English Presentation Skills Development in the Meiji-York Accounting Program

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I Introduction

The development of English language skills for students participating in the Meiji-York Accounting program has been a key factor in the development of Business Communication and Business Presentation courses at the School of Professional Accountancy at Meiji University. A previous paper (Naoumi, 2007) situated the program in the field of English for Specific Purposes (ESP) and its academic sub-section, English for Specific Academic Purposes (ESAP), and identified the importance of a key area in these fields: the cycle of needs analysis → course development → evaluation (→) needs analysis. This is a rather simplistic representation of the reality in which there is more crossover (Dudley-Evans & St. John, 1998, p. 121). The implementation of new research and developments, particularly in needs analysis, is an important aspect of this cycle, and there have been recent reaffirmations (Hyland, 2002; Long, 2005) that a “one size fits all” approach does not meet the specific needs of specialized subjects and that more studies are needed in these areas. Moreover, to date in the field of ESP and ESAP, there are very few studies on either the interactions with clients in professional discourse used by accountants or the use of discipline specific presentations in courses for accountants studying in a second language.
One issue in ESP and particularly in English for Academic Purposes (EAP) is whether a language course, too narrowly focused upon specific language items and skills, can contribute to an improvement in overall language proficiency, given the short duration of the course and multiple demands on student time. Consequently, the issue arises whether such courses can achieve a balance between general and specific language proficiency development. Another issue is that the language teacher is often a non-specialist in the content course taught by the subject specialist, in this case the lectures offered at the Schulich School of Business. Close collaboration with content teachers and observance of the course over a period of time is a partial solution to this lack of content knowledge as the language teacher is given access to authentic materials which can be adapted for use in the classroom. After adaptation, input from specialist content teachers is also necessary to ensure that these materials achieve their purpose.

In the field of ESP, a recent analysis of professional discourse used by accountants, Burns & Moore (2008) emphasizes the importance of communication skills development citing the findings of previous research (Barham, 1995), based on a survey of 218 US professionals in major accounting companies, that clarity and organization were the major skills for retention and advancement. This they argue is reinforced by (Terblanche, 1998) who stressed the importance of accountants as “communication facilitators” rather than merely calculators of figures. Clarity and organization and communication skills development through the analysis and presentation of financial case analyses in English is not only important for students studying in the Meiji-York Accounting Program but also for students looking at careers in international accounting. The subject content analysis is the domain of the specialist Japanese teacher, but the English language course developer can make a major contribution to improving the quality of the way that analyses and recommendations are presented in English.

Clarity and organization and communication skills development have been extensively researched in Business English and there is now a wide choice of materials on presentation skills development for students enrolled in business English courses. At the tertiary level in education, greater emphasis has put on developing academic writing skills so there is a need for more research into oral skills to redress the balance. Also there is a need for more studies on what kind of oral skills are necessary in specific disciplines. This paper reports on one aspect of oral skill development in English in the Meiji-York Accounting Program, presentations.

II Literature overview

1. Specificity in ESAP

Hyland & Hamp-Lyons (2002) argue that previous research has shown that “there is clear evidence that academic discourses represent a variety of specific literacies” (p.5). They also argue the growing awareness of the importance of the existence of different ways of viewing the world and related to this, the necessity for students to understand discipline specific practices, genres and conventions.

In spite of this there has been a movement within ESP towards a general skills
development approach, a 'one size fits all' (Hyland, 2002). Proponents argue that language teachers lack the specialist content knowledge to adequately use the content in their classes or that most learners are unable to cope with the lexical and grammatical complexity of the materials. Others argue in favor of the existence of 'core' competencies and lexis and still others argue that there are not the funds available for highly specialized discipline-specific research projects. Hyland contends that these arguments lose force if the fundamental purpose of ESP remains to prepare students to deal with the demands of the materials, practices and conventions of their discipline as more and more research reveals the differences even in the frequency and nuance of items in the Academic Word List (Hyland & Tse, 2007; Martinez, Beck & Panzer, 2009).

Unfortunately, although there is research into many aspects of EAP, research into oral skills remains scarce, particularly in the oral genres such as asking questions during lectures and tutorials, participating in seminars and discussions, giving presentations, interacting in laboratory and workshop settings and describing data. (Flowerdew & Peacock, 2001). Moreover, they continue, although the discourse structure of the typical presentation was described by Price in 1977 and areas of focus were recommended by Lynch & Anderson in 1991, there has been little follow up research particular to specific disciplines If, as Hyland contends, specificity needs to feature much more in ESP and ESAP then more research into the uses of presentations in specific disciplines that use specific approaches like case analysis is necessary. To date, accountancy remains an under researched area, both in professional contexts and in the classroom.

2. Business presentation

The early focus of English for Occupational Purposes (EOP), another sub-section of ESP, was on the teaching of language but in the 1980's there was a movement towards a more functional approach and the teaching of skills, which drew heavily upon the skills training courses developed in first language training courses in the business world (Dudley-Evans & St. John, 1998, p. 29). Interestingly, the authors date the beginning of courses adopting the business studies approach using case studies to this period with the appearance of a course called Agenda by Cotton & Owen in 1980. This decade also saw the development of seminal textbooks on giving business presentations, with titles like Effective Presentations by Comfort & Utley in 1995. This trend has continued and now business English courses, such as Intelligent Business and Market Leader offer skill development and also feature case studies in which the language has been tailored to the proficiency level of the students while reflecting the realities of business situations and thus engaging the students cognitively without overburdening them linguistically. Moreover, these textbooks require the students to present their findings through a variety of tasks reflecting the business context such as writing emails and memos or preparing a presentation for a business meeting. Dudley-Evans & St. John concluded their overview of the development of business English within ESP as having moved toward "a general recognition that language teaching needs to take on board the business context within which communication takes place ... it is vital for people to communicate across borders and to bridge cultural gaps" (Dudley-Evans & St. John, 1998, p. 30). This observation reinforces the need for course and material developers to constantly re-evaluate
their learners' needs. The next step is to establish what business presentations courses need to offer.

In a chapter on the skills in EOP and EAP, Dudley-Evans & St. John (1998) identified the following areas for teaching presentation skills. The first area is the structure of the presentation, and touches on the use of effective visuals and the specific spoken language used to introduce them. The second area they describe as "voice work" and they emphasize the effect that poor intonation has on presentation clarity. The final area they refer to is "advance signaling or signposts" to "help listeners follow both information and arguments and recognize the significance of visuals" (Dudley-Evans & St. John, 1998, p. 113). This description provides a useful starting place for a discussion of the issues involved in presentations but one weakness is that, although they refer to the listener, they do not sufficiently make clear the significance of the listener in determining whether a presentation is successful or not. They also only briefly touch on presentation evaluation criteria through a reference to a need for checkpoints. These are areas for further discussion in Section 3 of this paper. Finally first language study skills series, for example, on how to engage the audience (Luecke, 2003) has a section on presentations using Greek rhetorical principles that can be adapted for the second-language context in order to give students a wider picture of the variety of presentation formats. Next, a brief overview of the literature on case methodology and developments in ESP provides some general background to some of the presentation-skills issues in the Meiji-York Accounting Program.

3. Case study methodology

The history of the case study methodology and how it used in different subject disciplines is well documented (Piotrtrowsky, 1982; Westerfield, 1989; St. John 1996; Boyd 1991 and Jackson 1998), so a brief introduction to the case study methodology used in business studies contexts and business English courses is necessary. In a book written for first language students hoping to improve their approach to case studies, the rationale behind their use is described as follows:

Cases enable you to learn by doing and by teaching others. What you learn becomes deeply engrained and stays with you. The repetitive opportunity to identify, analyze and solve a number of issues in a variety of settings prepares you to become truly professional in your field of work:

...There is a wealth of learning opportunities in each case that you unlock each time you put yourself in the decision maker's position. It is the cumulative impact of these different case challenges that will permit you to take on future tasks knowing that the process of tackling decisions effectively has become a major personal asset. (Mauffette-Leenders, Erskine & Leenders 2005, p. 4)

and the skills developed are categorized as:

1. **Analytical skills.** The case method enables you to develop qualitative and quantitative frameworks to analyze business situations, including problem identification skills; data handling skills; and critical thinking skills. You are forced to reason clearly and logically in sifting carefully through the data available.

2. **Decision making skills.** The case method pushes you, on the basis of your analytical work, to
assess what can be done and to make decisions. You will learn to generate different alternatives, to select decision criteria, to evaluate alternatives, to choose the best one, and to formulate congruent action and implementation plans.

3. **Application skills.** Cases provide an opportunity for you to practice using the tools, techniques, and theories you have learned.

4. **Oral communication skills.** The case method provides ample opportunity not only to listen to your colleagues but also to express yourself, construct arguments and convince them of your views. Thus, a whole series of speaking, listening and debating skills are developed. In this exchange of ideas and arguments, you learn to think on your feet, consider others’ viewpoints as well as to take and defend your positions.

5. **Time management skills.** Under the heavy pressure of case preparation and the juggling of your various responsibilities, you are forced to schedule educational activities carefully and manage time effectively.

6. **Interpersonal or social skills.** The case method, through small group and large group discussion, promotes learning how to deal with your peers. This learning includes conflict resolution skills and the art of compromise. Because so much of your future work will involve committees, task forces, boards or project work, learning to work effectively in a group will differentiate you.

7. **Creative skills.** Because no two business situations are quite the same, the case method encourages looking for and finding solutions geared to the unique circumstances of each case. This method invites you also to use your imagination in problem solving, as there are normally multiple solutions to each case.

8. **Written communication skills.** Through regular and effective note taking, case reports and case exams, you learn the skills connected with effective writing. Emphasis on writing skills varies depending on the program you are enrolled in but often takes on a high priority in business programs, as a key factor of success in management.

(Mauffette-Leenders, Erskine & Leenders 2005, pp. 5-6) The authors also stress the learner-centered approach of case study methodology. They encourage students to fulfill three expectations: take an active role in their learning as the output depends on the amount of input, both individually and as a group; follow a code of professional conduct, firmly entrenched in ethics; and commit themselves to ongoing learning because the case method succeeds only through "faithful, regular repetition of the learning process, and the sharpening of your skills". (Mauffette-Leenders, Erskine & Leenders 2005, pp. 7-8).

These sentiments are echoed in an introduction to a textbook for cases in financial accounting (Richardson (ed), 2007). The editor uses a taxonomy of educational objectives (Bloom 1956) to argue that the first three stages of professional competence development (knowledge, comprehension, and application) can be addressed by lecture-based accounting courses and students will be able to prepare or analyze financial reports under the supervision of others. Such courses he argues do not develop the competencies needed to act as independent professionals (analysis, synthesis, and evaluation), areas addressed by case analysis and discussion. He concludes:
Financial reporting, by its very nature, requires that judgment be exercised. The measurement and disclosure of the financial state of a company is not a matter of mechanically applying rules. Financial reporting is guided by the role that financial reports play in society and thus by the needs of the users of those reports. When faced with any set of transactions, managers have choices to make about how those transactions should be measured, summarized, and reported. Users of financial statements when reading those reports must consider how the choices that have been made will affect how they interpret that information. The choices managers can make are constrained by accounting principles (GAAP) in some cases; even so, judgment is still required when principles are applied in certain circumstances. In addition, many businesses are not required to follow GAAP and may develop accounting policies that best meet their particular needs. To properly play their roles in this process, financial report preparers, auditors, and users need to develop their judgment skills. (Richardson (ed), 2007, p. 24)

This development of principled judgment through case study analysis and discussion is a feature of the international accounting course offered in the Meiji-York Accounting Program. In a lecture on a case analysis, Mawani (2005) argued that this approach of ”Adopting multiple stakeholder viewpoints and evaluating alternatives based on how well they satisfy accounting principles as well as simultaneously how well they satisfy stakeholder objectives is an excellent way to develop professional judgment in accountants aspiring to work globally”. Students participating in the course have the opportunity to identify issues and generate alternatives in cases chosen by the content specialist lecturer in Canada and approved by the content specialist lecturer in Japan.

The case study approach meshes well with the rationale behind ESP that students learn by engaging with content in the target language and that this content should be perceived as being relevant to students’ present and future needs. Oral communication skills are also highlighted as the authors stress the need ‘to express yourself, construct arguments and convince them of your views’. Burns & Moore (2008) reveal that adequate professional communication skills are considered to be lacking among recent graduates in accounting so students need to develop these areas during their time at university, and in the field of international accounting, they need to be able to do this in English. Students in the Meiji-York Accounting Program are given the opportunity to experience oral presentation of case study analyses in English for a non-Japanese and Japanese specialist audience. This experience and the resultant feedback they receive is a crucial learning experience for their future in international accounting. However, the complexity of the language used in first language case studies necessitates the provision of adequate support by the English language teachers, if the students are to be able to understand the information in the case, analyze it and present the results of the analysis successfully.

One criticism of ESP is that the language teacher is usually a non-specialist and therefore will imperfectly understand the task. Specialist content teachers making available authentic materials that can be adapted to the proficiency levels of the learner by the language teacher can overcome this. Such materials are already available in the form of the case studies that are now an integral part of business English materials, therefore a similar approach to the financial
accountancy case studies in the Meiji-York Accounting program is a long-term option for English language course developers. In the short-term one area where student performance can be improved is presentation of their case study analyses and recommendations. The movement toward specificity is relevant to the Meiji-York accounting program because of the elements that must appear in the presentation and the complex genre specific language that must be displayed. Before investigating the specific presentation needs, some discussion of how these needs are evaluated and also what is usually taught in business presentation classes, follows.

III Needs analysis and presentation skills

1. Why needs analysis?

Proponents of ESP stress that one of its benefits is that students learn not only language skills but acquire knowledge of new content as well. Therefore, needs analysis seeks to establish what kind of content will be most relevant to their future careers and also what kind of skills will be most useful to them. Needs analysis is considered a key factor in ESP course design but how it should be conducted and what it should be seeking to establish remain areas where researchers disagree. Basturkmen (2006) provides an overview of the major areas of contention in the literature on needs analysis. Some of the main criticisms are that a narrow concentration upon specific language and skills does not lead to language proficiency development and indeed may marginalize the learners. Another area of contention is that learners are often unable to perceive future needs. Related to this is the concern that needs analysis will be driven by the institution rather than the learners. Finally what kind of data gives a clear picture of needs remains problematic. Long (2005) voices the need for a better methodology and more research into needs analysis but at this point in time, albeit, imperfect needs analysis does provide course designers with a tool for identifying what content and skills learners will need to perform in particular contexts.

In the university context, where many students can be classified as pre-experienced and therefore unable to perceive future workplace needs, needs analysis surveys are heavily dependent upon input from professionals working in the field, content specialist teachers and language teachers, usually in the form of questionnaires, surveys, interviews and discussions. Information about the students English language experiences and perceived proficiency can come from pre-course questionnaires and self-introduction activities. Language proficiency tests help place students with similar levels of listening and/or reading proficiency together. Speaking and writing tests are more difficult to administer before the course. However, as the courses evolve student input from course evaluations and also measurements of student success through class work and tests play an important role in shaping the courses so that they better meet student perceived needs as well as teacher perceived needs. One important issue is the difficulty of the language used for writing first language accounting cases. Research into content based methodologies and task-based methodologies shows that the immediate use of lexically dense or grammatically complex language discourages students from interacting in the target language and from practicing the oral skills that they need to develop in English. Students have commented favorably on the use of the
cases that are found in most textbooks as a first step.

Therefore, what kind of needs analysis has been conducted at Meiji? Listening tests and initial pre course questionnaires collected over three years indicate that the majority of students taking English courses to date have only studied in mandatory university classes, many of which have not focused on the development of oral communication skills. Consequently it can be argued that there is a need to establish a basic proficiency base in oral communication skills, such as presentation, and reactivation existing knowledge about English before addressing the needs of specific courses, such as presenting principle based case analyses in English. Self-evaluation by students of their own presentations as well as their peers has helped to clarify areas in which students need to develop more competence. The English language teachers involved in the initial planning of the courses attended lectures and workshops about the use of case analysis and were able, through discussion with specialist first language instructors, to establish the existence of differences in the presentation format used, which will be discussed in more detail in Section 4.

Direct observation of the students’ performance at Schulich by language teachers has offered continuing opportunities for recognizing areas of difficulty that could be addressed by the language course at Meiji University and YUELI at York University and these too have been factored in. The value of such an opportunity to observe the course firsthand and to see how different groups of students have responded to the challenges of the program is incalculable in the professional development of the language teachers.

The students in the Meiji-York Accounting Program over the last four years have come from very different backgrounds, but the number of students with work experience has decreased significantly. Students with work experience tend to have had more experience of presentation in business contexts but few students have had experience of business presentations in English. Consequently, Business Presentation I at Meiji University offers a course in basic business English presentation skills. What skills then does the course seek to teach?

2. Content and structure

There are now many excellent textbooks and photocopiable resources, either concentrating solely upon presentation skill development in English or with sections on it. One important area of instruction covers the types of presentation structure that are used in different workplace contexts. Students learn the functions of the different parts of the presentation: the introduction, body and conclusion. They learn that presentation can take different forms dependent upon whether the purpose is descriptive and informative or persuasive. Specialist materials for presentation have begun to introduce acronyms to help the students remember the different parts of the presentation. One (Emmerson, 1999) popular with students is BOMBER B (Bang, Opening, Message, Bridge, Example, Recap and Bang) This is a clear structure for students to follow and they soon become adept at incorporating the different parts. They also learn the importance of signal words or signposts to the development of the presentation such as “Now, let us move on the first point today.”

The importance of creating good, clear visuals is stressed at this basic level. The visuals created are usually power point slides and after student presentations considerable time is devoted
to feedback on the slides. Clarity and organization of the content is stressed and students have to summarize the information they have collected rather than present it as a series of discrete points. Students are encouraged to have their slides proofread by the instructor to avoid errors in English that confuse or irritate the audience. As the students will have to present accountancy related information this is must be included in the presentations and also must be graphically presented. Unfortunately, there are very few teaching materials designed to facilitate presentation of this kind of information and the students and teacher have to work together on the English for the slides the students want to produce. Nevertheless, the underlying principles are the same

The necessity of understanding the concept of "audience" is stressed in all presentation teaching materials. The students have to ask themselves who their audience is, what they already know and what they want to know. This concept is particularly difficult for students with little or no business English. Failure to inculcate the concept of audience and how to express it in English at the basic level will negatively impact on the students' ability to present aspects of the case study analysis such as financial reporting objectives.

One tool to develop this is evaluation. Recent DVD materials for presentation have adopted an approach that allows students to critique short presentation excerpts according to set criteria before showing them a revised version. This is particularly effective after students have finished their first presentations. Sometimes giving the students the opportunity to present a revised version of their presentations can be more effective than giving new presentation tasks. Once the burden of data collection and collation is removed, students are able to address weaknesses in slide presentation and to work on their delivery skills.

Another important tool is the preparation of questions at the end of the presentation. Students are reluctant to ask questions and need considerable practice in question forms. Answering the questions forces the presenters to defend their views and also to recognize problems for the audience due to poor organization or insufficient content. Often however, even if the slides are clear and the presentation is well organized, problems with the delivery of the presentation affect its success.

3. Delivery skills

Similarly these have been comprehensively researched and there is a wealth of material for teachers to exploit. Moreover, the new TOEIC IBt Speaking Test now has a question designed to test candidates' pronunciation and use of stress at both the word and sentence level, attesting to the fact that this is a problematic area. Developing proficiency in rhythm and pacing is not easily achieved but the students can benefit immediately from increased awareness of how these can impact on the presentation.

Body language and eye contact can now be taught in ways that do not threaten the confidence of weaker or shyer students. Short one or two-minute tasks are more effective for building confidence and skill development than long presentations, for example, introducing the presenters or short examples of introductions or conclusions. Donna (2000) advocates an activity in which key signposts to the presentation are gradually removed and the students have to replace
them. Students have to learn how to introduce visuals without reading the information point by point and how to retain eye contact with the audience. Learning to highlight important points on tables or charts, how to introduce them and how to interpret the information for the audience is difficult even for proficient students. Large numbers are often areas where students stumble and lose momentum so how to read these needs instruction. A very effective activity is one in which a student describes a graph, such as the fluctuation of production figures and others have to draw it. This forces students to ask for clarification. By the end of the course the students, even those with lower speaking proficiency at the beginning, are able to display pragmatic competence and are ready to move on to problem-solving through case studies adapted for their language proficiency level but with content that engages them.

4. Adding an academic element to business presentation

Although there are many textbooks and resources that cover communication needs in the workplace for work experienced employees or new hires, there are few that directly address the needs of pre-experienced students in tertiary institutions. Many teachers successfully adapt the existing materials in courses that aim to improve performance in future workplaces but there are few that address the future academic needs of students hoping to study in MBA programs, for example. Much of the training for such courses is done through pre-MBA programs that students enroll in once they enter the university of their choice. Researchers and practitioners in English for Academic purposes have highlighted the need for better listening skills, note-taking skills in lectures and while reading, the need for better strategies for reading; a better grasp of discourse patterns, more awareness of discourse markers, better discussion skills in seminars and a better understanding and grasp of the different types of writing assignments. However, these only partially address the needs of specific academic disciplines like accountancy in which students have to present orally or in written form their case study analyses and recommendations.

Situation → problem → response → recommendation, or as it is often called problem-solution, is a very important textual pattern in academic English and is included in all English academic support courses. Lexical features of the pattern have been researched (Hoey, 1993) and it is now much easier for second language students to replicate the pattern effectively in presentations. As many textbooks now offer case studies at the end of each chapter that are designed to engage the students’ interest while enabling them to practice the vocabulary, grammar or discourse they have learned, presentation of these lexically and grammatically modified cases is one option in the second language classroom. However, the question remains about whether this general pattern can be applied without modification to case analysis in English for Specific Academic Purposes in fields such as accountancy or whether this is indeed an example of specificity and needs to be better understood by language teachers. There has been some research into problems in implementing a case analysis approach with Chinese students (Jackson, 2004) but this study addressed the interaction between the lecturer and students and not the framework of presentation skills, which may be a unique feature of the Meiji York Accounting Program context, but has implications for how students can be helped to present their analyses and recommendations.
with clarity and organization.

IV Specific case analysis presentation skills

1. Meiji-York Accounting program context

Research into another area of second language education using content in North America that overlaps with ESP in Britain is content-based instruction (CBI). As the Meiji-York Accounting program content instruction occurs in Canada, a basic continuum developed from earlier descriptions of types of CBI (Brinton, Wiese & Snow, 1989; 2003) described by Stoller (2008) is useful in describing the teaching context in Canada. At the content-heavy end of the CBI continuum are adjunct language courses that are linked to regular content classes; in the middle are sheltered courses for second-language learners taught by specialist content teachers often with no second language teaching experience; and finally at the language skills development end are theme-based courses taught by second language teachers. The Meiji-York Accounting Program in Canada is a sheltered course taught by a specialist accountancy lecturer with no second language teaching experience and the experiences of the lecturer correspond to those documented for Chinese students (Jackson, 2004). There are also language support classes provided by second language teachers at York University who attend the lectures which are best described as being similar in intention to the adjunct classes linked to regular specialist content classes in CBI.

The students attend 18 hours of specialized lectures in international accounting. During the classes, they also present their analyses of cases on different accounting issues. A feature of the sheltered course is that it was decided that the students should do oral presentations in groups or pairs, rather than participate in a general class discussion or perform writing tasks. In 2009, the students received feedback on their presentations and were encouraged to resubmit them. This corrected feedback of student presentations together with the cases and possible solutions for cases over a four-year period have provided some data for the language teacher, who is seeking to improve the level of English used in the presentations. However, to safeguard student privacy and to avoid publication of the solutions, the data at present can only be used to indicate the existence of a framework for presenting the analyses, areas of linguistic challenge, and areas for future study.

2. Preliminary findings

The first step was to try and establish whether or not there is a specific framework for students to follow when presenting their analyses. A valuable resource for both the non-specialist language teacher and the students are the PowerPoint slides accompanying a lecture given at Meiji University entitled “A Guide to Case Analysis” (Mawani, 2005). The course readings also give the students a guide to how to carry out the case analysis and prepare for the presentation in English. Finally early discussions with the specialist teacher established that such a specific framework existed.

The findings of the preliminary analysis is that the situation problem response recommendation pattern does have to address discipline specific areas such as facts user/
Objectives alternatives/ constraints/ issues recommendation. What then are the language challenges in each?

Facts

This part of the presentation requires good summary skills. Summary is not a presentation of a list of facts, but the selection and organization of relevant information that can be used later in the presentation when discussing the issues, alternatives and giving recommendations.

It is important that students don't just repeat the statement of facts within the case. Instead they should focus on selecting facts that are relevant and material, and summarize them in a way that can be formulated as alternatives (e.g. straight line or accelerated depreciation) or criteria (future benefit or current benefit only. Facts can be interpreted in the analysis section, where ambiguities can be resolved. This will allow the case analysis towards a logical recommendation. (Mawani, 2005)

Developing summary skills is an important part of academic support course and the dense lexical and grammatical nature of the cases present other special challenges for the students. Dense nominalizations, such as “staggered progress payments” or “100% shareholder with bank financing” are a feature of the PowerPoint slides. Feedback suggests that students need practice in how to present the information on the slides with more clarity and organization. Students also need to introduce their role and their consequent perspective. What tenses should be used and what discourse organizers are appropriate needs more research.

Objectives

Here students have to indicate who will be using the information and what will be their objectives. "Audience" is an important concept in presentations and more understanding of how these expectations can be better met in English is necessary. Again dense nominalization such as "Banker: safeguard loan with adequate collateral" is a feature. Discipline specific terminology is important here but what tenses should be used and whether or not there are discipline specific signal words needs more research.

Issues and Alternatives

Students have to clearly indicate what are the important issues. Then they have to present alternatives and show the consequences of each as they narrow down the alternatives. Constraints on reporting are relevant here. The slides are often very technical and more research is required into what types of slides are used. At best the language teacher can facilitate the language used to describe the slides. An important area for future improvement is the presentation of the students’ reasoning in order to give more clarity and organization to the presentations. Feedback on the student presentations from the content specialist indicates that this part of the presentation needed more clarity and organization, for example, slides clearly identifying the issues in the case and the alternatives. This is another area needing research into the tenses, lexical choices and discourse organization of the presentation.
Recommendation

This part is similar to other academic patterns in that it summarizes the analysis and makes clear the recommendation. This part too should include no new details or reasoning and should be feasible and consistent with facts and constraints. Some implementation issues may be discussed here. The language used in presentations offering recommendations can be practiced here, but once again research into the tenses and discourse organization would help the non-specialist language teacher improve the quality of student presentations.

V Conclusions and pedagogical implications

The Meiji-York Accounting Program offers the language teacher many new insights into the challenges facing students in studying international accountancy in English at a business school in an English speaking country, albeit in a sheltered course for a very short period of time. Many of these challenges have already been addressed in ESP research and business English material and course development. As a result, courses offering general business presentations have been able to contribute to the development of the students' pragmatic competence in giving presentations in English. Discipline-specific oral skills, particularly presentation skills, remain an area that has been, like accountancy itself, under researched. In line with the arguments in ESP in favor of more discipline specific materials and instruction, this report has identified a need for further research into the presentation of case analysis and the discourse of case analysis. The presentation classes at Meiji University offer students a good general introduction to presentation skills in the business context, but they still need to identify and better address the specific needs of students presenting analyses of cases in English.

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