions of listening that university students are exposed to and expands the conception of one-way academic listening to lectures to include reciprocal (two-way) listening. Two-way listening is also supported by Stone *et al.* (2013), who are among the few researchers who have explored accounting students'

listening skills.   It is this interaction while listening, where speakers check their understanding with each other, which leads to students' cognitive development.

Reading

A predictive factor for achievement in higher education is reading comprehension (Pritchard, Romeo and Muller, 1999). Phillips and Phillips (2007) studied the textbook reading behaviours of introductory accounting students. They found that academically stronger students were motivated to read with better attention and focus in order to comprehend the text. These students read in preparation for class, persisted even when the material was difficult, and resolved uncertainty quickly. In contrast, weaker students were more likely to postpone reading and give up when it became too difficult. They read just to 'get through' the material and sacrificed comprehension.

Second language reading research often assumes that students' reading ability in their first language is unproblematic and that reading in English as an additional language is, therefore, a language problem and not a reading one (Pretorius and Mampuru, 2007). However, due to the scarcity of reading material in South Africa's nine African languages, first-language speakers of these languages have limited opportunities to read in these languages, and as a result, their first-language reading skills are poorly developed (Pretorius and Mampuru, 2007). Students with EAL are therefore not only learning the language, but they also have to deal with under-developed first-language reading skills.

Speaking

Studies on speaking focus primarily on communication apprehension. An interview-based study on the oral communication apprehension of first-year accounting students was conducted in Ireland. The authors do not identify whether the students were monolingual English speakers or not. They found that fear of being judged by their peers, as well as their previous experiences of talking to new people and being prepared for the communication event, influenced students' level of apprehension (Byrne *et al.*, 2012).

In a South African study, Coetzee *et al.* (2014) found that accounting students from previously disadvantaged African communities who attended poorly resourced schools, were more likely to experience higher levels of communication apprehension.   These students are similar to the students in this study, who spoke an African language at home,

and took an African language as their first language at school. However, existing research does not indicate how oral communication apprehension influences students' academic outcomes.

Writing

Riley and Simons (2013) found a paucity of research on the writing skills of students with EAL. In their review of both oral and written communication apprehension research, Simons and Riley (2014) postulate that students with EAL may experience higher levels of communication apprehension when communicating in English compared to their first language.

Now that the skills framework on which the interview questions for this study were based has been explained, an overview of the Interactionist Model of SLA is provided next. This framework was triggered by the first-order thematic analysis of the interview corpus.

Interactionist Model of Second Language Acquisition (SLA)

A socio-cognitive perspective in SLA ascribes language learning to the interaction between a student's cognitive abilities and the linguistic environment (Tarone, 2009). Researchers in the field recognise that social factors underlie the nature of students' participation in interaction, and impact learning opportunities through interaction (Mackey, Abbuhl and Gass, 2014; Tarone, 2009).

Interaction connects what students hear and read (input), through their internal cognitive capacities, to generate output in an iterative and productive process (Gass and Mackey, 2007). Input must be comprehensible and accessible to students, but it should also assist students in extending their current level of proficiency (Krashen, 1985). Students are active participants in creating meaning from reading and listening, and acquisition depends on their correct interpretation of the input (van Patten, 2007). Comprehensible output (what students produce) compels students with EAL to progress from comprehension to a more complete and accurate grammatical use of English. Regular speaking and writing also promote spontaneous language use (Gass and Mackey, 2007).

SLA research postulates that the links between interaction and learning are mediated by students' cognitive mechanisms, including their memory and attention capacities (Mackey

et al., 2014), and that acquisition is the product of a relationship between learner-internal and -external processes (Ellis, 2012, p. 933). External interaction is a social behaviour that occurs when people communicate with each other orally or in writing. Reading can be construed as a learner-internal interaction that brings together different components of the reader's intellect, including the ability to decipher the written text, knowledge of the language being read and background knowledge (schema) of the discipline, to form an understanding of the written text (Ellis and Fotos, 1999, p. 1).

During interaction, students may receive feedback either directly, indicating that their spoken output is correct or incorrect, or indirectly, by noticing how more proficient English speakers produce the same output (Gass and Mackey, 2007). In the accounting classroom, students seldom receive explicit feedback on their written work and speech. It is more likely that students will receive implicit feedback on their oral output by negotiating meaning in a less stressful environment, such as consulting with lecturers, in small group tutorials, or talking with their peers. However, students' negative affective states, such as anxiety, may hinder their ability to produce output and learn from corrective feedback (Krashen, 1985; Mackey *et al.*, 2014).

The language interaction experiences of the students interviewed are discussed further in the Results section.

THE CASE STUDY

A qualitative case study design is employed in this work. Context is first provided for the study, then the methodology is discussed.

Context: Language in the South African education system

Despite the abolition of Apartheid in South Africa in 1994, inequality in higher education still prevails. This is partly due to South Africa's policies regarding the language of learning and teaching at schools and higher education institutions.

South Africa has 11 official languages - English and Afrikaans and nine African languages. All South African students are required to take at least two of these languages as subjects in their school-leaving examinations, one at home (first) language level and another as a first additional language (a second language (L2) in international terms). In 2012 only 18.5%

of school leavers studied English as their first language at school, 9.5% studied Afrikaans and 72%, one of the 9 African languages (Department of Basic Education, 2012). Almost all students who did not study English as their first language took it at the first additional language level - the main reason being that the school-leaving examinations for all non-language subjects have to be written in either English or Afrikaans. The consequence of 72% of students who did not study English or Afrikaans at first-language level, having to write all their non-language subjects in one of these languages, is that the performance of many black students is compromised relative to the English or Afrikaans first-language peers (Sartorius and Sartorius, 2013). It is primarily based on their school-leaving examination results that entry to university in South Africa is granted to students. Furthermore, English and Afrikaans are the only languages used as a medium of instruction in higher education.

In the rest of this study, the language students speak at home is referred to as their 'home language'. The language they took as a subject at the first-language level at school is referred to as their 'first language'.

Methodology

The interviews took place at a large residential South African university where the author worked. In 2014, just over 50% of registered students spoke an African language at home (University of Pretoria, 2015).

Interviewees

To ensure participant homogeneity, a set of common criteria were used to determine the population from which the sample was drawn (Guest, 2006). There were 72 students who spoke a language other than English at home and who studied English as the first additional language level in their final year of high school, who had registered for the first time for the Accounting Sciences degree in 2013 and were studying in English. These students all completed the most common school leavers' examinations in South Africa – the National Senior Certificate (NSC) or the Independent Examinations Board (IEB) examination – in 2012.

The population was split into students who passed their first-year compulsory courses at their first attempt (33 students) and those who did not (39 students). Seven students from

each of these two groups were randomly chosen and personally invited to participate in the interviews. All of the students who were approached agreed to be interviewed.

The decision to conduct 14 interviews was based on the work of Guest (2006) who found that for purposive sampling, where participants in the sample are relatively similar in their experiences in respect of the research domain, data saturation typically occurs within the first 12 interviews. To conduct pilot interviews, an extra two participants were added (one from each group), making a total of 14 interviewees. The data from these two interviews were included in the final analysis, as both students made unique contributions that assisted in increasing the understanding of the experiences of first-year accounting students studying in EAL.

Table 1 shows the profile of the 14 students interviewed. The first language of 13 of the 14 students was an African language.

[Insert Table 1 here]

Ethical considerations

Approval was obtained from the Faculty Ethics Committee. All participants completed a consent form that described the nature and purpose of the research and assured them of anonymity.

Research instrument

A semi-structured interviewer guide was used to conduct the interviews. The questions were formulated using the skills-based framework discussed earlier. Questions regarding the use of language were incorporated from the studies of Bangeni and Kapp (2007) and Berman and Cheng (2010). Pilot interviews were conducted with one "passing" student and one "failing" student. The purpose of the pilot interviews was to test for the suitability and structure of the questions, allowing for refinements to the interview protocol (Turner, 2010).

The interviews opened with questions about the students' home, school and language backgrounds, and their experiences of the level of English at university. These were followed by questions operationalised from the skills-based framework, which dealt with listening and speaking during lectures and tutorials, students' interactions with lecturers, tutors and fellow students, reading their textbooks and assessments, and writing assessments.

The questions in the research instrument were designed to explore students' listening experiences in both social and academic situations. The type of school they attended, where they lived while studying, who they spent time with and who they relied on for support, all played a role in the development of their basic interpersonal communication skills (BICS) in English (Cummins, 2008). However, participation and success in the academic environment require cognitive academic language proficiency (CALP). Students were exposed to lectures as well as small-group tutorials with senior students as tutors. In both settings, students were encouraged to ask questions. They could also consult with lecturers and tutors on a one-to-one basis to discuss their problems with their accounting work.

Reading skills were considered with questions about students' experiences of reading the prescribed textbooks and other learning material provided to them, as well as their encounters with reading and comprehending accounting assessments in their first year. First-year students in the setting of this study are required to use textbooks for almost all their courses. The financial accounting textbook is specifically designed for the first-year course, and the management accounting lecturers provide their notes to students electronically.

Concerning the productive language skills, students' opportunities to speak English in both a social and academic context were explored. They were asked to explain how they felt about speaking in front of large lecture groups, smaller tutorial groups and in consulting situations. Students were also asked how they felt about writing in English for assessment purposes. However, their opportunities in the first year to produce written output in accounting were limited, as both financial and management accounting assessments mainly require calculations and their application, using accounting formats.

The interview questions are provided in Table 2.

[Insert Table 2 here]

Data collection

Individual, face-to-face, semi-structured interviews were conducted with the participants during the first semester of their second year of study. By this stage, they had already completed a one-year introductory course in financial accounting, and a semester course in management accounting.

At the beginning of each interview, students were encouraged to feel at ease. They were assured of the confidentiality of the process and informed that their participation was voluntary; in other words, they could withdraw at any stage. After the purpose of the study had been explained to them, they were informed that the researcher was interested in their reflections on their first-year experiences. They were encouraged to be as frank as possible.

Adequate re-occurrence of themes emerged after the completion of 14 interviews (Guest, 2006). The interviews were recorded and transcribed verbatim in order to conduct a detailed analysis of the students' responses. The average duration of the interviews was 50 minutes.

Data analysis

A realist approach to thematic analysis was used to report the lived experiences of the participants (Braun and Clarke, 2006). A hybrid approach of deductive and inductive coding and theme development was employed (Fereday and Muir-Cochrane, 2006). Themes were identified from the explicit surface meaning of the data, without consideration for underlying hidden meaning (Braun and Clarke, 2006). The reported results provide a detailed account of themes that were identified concerning the question of what the differences were in the experiences of students who had been academically successful and those who had not.

In the first phase of the data analysis, the first author transcribed eight of the interviews and audited the professional transcriptions of the remaining six interviews. This allowed full immersion into the data. Repeated reading of the transcripts further enhanced understanding.

The first round of coding of the interview data was directed by the language skills framework of teaching and learning on which the semi-structured nature of the interviews was based. Students' verbal and written input (listening and reading) and output (speaking and writing experiences were the focus of the *a priori* codes (refer Table 2). The first-order codes were applied to the transcripts to classify meaningful units of text. The coding was done using ATLAS.ti (version 7, 2016). During the coding process, the codes were refined as more groupings of responses emerged, and the coding of transcriptions already analysed was redefined where necessary.

Similarities and differences between students who had been successful in the first year and those who were not were then analysed. On repeated reading of the transcripts, codes that

were representative of the two groups of students were grouped and categorised. Themes emerged from the data indicating that interaction (or the lack thereof) paid an important role in the success of the students. Students' experiences, attitudes and actions (or lack thereof), as identified, were mapped onto the Interactionist approach to SLA. Subsequent cycles of coding, therefore, used second-order codes (a-posteriori) that indicated the type of verbal interaction opportunities students experienced, their actions and emotions when dealing with oral and written input, and their interaction with reading material and assessments (refer Table 2).

Trustworthiness

The first author undertook this work as part of her doctoral studies. She conducted all of the interviews, coded the data and identified the themes in the data. The analysis and results were discussed with her doctoral advisors. The benefit of this route is that the method of analysis was consistent across the interviews (Fereday and Muir-Cochrane, 2006).

The outcomes of this type of research cannot be considered independently of the position of the researcher in the research process and its effect on the research setting and the participants therein, the questions being asked, the data that is collected and its interpretation (Berger, 2015). To address the fact that the position of the author is embedded in this research she used reflexivity as a means to monitor her involvement with and detachment from the interviewees to enhance the rigour of the study (Berger, 2015). The reflexivity process enabled the researcher to identify herself as an advocate for the stories and struggles of students with EAL.

The researcher is an accounting lecturer who has spent more than 20 years teaching and mentoring African first-language students studying in EAL. Her extensive experience means that she is sympathetic to and knowledgeable of the circumstances of students with EAL, which she believed made the participants more willing to share their experiences. During the interviews, she aimed to establish a non-judgemental atmosphere where the students could express themselves freely. At the end of each interview, students were asked to reflect on the interview experience. The response by student F6 is typical of the responses of the sampled students:

> *It was touching, because I was able to talk to you about things I've never spoke to anyone about…* F6

There was potential for interview bias attributable to the 'teacher/pupil' environment, as the interviewees knew her as an academic. This limitation in data collection was considered acceptable, given that her direct experience with some of the courses that the students had taken in the first year improved her ability to analyse the students' responses more authentically (Jackling, 2005).

During the interviews, the reliability of students' responses was verified by asking them similar questions in different ways. The researcher was satisfied that students were consistent in their responses. The completed transcripts were made available to the students interviewed for them to confirm their authenticity.

To establish credibility, data were selected for reporting based on responses and reflections that were consistent between several of the participants (Thomas and Maglivy, 2011). Also, the data as presented should allow other academics with similar backgrounds to the researchers to recognise the plausibility of the results and analysis, thereby promoting the dependability and confirmability of the results.

Finally, it is acknowledged that the researcher's worldview and background would have affected her use of language, the way she posed questions, the lens she chose for filtering the information gathered from participants and making meaning of it, thus shaping the findings and conclusions of the study (Berger, 2015). The author's integrative worldview perceives reality as an interconnected whole (Hedlund-de Witt, 2013). She believes that the main challenge facing students studying in EAL is having to deal with the social and cultural practices of communicating in English on a sustained basis, as well as coping with the language of accounting. Her perception is that in the context of accounting education, language learning is mainly viewed as a neutral instrument of communication that students with EAL are expected to master through remedial academic literacy courses. Her belief is that because language is a socially embedded practice in the discipline of accounting, a social-contextual view of learning should be integrated with individual learning perspectives.

Qualitative inquiries of this nature produce results that are situationally unique and not comparable in other contexts (Guba, 1981). The description of the South African background of this case study, the purposeful selection of the interviewee's and the collection of thick descriptive data, are meant to provide findings that are context-relevant and which will allow their transferability to other settings (Guba, 1981).

RESULTS AND ANALYSIS

Students' language backgrounds

Students P2, P3, P5 and P7, who passed all their first-year courses, had very limited English backgrounds.

Students P2 and P3 came from rural areas in South Africa where their teachers taught them in their African home languages. The limited exposure to English is emphasised by student P3:

> *…a lot of students… don't have the English knowledge, because most of their parents didn't go to school …*

Student P2, for whom the interviewer was responsible as a bursary student, had this to say about meeting her on his arrival at university:

> *…actually I never spoke English back home, as in 'English'. The first time I remember was speaking to you; you were the first white person I spoke to in my life.*

Students P5 and P7 went to high schools in township areas. In South Africa, a township is a suburb or city that under Apartheid legislation was officially designated for occupation by underprivileged black people.   The school language experiences and difficulties in transitioning to university for these students echoed those of students from rural schools. Arriving at university, students such as these experience a culture shock. Student P2 was placed in a university residence with students of other races and languages:

> *…we couldn't really understand one another. So I had to use English. I remember the first 3 days I ended up locking myself in my room, because I couldn't deal with it anymore.*

Student P3 talked about her transition from her rural African home life to an urban English university environment, where she lived in private accommodation:

> *… It was all overwhelming, because … I'm the rural village girl in the city… I was alone, and emotionally it was overwhelming … I didn't know how to study … because accounting at university was different from accounting at high school… even the language – I remember the first time I went to class, I was just sitting there and I didn't*

get most of the words that was said in class… the lecturer would make a joke, and then I wouldn't hear the joke because it was hard.

The family backgrounds of these successful students influenced their decision to enter university. Student P5's mother completed her schooling as an adult, but was unemployed, having previously been a domestic worker. His father had never been to school and was a construction worker. He talked about his parents' influence on him and why he was at university:

…it was … the circumstances at home. You want to break that cycle and also you want to see yourself somewhere better... my parents … wanted to see us progressing…

In contrast to the four students who were identified earlier as having limited English backgrounds, students P1, P4 and P6 (successful in their first-year studies) had far more exposure to English at high school. Students P1 and P6 went to well-resourced quintile 5 (predominantly white, government) schools, and were educated in English and Afrikaans, while student P4 went to an independent school:

I was in an English medium school … I suppose I could say on average my English, and the knowledge I have of English was …on par with what the university required.

The seven students who were academically unsuccessful in their first year had a variety of language backgrounds. They all came from either township or rural schools. The under-resourced nature of these schools often resulted in a lack of suitably qualified teachers. Students were often required to study on their own in critical subjects such as mathematics*:*

…we didn't have a math teacher, throughout our matric year. So we were basically studying on our own, from study groups and watch learning channel materials, then I was able to do fairly well to get into the degree at least. F3

Many of the students who were unsuccessful in their first year were the first in their family to come to university. The expectations of their families are often very high. Student F7's mother is a cleaner. His home circumstances placed additional pressure on him:

…my Mother she was retrenched last year, she started working this year. It brings pressure to me, because I have a younger brother who I have to look for.

Students who struggled academically often came from relatively sheltered and structured backgrounds. They were likely to find university life liberating, and the unbridled freedom may account for their academic failure:

> *…there is freedom here and back in high school I always knew that my life was rooted in a way …But here …you have the freedom to do whatever we want …* F1

Students F2, F3 and F4 came from high schools where the teachers spoke English to them. For the other four students who went to non-English speaking high schools, the experience of not being able to speak in their home language at university was often overwhelming and resulted in anxiety:

> *… coming from a school where all the teachers speak your home language... it was very hard… I couldn't like raise out my own opinion, I couldn't ask a question, because I'm scared. What if I'm not going to say it …right, the way I want it to be?* F6

The limited English language backgrounds of the four students who were successful – P2, P3, P5 and P7 – were most similar to those of the unsuccessful students – F1, F5, F6 and F7. The linguistic experiences of these two groups of students are therefore specifically examined and compared in the following analysis.

Analysis of the interviews

Upon analysis of the first-order codes relating to students' experiences of and opportunities for using the macro language skills, differences were detected between the students, based on whether they had achieved academic success or not. The first-order codes were clustered into two main themes that emerged. The second-order codes were developed from these two themes (refer Table 2). Firstly, students who were academically successful were more likely to have participated in positive verbal interaction (listening and speaking) opportunities in both formal and informal contexts. Secondly, students' ability to interact with the written input they were provided with (reading) affected their academic outcomes. Students' experiences are therefore discussed in this order, and the analysis concludes with a discussion of their writing experiences.

Theme 1: Positive verbal interaction opportunities

Students' experiences of and attitudes towards listening and speaking socially or in an academic context were first-order codes in the analysis. The symbiotic relationship between these two skills became clear in students' interaction opportunities (or lack thereof). The second-order codes identified external environmental factors and internal cognitive and social factors, which, in the instance of the students who did well in their studies, played a positive role in their verbal interactions. For students who did not get ahead academically, the factors either negatively affected their verbal interactions or meant that positive interaction opportunities did not occur.

Processing oral input (listening)

In Lynch's (2011) review of listening research, he ascribes the inherent complexity of the listening process to internal listener related factors and, in particular for students with EAL, to external factors. Many of the students interviewed referred to these external factors related to the speaker's rate of speech and accent, the novel expressions and content used, as well as cultural references as being a challenge. For example, lecturers spoke too fast, made jokes they could not understand, and used unfamiliar terminology. The negative effect of these factors on the emotions and self-confidence of students who did not do well was evident.

> *Some words I did not really understand and I'd … have to ask someone…'what does this mean'? And at times I felt stupid…* F7

Successful students were more likely to have positive experiences of listening in lectures. For example, student P3 admitted to struggling at first to understand her lecturers, but her motivation to learn and positive attitude aided her. She also quickly understood the benefit of preparing for her lectures:

> *I prepare for class and most of the time when I prepare for class I understand the work.*

Students who were academically unsuccessful were more likely to disengage during lectures. They could not understand what was being said and became de-motivated, which meant that they were also less likely to prepare for class.

Besides better academic listening experiences, students who were successful also had more opportunities to interact socially and develop their reciprocal listening skills. This process of interaction is discussed further in the next section.

Producing oral output (speaking)

In the context of this study, interaction occurred when students asked questions in a classroom or tutorial, consulted with their lecturer or tutor, and/or spent time in conversation with peers who had more advanced English language proficiency.

Students who came from schools where their teachers spoke to them mainly in an African language (not in English), professed to greater levels of anxiety when required to speak in lectures and when consulting with their lecturers, than students who had been to schools where the teachers spoke to them only in English. Other factors were the large class sizes and students' anxiety that their level of English was not good enough, and that they might be judged or mocked if they spoke aloud in class. Successful students who felt anxious about speaking in the class were, however, more willing to consult with their lecturers:

> *…I'm feeling the pressure that if maybe I ask something and then my language is not that good, then I will turn into a laughing stock …if I couldn't ask questions in class then I made sure that I went to the lecturer to consult, because then it's better, it's one on one…* P5

Student P2 felt more comfortable participating during smaller peer group tutorials. He was then exposed to and could produce more language than he would have in a large classroom setting:

> *In a formal lecture, I really feel intimidated – I can't ask any question. But then tutorials …it's a small group and … my tutors were black guys… even if I use some slang …he can relate. So in tutorials, I didn't have any problems participating or asking any questions.*

Unsuccessful students were less likely to consult with their lecturers due to their lack of confidence in their use of English, and feelings of inferiority:

> *The English thing was also a problem, going to consult. And going there and asking a question, for me I felt like, 'okay if I go there, maybe the lecturer won't understand what I'm trying to say, maybe I'm too dumb, and I should just understand this.'* F6

The interaction of successful students with other English speakers enabled them to gain access to comprehensible input and extend their speaking capabilities.

One of the first probable reasons for student P2's eventual academic success in the first year was his response to the situation in which he found himself in residence when he was placed with students who could not speak his home language. He understood that he needed to interact with students who were more proficient in English than he was. This interaction would have exposed him to the terminology and grammatical constructions used by English speakers, thus promoting the development of his own English.

> *But then I just told myself… I have to engage – put me in a situation where I will be forced to speak English…luckily I had some relaxed guys. They were patient with me… I would ask them to repeat …what they're saying… Then even when I was talking …broken …they could just bear with me.*

While interviewing students who had failed their first year and who lived at home or in private accommodation, there was usually little evidence of sustained interaction with more proficient English speakers. They tended to be more insecure about their ability to speak English and often felt isolated. Student F5 talked about his struggles to make friends. He appeared to be very lonely in his first year and had no one to confide in when he was failing:

> *I felt so ashamed like to tell …even my friends … I couldn't tell my family... Because actually, I don't have those people who I call …best friends.*

The extent of formal and social interaction that students who passed their first year were exposed to appeared to be significantly greater than for those who had failed. Social interaction with English speaking peers and more formal interaction with tutors and lecturers all appeared to have a positive effect on the students who passed their first year.

Theme 2: Students' interaction with written input received

Studies of accounting students' reading behaviours and comprehension highlight the importance of students' interaction with the academic text. The interaction of successful

students with their textbooks was evident in their willingness to do pre-reading before class, their persistence with the material, even when it became difficult, and clearing up any misunderstanding as soon as it arose. In this study successful students preferred studying from their textbooks, and despite finding it time-consuming, took the time to make sure they understood what they read.

> *I'm the kind of person who in order to understand something, I have to sit down and read and concentrate ... it took time for me to start preparing for class, because ... I didn't know how do you prepare for class when you don't understand anything? I had to ...read. The textbooks were different ... the level of complexity ... was challenging.* P3

While both students who had passed and those who had failed encountered problems understanding and interpreting assessment questions, students who had been successful were more likely to display the meta-cognitive ability required to understand what their mistakes were:

> *It's what actually happened with me, with our year test. Like I looked at it, and I realized that many of the mistakes ... I did read the information, but then I did not interpret it correctly.* P7

In the case of academically weaker students, their limited interaction with the prescribed reading material was indicated by their failure to internalise their work:

> *...there were things you'd read maybe 10 times, I still don't get what's happening. I can't like take the information and make it my own.* F6

Students who were unsuccessful were more likely to misunderstand the information provided in assessments, as well as what was required in the assessments:

> *... So I realized sometimes we don't fail because we don't know what is required, but we fail because we don't understand the information given there.* F5

The interactive process required for readers to construct meaning from written material explains the differences in reading comprehension between the two groups of students. Reading comprehension requires the interaction of various cognitive skills of the reader. If readers use many of their working memory resources to process lower-level information,

such as the words and phrases used in the text, they will have less capacity left for higher-level comprehension processes. Due to less efficient construction processes, these readers' working memory resources may be depleted in generating the text-base. Consequently, less skilled second language readers may need to read the text more slowly or may need to reread it so that in the subsequent readings they have enough working memory resources for the second phase, namely to integrate meanings with prior knowledge and constructing a coherent mental representation of the text (Nassaji, 2007).

Students' perceptions of their written output

There were no identifiable differences between the two groups of students' writing experiences. The results of the first-order codes relating to written output are discussed here.

Students who were academically successful considered answering questions in English in written assessments relatively easy in their first year.

> *Writing English for me is not that much of a problem… because I'm not under pressure like having to respond on the spot as you're talking with someone, because I can re-think, gather my vocab together, and write exactly what I want to write.* P2

They did, however, find that it took them longer to write in English, and then they did not always finish their assessments on time:

> *…there are instances where I want to write something –but then to get the right word … is quite a challenge. … It's one of the things that contributes to not finishing the paper.* P5

Students who were academically unsuccessful were more likely to experience problems in writing English. Students F1, F2 and F4 expressed their discomfort, while students F3, F5 and F7 did not believe they had problems writing in English. Student F6 took her inability to write adequately during her tests very personally:

> *'Maybe I'm just too stupid …I don't understand' …because… under test conditions, I had a problem writing…* F6

Students did not always believe they had difficulty in producing written output. This could be because the amount of writing required in the assessments for their two main first-year courses, financial and management accounting, is limited, as they are more format and calculation based.

Discussion

The relationship between students' aural skills (listening and speaking) and their skills in receiving written input (reading) and producing written output (writing), is that in the first instance, listening and reading are receptive, while speaking and writing are productive. The core constructs of the Interactionist approach to SLA are based on receiving comprehensible input (while listening and reading) and then using interaction and negotiation for meaning to produce comprehensible output (speaking and writing) (Loewen and Sato, 2018). A schematic representation of the interaction between students' oral and written input and output that ensued from the results of the study is provided in Figure 2.

 [Insert Figure 2 here]

The results of this study indicate that the development of students' macro language skills is partially dependent on two factors: their exposure to positive external interaction opportunities, and their ability to engage in deep mental processing while reading to promote their understanding of academic material.

The benefit of 'inter'-personal interaction in this study came about because students were able to negotiate for meaning with other English speakers. Feedback received during listening and speaking allowed students to make connections between what was said and what was meant, and to adjust and improve their comprehension and language use. However, this negotiation process would have been moderated by cognitive factors, such as attention paid by the student to feedback received, and by students' emotions and attitudes (affective factors). Students who lived in an English-speaking environment and who had support from English speaking peers were less isolated and were, therefore, more likely to have the self-confidence necessary to engage in positive social interaction. Students who were successful displayed more motivated behaviours, such as preparing for class and being willing to consult when they did not understand, thereby improving their academic interaction opportunities.

'Intra'-personal interaction took place through students' ability to make sense of written input. Students' cognitive processing abilities are reliant on their level of background knowledge. Students' willingness to improve their knowledge by taking time to understand what they were reading, persisting even when they found material difficult, and obtaining assistance when necessary, appeared to have a better comprehension of written input.

These results fit into the theoretical framework for SLA built on Vygotsky's description of human learning as an inherently cognitive process that develops through interaction within cultural, linguistic and institutional settings (Evensen, 2007). He believed that individual learning happens on two levels; basic learning occurs first through a process of social interaction between people, and as this learning is consolidated it is internalised within an individual's cognitive function (Evensen, 2007). This would mean that concerning the two themes emerging from this study, that learning through 'inter'-personal interaction happens before 'intra'-personal learning.

This research was aimed at understanding the difference between academically successful and unsuccessful learners. Part of the reason for the differing academic outcomes is because as Evensen (2007, p.340) notes: "there are differences between learners as to their ability to actually craft the input they then receive" and that "their role as learners … is not a passive one" as "the 'output' they create as learners may be equally important for learning as the input they are offered". This speaks to the impact of cognitive and affective factors on a student's learning outcomes. So, what of the impact of social interaction? Evensen (2007, p.341) reflects that "a social environment may (or may frequently not) facilitate learning and acquisition." It is clear from the results of this study that differences in social exposure played an important part in the language and learning experiences of the participants.

CONCLUSION AND RECOMMENDATIONS

This study introduces into the literature a description of the listening and reading (input) and speaking and writing (output) experiences of first-year students studying accounting in English as an additional language, and how these experiences impact their academic success. Using thematic analysis, the individual students' descriptions of their experiences could be preserved (Smith and Firth, 2011), while exploring connections within the data. The themes that emerged indicated that students' ability to interact with their study material,

and their exposure to positive verbal interaction opportunities in both formal and informal contexts, may have contributed to their academic success.

Based on the work of Koch and Kriel (2005) this study builds a bridge between accounting education and SLA research as suggested by Carstens (2013) by using aspects of the Interactionist approach to SLA (Evensen, 2007) as a framework to explain the results. As a result of this, a theoretically rigorous linguistic foundation is provided for pedagogical interventions that incorporate language skills into the accounting curriculum and learning materials.

This research suggests that students with EAL may be assisted in the study of accounting by educators taking cognisance of the communication anxieties of students with EAL and structuring the interactions during lectures, tutorials and consulting to provide a comfortable environment for students to engage. Also, accounting educators can ensure that students learning materials are accessible and comprehensible, particularly at the introductory accounting level. Students reading behaviours can be improved by paying attention to the type, format and level of learning materials that are provided and prescribed. Investigating and implementing techniques such as previewing the chapter, developing focus questions, mapping, learning Cloze terms, talking-the-chapter and thinking meta-cognitively (Pritchard *et al.*, 1999), could also help to improve students reading abilities and comprehension.

Furthermore, allowing students to collaborate on academic tasks that require extensive language use in groups specifically configured to include both English first-language speakers and students with EAL, would allow the latter group of students to access meaningful input and to produce output (Lucas and Villegas, 2011). 'Collective scaffolding', where students work together on a task, has been shown to produce results that students would not have been able to produce individually.

Finally, providing tutorials or consulting opportunities to students with EAL in their home language(s), and glossaries of terms and definitions translated into their home language(s). Successful senior students with EAL could be gainfully employed as tutors and mentors for entry-level students.

LIMITATIONS OF THE STUDY AND DIRECTIONS FOR FUTURE RESEARCH

As this paper formed part of a doctoral study, only the first author conducted the coding of the data and the identification of themes in the data. The analysis and results were discussed with the doctoral advisors. While the benefit of this route is that the method of analysis was consistent across the interviews, it did not provide for alternative viewpoints (Fereday and Muir-Cochrane, 2006). The interactive effect of the researcher's position and sociocultural context on the research process and outcomes is acknowledged. Ideally, for studies of this nature, a team of researchers should be involved in checking their own biases as well as each other's, through peer review and peer support networks (Berger, 2015).

The findings of this study are grounded in the language and learning experiences of 14 students at one higher education institution in South Africa. In further research with different students in diverse settings, the collection and interpretation of data by several researchers in different positions will provide additional as well as unique insights into the language and learning experiences of students with EAL in the variety of distinctive contexts in which they are located.

Every accounting educator will understand that there are a multitude of reasons for the academic success or failure of students with EAL, which are obviously beyond the scope of this work.

The linkage that is made in this research between students' technical English language skills and how these are acquired in terms of an Interactionist approach to SLA is taken for granted in applied linguistic research (Loewen and Sato, 2018). What is not common however is for accounting educators to integrate SLA theory into their understanding of how students with EAL learn English while studying accounting. Further interdisciplinary research is needed to provide a theoretical basis for effective pedagogical strategies that will assist accounting students with EAL in learning the language of accounting.

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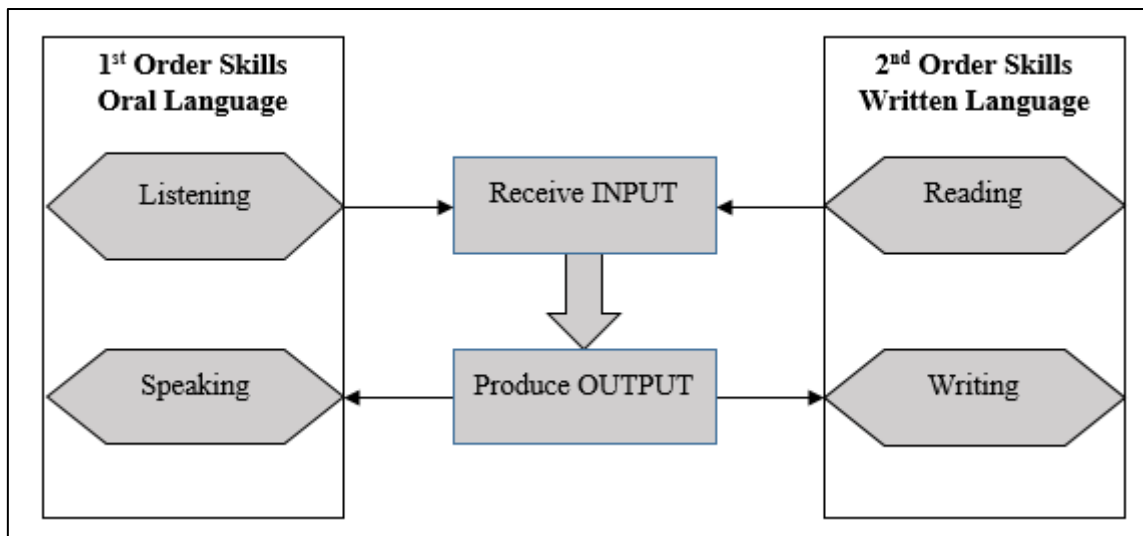**Figure 1:** **Basic grouping of macro language skills**

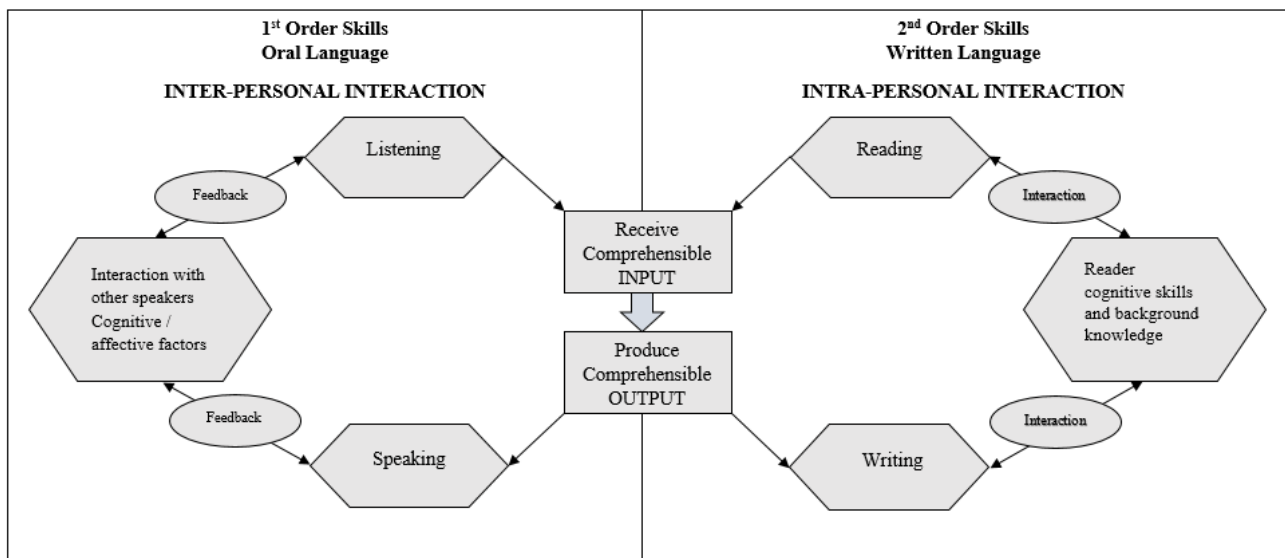**Figure 2:** **Interaction between students' oral and written input and output**

Table 1: Profile of the participating students

Student pseudonym	Race	Gender	Home language	Grade 12 first language	Pass/Fail[1]	High school quintile[2]	High school language[4]	Primary school language[4]
P1	White	Male	Afrikaans	Afrikaans	Pass	5	English/Afrikaans	Afrikaans
P2	Black	Male	Sepedi	Sepedi	Pass	2	Sepedi	Sepedi
P3	Black	Female	Tshivenda	Tshivenda	Pass	3	Tshivenda	Tshivenda
P4	Black	Male	Sepedi	Sepedi	Pass	Ind.[3]	English	English
P5	Black	Male	Sepedi	Setswana	Pass	1	Setswana	Setswana
P6	Black	Female	Sepedi	Afrikaans	Pass	5	Afrikaans	English
P7	Black	Female	Xitsonga	Xitsonga	Pass	3	Xitsonga	English
F1	Black	Female	Xitsonga	Setswana	Fail	4	Setswana	Setswana
F2	Black	Male	IsiXhosa	Setswana	Fail	3	English	Setswana
F3	Black	Male	IsiZulu	isiZulu	Fail	4	English	IsiZulu
F4	Black	Female	Sepedi	Sepedi	Fail	3	English	Sepedi
F5	Black	Male	Tshivenda	Tshivenda	Fail	2	Tshivenda	Tshivenda
F6	Black	Female	Sepedi	Sepedi	Fail	1	Sepedi	Sepedi
F7	Black	Male	Setswana	Setswana	Fail	4	Setswana	Setswana

[1] Pass = Passed first-year compulsory courses on first attempt otherwise = Fail

[2] Quintile ranking of the high school student attended: Quintile 1 being the poorest schools and quintile 5 the least poor schools

[3] Ind. = Independent school, i.e. not funded by the government, but the students write the same school leavers' examination

[4] Language mainly spoken in school classroom by teachers

Table 2: Interview questions and development of codes and themes

Questions	Macro Language skills (Figure 1)	1st Order (*a priori*) Codes	Difference between two groups	2nd Order (*a posteriori*) Codes
Which language do you speak at home? Which language did your primary and high school teachers mostly speak?	Background	Home language School language	Two groups identified: Six students with English/Afrikaans high school Eight students with limited English exposure – greater adjustment required to English at university.	
What was your experience in coming to university and studying in English?	Experience of English environment	English level first year: Easy/moderate/difficult		
Where did you live while you were studying in first year?	ORAL SKILLS/ INPUT AND OUTPUT Opportunities for **listening** to and **speaking** English **socially.**	Social environment: Private/Home/Residence	Positive verbal interaction opportunities in a social context	Lived in English speaking environment Support from English speaking peers Feelings of isolation
Where did you go for help and support in first year?		Support structures: Family/Peers/Senior students		
Tell me about your experiences of being able to listen to your lecturers in class.	ORAL SKILLS/ INPUT Reflections on l**istening** to lecturers	Listening to lecturers: Easy/Problematic/Reason Note-taking in class: Not done/easy/difficult	Comprehensible (oral) listening input	Prepared for class Emotional attitude Understood lecturers
Tell me how you feel that you cope with the amount of reading you have to do and the textbooks and notes that you use to study and how long it takes to read and understand?	WRITTEN SKILLS/ INPUT Reflections on **reading:** Study material and Assessments	Reading English textbooks Easy/Problematic/Reason	Comprehensible (written) reading input	Time taken to understand Persistence through difficulty Feeling of being over-whelmed
Reflect on the tests and exams you wrote and your ability to understand the questions and what was required.		Reading Assessments: Easy/Problematic/Reason		
How do you feel about communicating in English?	ORAL SKILLS/ OUTPUT Reflections on English **speaking** ability	Perception of ability to speak English: Easy/Problematic/Reason	Positive verbal interaction opportunities	Level of confidence Lived in English speaking environment
How do you feel about asking questions and/or participating in class discussions during lectures (tutorials)?	**Speaking during** lectures (large groups) and tutorials (smaller groups)	Class Participation: Yes/No/Reason	Positive verbal interaction opportunities in an academic context	Anxiety in large groups Willingness to consult with lecturers and tutors Participation in tutorials
Are you comfortable consulting with lecturers (tutors)? Why/why not?	**Speaking** to lecturers and tutors **in person**	Consulting Lecturers: Yes/No/Reason		
Tell me about how you experience writing (assignments, test, and exams) using the level of English required at university.	WRITTEN SKILLS/ OUTPUT Reflection on writing for assessments.	Assessment writing: Easy/Difficult/Reason	Students did not express undue concern about writing in English.	