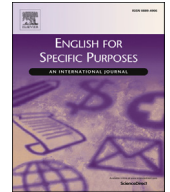


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Exploring the impact of English-medium instruction on university student academic achievement: The case of accounting

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ABSTRACT

As higher education institutions (HEIs) across the world strive to become increasingly international, English-medium instruction (EMI) is swiftly becoming mainstream in contexts where English has traditionally held a foreign language status. This change in the language of instruction has given rise to a number of concerns, which are still largely under-explored. Amongst these, research into the effects of EMI on students' disciplinary knowledge is of great importance and should be regarded as crucial so that HEIs offer the same possibilities for student construction of knowledge, irrespective of the language used.

Our paper duly examines the impact that EMI may have on student academic performance when compared to their counterparts' in their L1 (Spanish). As sample data, a comparable set of first year student grades was collected for the subject of Financial Accounting I in a Spanish university during four academic years (2010–14). A total of 383 student grades were gathered and compared using mean difference tests. Overall, findings show no statistical differences across groups and that the use of EMI does not lower student final academic outcomes. These results may be relevant for other EMI contexts, the business education community and ESP course developers in general.

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1. Introduction

English-medium instruction (EMI) is swiftly becoming mainstream in Higher Education Institutions (HEIs) where English has traditionally held a foreign language status. While the reasons for this are varied (Doiz, Lasagabaster, & Sierra, 2013; Fortanet-Gómez, 2013; Scott, 2011), in Europe the consolidation of the European Higher Education Area (EHEA) has resulted in the use of English as language of instruction as a means to attract both international students and staff, and develop trans-national research and networking. Additionally, the use of English as language of academia, research and the Internet remains uncontested, as the growing number of publications, journals and conferences in this language clearly show

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(Mauranen, Hynninen, & Ranta, 2010). In the specific case of Business Studies and given the globalization of the world economy, a high level of competence in English is viewed as a pre-requisite for all business students in the 21st century (Louhiala-Salminen & Kankaanranta, 2012; Oria, 2012; Taillefer, 2007). Regarding accounting education, the Accounting Education Curriculum (established by the International Federation of Accountants, known as IFAC) claims that mastery of English should be regarded as 'general knowledge' that all students should develop (Cole, Branson, & Breesch, 2011; Diaconu, Coman, Gorgan, & Gorgan, 2011; Jeanjean, Lesage, & Stolowy, 2010). On a professional level, companies which adopt English as an external reporting language are associated with a number of benefits related to investors, such as more foreign ownership, less information asymmetry or a reduction in information-processing costs (Jeanjean, Stolowy, Erkens, & Yohn, 2014).

Against this generally 'Englishized' background there are, however, important national differences as regards language policies, implementation strategies and teaching traditions, which need to be analysed more carefully. In the specific case of Southern Europe, the spread of EMI instruction may not be as extensive as in Central and Northern Europe (see Wächter & Maiworm, 2014), possibly as a result of the lower levels of English proficiency among university students, lecturers and management in general (Arnó-Macià & Mancho-Barés, 2015).

Focussing on Spain, where this study is based, national and regional policies have been implemented since the 2000s to ameliorate from an early age students' low level of English while developing a more international, multilingual and multicultural school population. In these so-called 'bilingual schools' children may learn up to 50 per cent of the subject content (history, science, etc.) through a foreign language, which is usually English (Dafouz & Guerrini, 2009; Lasagabaster & Ruiz de Zarobe, 2010). In the same way, at the tertiary level, the Spanish Ministry of Education has recently launched an initiative for modernizing universities, which seeks innovation and knowledge transfer on an international level. Under this initiative the Spanish Ministry of Education expects that by 2020 one out of three degree programmes be taught through the means of English (see *Strategy for the Internationalization of Spanish Universities*, 2014).

In spite of this rapid increase of EMI across different HEIs, limited research has been conducted on the impact that such a phenomenon may have on the teaching and learning of subject matter content through English (but see Dafouz, Camacho, & Urquía, 2014; Tatzl & Messnarz, 2013). Nevertheless, loss of subject content has often been mentioned as an overt reason for *not* adopting EMI. Reasons for this lack of research in the area are linked to a number of factors: firstly, the difficulty of setting up interdisciplinary research groups, combining group members and distinct perspectives that go beyond language issues; secondly, the struggle to gain access to students' grades for reasons of confidentiality; thirdly, the non-existence of standardized content exams that enable comparative analyses (Dafouz et al., 2014, p. 224–225); and, finally, maybe "a political or ideological bias, since [as] most researchers are in favour of multilingual education, negative results, especially regarding content achievements, would not benefit the future support of those programmes" (Fortanet-Gómez, 2013, p. 31).

In this light, and given that "the research in relation to content learning is not altogether conclusive" (Ruiz de Zarobe, 2015, p. 71), the study presented here aims to fill this important gap by investigating student academic achievement in EMI and non-EMI (Spanish) settings. The study draws on data from 383 first year students in the subject of Financial Accounting I in English- and Spanish-medium programmes taught by the same teacher at the same HEI and across four consecutive academic years (from 2010 to 2014). Financial Accounting I is a basic and compulsory course in the second semester for first year students in the Business Administration Degree. Accounting is a key subject in this degree because it provides essential economic and financial information to the different stakeholders (managers, shareholders, creditors and lenders) which allows them to make appropriate decisions and run a business effectively (Camacho-Miñano, Akpınar, Rivero, Urquía, & Escola, 2012). In our study, the teacher for both groups is a lecturer with extensive experience of teaching this subject, first in Spanish and now also in English, and with a great interest in methodology and the use of new technologies in learning.

We believe our study to be innovative in a number of ways: firstly, because it is conducted in a relatively new study context known as internationalization at home (Nilsson, 2003), where most of the students and teachers are learning through an additional language (or L2), which is typically English. This specific setting should not be interpreted in the same light as studies conducted in other HE international contexts where teachers and local students are usually native speakers and incoming students are non-native speakers. While interesting experiences can be found in these international institutions (traditionally based in English-speaking countries), our particular setting calls for specific research. Secondly, unlike other work, which is mostly qualitative, this study follows a quantitative approach and deals with a high number of student results ($N = 383$) from classrooms where learners have not been placed according to their previous foreign language performance or overall academic grades. The use of such a large sample size, together with the control of other variables such as same setting, subject and teacher, may help to explore an area which, as was said before, "is not well documented in literature" (Tatzl & Messnarz, 2013, p. 4).

The paper is structured as follows: the background and extant research to student academic achievement in EMI is shown in Section 2 in order to develop our research questions. In Section 3, the sample is described and the methodology justified. Section 4 is devoted to the main results and discussion, and finally, the main conclusions and limitations are presented in Section 5.

2. Student academic achievement and assessment formats in English-medium instruction

Student academic achievement and how it is affected by different assessment formats have long been the subject of exhaustive research (Asikainen, Parpala, Virtanen, & Lindblom-Ylänne, 2013). In European EMI contexts, the inherent

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