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ENGLISH AS THE MEDIUM OF INSTRUCTION (EMI): TEACHING ACCOUNTING IN CHINA

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Introduction

In the last few decades, globalization has led English to emerge as the main international language of trade and commerce. My recent online search has also shown that:

- According to the *South China Morning Post*, May 28, 2023, international accounting guild ACCA has reported that its mainland China membership has grown by 20% over the past 5 years;
- As per published on www.iasplus.com, the September 2023 communique issued from delegates of China, Japan and South Korea have met and agreed to reinforce their commitments towards **IFRS** Accounting Standards;
- Recruiting giant Robert Half's China website (www.roberthalf.cn) has indicated that **AICPA, ACCA, CMA** and **CFA** are 4 of the 5 most desirable accountants' certifications in China - this represents 80% of the preferred professional certification using EMI.

With China's rise to be a global economic powerhouse, it is conceivable that EMI to teach commerce related subjects in China is here to stay. It will help China to strengthen its global reputation in commerce and finance, with its workforce trained in world renowned accounting certifications.

In line with this trend, I recently (2023) had the opportunity to teach a condensed global accounting syllabus in China using EMI. The subjects involved are accounting and business management. Students are assessed via written homework and assessments in English. I would like to share this teaching experience which required extensive communication in English with Chinese students.

Self-consciousness of English competency

* These papers are for internal discussion within CESA on topics related to the CESA Mission.

I noticed my students' self-perception of English skills is surprisingly low. Students procrastinate to ask questions, hesitate to participate in class activities, and some students would maintain minimum eye contacts with myself. This is despite students who are enrolled have been preselected with a certain English competency level.

I have also confirmed this self-perception of low English competency through the following observations.

- A few students have gradually begun to highlight to me errors I have made during my lectures. While they sounded abrupt due to improper English sentences (and incorrect use of English words), this demonstrated a certain level of English competency to be able to communicate.
- To encourage class participation, points are awarded towards students' grading by contributing to my lecture quizzes. For the few motivated students, they have participated and provided answers which are above my expectations. This would not be possible without a decent level of English competency.
- I have also conducted open book assessment post completion in lecturing a more heavily theory-based business subject. This is to assess whether students have or have not understood the extensive content of business theories which are being taught in English. The assessment results have a better passing rate than my expectation. This has again indicated that students do have a certain level of English competency level.

This lack of confidence resulting from self-consciousness of English competency can limit the maximum benefits for students attending courses using EMI – (i) improving their English language in the accounting context through interacting and exchanging of ideas, (ii) reinforce students' abilities using English to analyse and understand accounting and business theories (for future EMI examinations eg ACCA, CFA, AICPA etc), (iii) the opportunity to improve their conversational English through engaging in a common area of interest (in this case accounting and business).

During my 2 semesters of condensed and intensive teaching, I have trialled several approaches to optimise the benefits to students through EMI. The following two aspects are worthwhile to take note.

1. Cultural sensitivity and positive reinforcement.
2. Identify factors to encourage students' participation.

1. Cultural sensitivity & positive reinforcement.

I observed that Chinese students hold very high respect towards teachers, and especially if one is a foreign teacher from respectable countries. Students do not naturally question or challenge teachers. The cultural difference compounded by the lack of confidence to communicate in English is a perfect recipe to "shut up" students in class. Students are also conscious to not to be seen as being "stupid" by openly asking questions which may not make sense. Being brought up and educated in South East Asia's culture (Singapore), I could empathise this cultural difference from most Western societies.

To address this cultural difference, I have done the following and have witnessed increased participation.

- Using shorter and simpler sentences.
- Helping students to construct conversational sentences along the way when they are interacting in class. Avoid using “culturally sensitive” words to critique students which could discourage and demotivate them to stop participating. For example: avoid using “wrong” or “incorrect”, reinforce with “that is good effort” or “while that is not quite right” etc.
- Acknowledging and rewarding their effort in class participation. For example: “that is a good try as it demonstrates you are trying to process and convey the concepts in English”, “I will award you 1 point for making the effort”.

2. Identify factors to encourage students’ participation.

After discussing the fundamental cultural aspect with regards to EMI, the following are also effective in encouraging a more engaging audience in a teaching environment using EMI.

- (i) Reward system. Awarding of marks to students for class participation can encourage them to break through the “shy” veil. However, this is only effective for students who are highly motivated to achieve success with their final grades and have limited success with the majority of the students.
- (ii) Including appropriate topics of interest to students, and with a stronger local familiarity. The following 2 examples not only reached out to the common interest among students (mobile phones, and coffee as a trendy drink), the brands being discussed also have specific local familiarity.
 - “How did Xiaomi manufacture cost effective and cheaper mobile phones when they first launched into the market?”
 - “Luckin Vs Starbuck in China and Singapore – let’s discuss the branding strategy”
- (iii) Utilising technology to facilitate class participation with EMI. China is a technologically advanced country with many software application options. I have seen a virtual common space (accessed via mobile phone) where students can participate and contribute to questions in my class, and students have responded with enthusiasm. WeChat can also be a good option to discuss about subjects we are teaching to encourage participation.

Conclusion:

Using EMI to teach in China may continue to face some difficulties which is understandable. China is a massive country and Chinese is the main commonly used language. We can make it a more beneficial experience for students by observing and understanding their “language” barriers and identifying exciting (or motivating) factors that resonate with them.

Via our own efforts, we can demonstrate how we can be a genuine facilitator to impart knowledge without expecting perfect responses in flawless English. Ensuring students that the EMI classroom is an environment we can all learn from mistakes, obtain new knowledge, and an opportunity to improve their English proficiency should be a more effective approach.

Finally, while I have mainly focussed my observations using EMI, the other usual factors when teaching different students (audience) will also need to be taken into consideration.

Glossary

IFRS: International Financial Reporting Standards

AICPA Association of International Certified Professional Accountant

ACCA Association of Chartered Certified Accountants

CMA: Certified Management Accountant

CFA: Chartered Financial Analyst

WeChat: A widely used social media mobile app in China

Luckin: A coffee chain giant (founded in 2017 and is based in Xiamen, China

<https://www.luckincoffee.com/>)

Xiaomi: A China based global mobile phone company (<https://www.mi.com/global/about/>)

References:

1) <https://www.iasplus.com/en/news/2023/09/japan-korea-china>

“Communiqué from Latest China-Japan-Korea Accounting Standard Setters Meeting,”, September 21, 2023, <https://www.iasplus.com/en/news/2023/09/japan-korea-china>.

2) <https://www.scmp.com/business/article/3221962/greater-bay-area-development-create-steady-demand-accounting-professionals-acca-boss-says>

Enoch Yiu, “Greater Bay Area Development to Create Steady Demand for Accounting Professionals, ACCA Boss Says,” South China Morning Post, May 28, 2023, <https://www.scmp.com/business/article/3221962/greater-bay-area-development-create-steady-demand-accounting-professionals-acca-boss-says>.

3) <https://www.roberthalf.cn/en/career-advice/professional-skill/account-certificate>

“What Certifications Are Best for an Accounting Career? | Robert Half,” Accessed November 20, 2023, <https://www.roberthalf.cn/en/career-advice/professional-skill/account-certificate>.

The screenshot shows the Deloitte IAS Plus website. The main navigation bar includes Home, News, Publications, Meetings, Standards, Projects, Jurisdictions, and Resources. A search bar is located on the right. The main content area features a news article titled "Communiqué from latest China-Japan-Korea accounting standard setters meeting" dated 21 Sep 2023. The article text states: "A communiqué has been issued from a meeting of the standard setters from China, Japan and the Republic of Korea held in Shanghai on 30 August 2023. In addition to representatives from the three countries' standard-setting bodies, observers from the IASB and guests from Hong Kong and Macao attended the meeting. The three countries presented and shared experiences and views on the following accounting topics: recent activities relating to the progress of International Financial Reporting Standard (IFRS); implementation and development of their local accounting standards in each of their jurisdictions; income taxes (international tax reform); cryptoassets; and leases. The delegates also agreed to work together to reinforce their commitment towards IFRS Accounting Standards as a single set of high-quality global accounting standards, to proactively identify and research potential standard-setting issues to contribute to the IASB's work, and to enhance communication among the three countries with a view to sharing opinions and experiences to enable consistent application of IFRS Accounting Standards in the region. Please click for the full communiqué (link to ASBJ website)." The article also includes a "Related Topics" section for "Jurisdictions" and a "Related news" section listing items like "ISSB holds meeting in Beijing" and "ISSB opens Beijing office".

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Business

Greater Bay Area development to create steady demand for accounting professionals, ACCA boss says

- International accounting guild ACCA says its mainland China membership grew by 20 per cent over the last five years to 29,000
- The number of accountants in Hong Kong is expected to grow after remaining flat over the last few years as business picks up in the post-Covid era, a lawmaker says

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Enoch Yiu

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Published: 3:00pm, 28 May 2023

Why you can trust SCMP

roberthalf.cn/en/career-advice/professional-skill/account-certificate

As the commercial world becomes more complex, accountants with more than a university degree to guide the career path.

Here is a look at the top five accounting certifications for Chinese accountants.

Why invest in accounting certifications?

Recent years have seen the nature of accounting grow in complexity. The globalisation of trade, greater compliance requirements and increasing stakeholder demands for high quality financial information, have made it critical for accountants to demonstrate an understanding of complex transactions and ever-changing legal and compliance standards, while producing financial reports that are accurate and timely.

This has underpinned demand for professionals who hold accounting certifications. Plenty of industry bodies deliver formal designations, however the courses involved can demand a significant investment of your time and money. So it pays to know which accounting certifications are best-suited to your career path.

CICPA – Chinese Institute of Certified Public Accountants

The CICPA is one of China's best-known accounting certifications, with around a quarter of a million accountants in China holding the designation.

The benefit of becoming a CICPA is that it is widely acknowledged in China. But if you plan to work internationally, or if you hope to work for a multinational company, the CICPA may not be as broadly accepted as some of the more global accounting certifications.

ACCA – Association of Chartered Certified Accountants

Becoming a Chartered Accountant can call for a major investment of your time as the coursework and exams involved are challenging. The reward is an accounting certification that is respected globally, and holders of the ACCA designation are often highly sought-after across a range of industries and sectors.

AICPA – Association of International Certified Professional Accountants

The CPA accounting certification is recognized and understood worldwide and as an AICPA, you not only gain a valuable credential, you enjoy access to a wide range of technical resources, training and networking opportunities. All of these benefits can be extremely valuable to your career as an accountant both in China and internationally.

CMA - Certified Management Accountant