

Research on English Curriculum Reform of ACA and CIMA Students

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Abstract: This paper aims to research on English curriculum reform and teaching optimization of ACA and CIMA students from the perspective of need theory, taking Anhui University of Finance and Economics as an example. Different from other students in the university, students in these two classes need to take international qualification exam in English. Their need for business English is more urgent and it is necessary to reform their English curriculum. Besides, thanks to the set-up of the School of International Accounting, it is feasible to carry out the reform with qualified teachers. The successful experience would serve as an example for other schools and universities' international talents cultivation.

1. Introduction

The outline of national medium and long term education reform and development plan (2010-2020) issued by the Ministry of Education clearly states that the goal of talent education is to train a large number of international talents with international vision, who are familiar with international rules and able to participate in international competition. With the continuous deepening of China's reform and opening up, the internationalization of higher education has become an inevitable trend. Under such background, the school of accounting has become one of the first representative schools in Anhui University of Finance and Economics to promote the internationalization of higher education focusing on cultivating certified public accountants with international recognition.

In order to speed up the training of international accounting talents and equip students with more competitiveness, the School of Accounting introduced ACA (Associate Chartered Accountant) qualification education as early as in 2012 with the approval of the University. With the cooperation of ICAEW, ACA class has been launched for ten years. The Association of Chartered Accountants in England and Wales (ICAEW) is the world's leading accounting organization. Students enrolled in this class have an opportunity to get a bachelor degree as well as ACA qualification certificate. In 2016, a strategic cooperation agreement with CIMA (the Chartered Institute of Management Accountants) was reached and CIMA class for financial management began enrollment in September of that year. In 2017, the Department of International Accounting was established. Lecturers and professors with overseas educational background and doctoral degree are fully qualified for bilingual accounting teaching. In September 2020, the School of Accounting signed a contract with ACCA and ACCA class was launched. It marks a new step in the internationalization

of the school, and is of great significance to the implementation of the new economy and management strategy of the university and the cultivation of more accounting professionals with international vision for the country.

2. Problems with current English curriculum for ACA and CIMA Students

With the advancement of international education, the disadvantages of the corresponding English curriculum are gradually revealed [1]. Students in the ACA class are required to follow an undergraduate teaching plan of accounting with ACA courses embedded in it. All ACA courses adopt the full English international edition textbooks authorized by ICAEW. The proportion of ACA students going abroad for further study reached as high as 33% in 2016, even higher at the peak of 51.9% in 2017 and 29% in 2018. Among the 16 courses of CIMA, 9 of them are global unified examination.

According to the survey of students enrolled in 2018, the rate of students who passed College English Band 4 has reached 100%, which is higher than that of other classes in the school as well as other schools in the university. In view of the students' existing English level and high demands for business English in their future professional studies, ACA and CIMA qualification examinations and going abroad, the English curriculum for students in these two classes should have relatively independent teaching plans and relatively personalized curriculum.

The existing English curriculum is mainly general English courses, which cannot meet the needs of students whose accounting textbooks are in native English and who are going to take IELTS test. The college English textbooks used at present are published more than ten years ago. Some of the teaching contents are slightly outdated, and there are no more course choices for students with capacity and curving for international competition [2].

3. English curriculum reform plan

(1) Need Analysis Theory

Need analysis is the basis of the curriculum reform and teaching optimization design. The English for specific purposes (ESP) course, with the acquisition of subject English as the core, has the characteristics of timeliness, professionalism and practicality, as well as the interdisciplinary nature, which is conducive to the cultivation of integrated talents [3].

The existing English curriculum is mainly based on the needs of teaching management, based on what courses can be provided by the School of Foreign Language, teachers from this school, unified courses for students in the university [4]. This study is aimed to reform the current curriculum based on the analysis of students' needs, and based on students' individual level of English, reasonably customized supporting courses, highlighting the service function of English courses.

How to solve the contradiction between general education and special purpose education has long been investigated. Some scholars suggest that students will be more successful in language learning when language is used as a means of obtaining information or get professional knowledge rather than as a learning purpose. Some scholars insist that general English teaching is the core of general education and cannot put the cart before the horse. From the perspective of need theory, English curriculum of a university should be affected by its historical background, regional development, influential subjects, student source and other factors. Only based on the actual situation of students and university, can we carry out corresponding curriculum setting and optimization reform.

(2) Need Analysis survey

In the second semester of 2020-2021 academic year, the research group and I conducted a questionnaire survey on the students of the 2018 ACA class in the School of Accounting in Anhui

University of Finance and Economics. The questionnaires were distributed in the form of following questions.

Question 1: Have you changed your major to enter 2018 ACA class?

The results showed that 10 of the 31 students entered the ACA class by changing their majors, accounting for 32.3%.

Question 2: When did you pass CET-4?

According to the results of the questionnaire, 28 students (90.3%) passed CET-4 in the first semester of their freshman year, and the remaining students (9.7%) passed CET-4 in the second semester of freshman year. Among them, those who chose to be enrolled in ACA class at the very beginning all passed the CET-4 for the first time.

Question 3: Do you think it is necessary to choose business English course materials for College English?

The result showed that 61.3% of the students thought it was necessary, while 38.7% of the students thought it doesn't matter.

Question 4: Have you passed IELTS or TOEFL?

Among the 31 students surveyed, 11 of them passed IELTS, accounting for 35.5%.

Question 5: What is your plan after graduation?

11 students accounting for 35.5% of ACA class have plans to study abroad, 15 (48.4%) students plan to pursue further study in China, only 1 student plans to work directly, and 4 of the students have not made clear plans.

When the same questions were asked to the 2018 CIMA class, it turned out that 28 of the 34 students entered CIMA class by changing their majors, accounting for 82.4%. 31 students (91.2%) passed CET-4 in the first semester of their freshman year, and the remaining students (8.8%) passed CET-4 in the second semester of freshman year. Different from students in ACA class, only 2 students passed IELTS. 76.5% of the CIMA students thought it was necessary to take business English courses while 23.5% of the students thought it was unnecessary. Only 3 students accounting for 8.8% have plans to study abroad, 25 students (73.5%) plan to study in China, 2 students plan to work directly, and 4 of the students have not made clear plans.

The findings also showed that students from both ACA class and CIMA class long for an English learning environment where they can learn more business English and accounting terms. College English curriculum serve as a way to help them learn more professional vocabulary, have no difficulty understanding international accounting standards and conduct case analysis, write investigation reports and make presentations in typical English. It is of great importance to their professional study.

(3) The necessity and feasibility of English curriculum reform

Through the questionnaire survey for students from 2018 ACA and CIMA class, we can get to know the students' real needs for English curriculum reform and their individual English level. Based on students' evaluation of current college English teaching, it is clear that students need more content-based language teaching material. Most of them have confidence, ability and willingness to accept ESP teaching. It is to our surprise that not all the students have the ability to learn advanced business English. It is necessary to conduct multi-level college English teaching.

To draw up a feasible plan for English curriculum reform is the first step. Before the reform, college English and accounting English were two relatively independent teaching systems. This teaching reform aims to break through the boundaries between general English and ESP courses, as well as the boundaries of teachers, and incorporate accounting English into the English curriculum of ACA and CIMA classes. The training of ESP skills will be raised to an unprecedented level to meet the requirements of students to improve their professional knowledge and language ability based on content.

At present, there are two types of ESP teachers in bilingual teaching: professional teachers and English teachers [5]. There are relatively few teachers with professional knowledge background who can be engaged in English teaching. When teachers from Department of English teach business English with professional knowledge, such as accounting, some accounting terms can only be taught with word for word translation. When professional content and knowledge are involved, language teachers lack of professional knowledge cannot meet the learning needs of students. Most professional teachers have difficulty giving lectures in English [6].

With the help of the mature bilingual teaching resources of the existing teachers from the Department of International Accounting, lecturers and professors have both professional knowledge and language advantages. They are fully qualified for the teaching of English for professional knowledge and meet the needs of students with different English levels and individual pursuit for future career. With the support of the School of Accounting, it is feasible to carry out curriculum reform and teaching optimization under the background of the school's in-depth promotion of the new economy and management strategy of the university.

(4) Potential challenges of English curriculum reform

How to select appropriate ESP teaching materials would be a great challenge. The teaching materials need to focus on language skills training in the accounting context, and strive to balance the needs of students for accounting knowledge and language skills. The second consideration might be ESP (English for specific purposes) courses should be taught in the first semester or the second semester. Even for the students in these two classes, there are differences in language skills, learning motivation and learning content tendency. Last but not least is how to solve the contradiction between general education and special purpose education.

4. Conclusion

From the essence of English teaching, English majors should return to the humanistic essence. For non-major students, English is a practical tool, and more importantly, they should learn English for special purposes. With the improvement of the level of basic education, the difficulty and level of students' English learning in the junior and senior high schools have increased. The curriculum and training objectives of College English should be changed accordingly.

This study aims to find out the equivalent English curriculum reform plan to better cultivate international accounting talents with global vision, good cross-cultural communication skills, and proficiency in English communication and learning. The cultivation of integrated and international talents also puts forward higher requirements for teachers, fundamentally changing teachers' education and teaching ideas, and promoting teachers to continuously improve their professional knowledge reserves and language ability. The reform's successful experience can also form a demonstration and radiation effect on the international teaching curriculum and teaching optimization of other schools, colleges and universities.

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