

METHODS IN TEACHING FOREIGN LANGUAGES FOR LEARNERS**Teachers: Abdumalikov Fazliddin****Bobur Togayev**

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Abstract: Much emphasis has been placed in the higher education literature, to the understanding of the manner and process of providing education in the accounting discipline. Specifically, the emphasis on using innovative teaching practices such as information and communication technologies, the Internet as well as various computer programs, simulations, case studies on real and virtual work environments, have been investigated in an attempt to understand current demands and move the discipline forward. Following a thorough review of the relevant literature, this study aims to identify and present different views and research findings on the key issue of teaching accounting, internationally. The findings suggest that despite the availability of the former teaching practices, students mainly prefer personalized teacher-centered methods; they also recommend the aforementioned practices as ancillary tools to the traditional method, rather than key learning tools in the courses taken. These findings have obvious implications for the design of accounting course curricula by professional bodies and/or Higher Education Institutions in order to help graduates meet and adapt to the demands for professional competency development in the accounting field.

Keywords: Teaching accounting courses, methods and tools, information and communication technology, literature research approaches.

Recently, much attention and discussion has been evident in terms of the manner and process of providing education in the broader field of accounting, particularly in the area of higher education. Recent developments in accounting, specifically those relating to the international accounting standards, the continuously enhanced role of executive accounting staff in different organizations, the increased use of technology and implementing complex accounting practices, have activated a series of radical changes in the process of teaching.

Teaching Methods of Accounting Course Content

The traditional (or conventional) teaching methods are teacher-centered and include the use of lectures and discussions while the problem solving element (e.g. see section 3.1) is presented by and/or discussed with the instructor; the syllabus, the teaching materials and the student assessments are determined by the tutor and transmitted to students in various lectures (Cottel and Millis).¹ However, recent developments in accounting, such as the role of accountants in companies and organizations, the increased use of technology and the implementation of complex accounting practices have allowed a number of important changes in teaching (Williams).

Traditional Teaching Methods

Arquero-Montano studied the use of two teaching methods in different cases fostering the development of competencies and skills, such as communication skills and accounting problem solving. Specifically, the experimental group whose task was decision-making, looked into more difficult cases than the control group that studied smaller and more process oriented cases. The results of the tests showed no significant difference in the points gained by the two groups, except that more points were uniformly distributed in the control group. Cullen used a real case study where accounting problem solving and role play from the students' point of view was researched by using questionnaires. The students' views on the effectiveness of the proposed method in terms of developing their research skills suggest that case studies are a useful tool that should be included when teaching accounting courses. Weil had similar findings regarding the use of the same method of teaching namely, case studies; this method in particular, benefited male students more than female students by facilitating the development of several significant

¹ Barbara J. Millis, Philip G. Cottell. Cooperative learning for higher education faculty. ORYX PRESS. – 1997.

competencies such as the ability to: evaluate a situation from more than one perspectives, consider alternative solutions and apply judgment, analyse and solve problems, distinguish relevant from irrelevant information on a given issue as well as integrate knowledge gained.

Quiz Team and Control Group

Another tool employed is group quizzes. Clinton and Kohlmeyer (2005) studied the effect of group quizzes on the performance of the students in general and the subject taught, in particular. To do so, a group of students was selected to participate in team quiz along with a control group. No statistically significant difference between the two groups was found, suggesting that the former tool does not affect the accounting students' performance.

Mastering of a foreign language in the form of the presentational material is based on the system-communicative method and takes place in three stages. In the first phase separate lexical or grammatical material is repeated indifferent modes in the oral and written form until the students get the relevant knowledge. Experts suggest the average required number of repetitions. An indicator of mastering individual units of the language is the student's ability to reproduce the material in the form in which it was presented, in a mother tongue with its perception in a foreign language (receptive knowledge) and in a foreign language with its perception in a mother tongue (reproductive knowledge). If the next phase of activating material does not start in a few hours it will start to be forgotten. In two days the original material remains only a quarter. In the second, stage the same material is presented in the form of word combinations, phrases and sentences for its frequent repetition in different modes in different language environment and in various forms. An indication of formation of skills is the ability of each student to utter lexemes or grammatical structures in combination with those studied previously on the level of phrases and sentences at an ordinary speech tempo, and without mistakes in a foreign and native language (receptive and reproductive skills). However, a fast and correct reproduction of phrases and sentences within the material studied in a foreign language only provides a sound basis for the development of speech. The third phase is the one of developing the ability to use a foreign language material studied, comprehensively in all kinds of speech activities. Thus, at this stage, a foreign language material is used in the not texts studied before, but in a free way of speech.

The use of the mother tongue during the teaching of the foreign language has long been limited, which is considered useful. But many teachers say that to learn a foreign language or teach it to others without using the mother tongue is not possible, because not all lexical units can be represented on pictures. When explaining the meaning of words in a foreign language there may turn out new unfamiliar words, and in teaching a foreign language at a non-linguistic higher school, the students are required accurate knowledge of the terms both in a foreign and native language (the majority of which the freshmen do not know yet). Also useful is the use of the native language while learning grammar, as only studying pattern sentences, e. g. in various foreign grammar tenses, does not guarantee understanding of grammatical tenses of a foreign language compared to the native one (grammatical tenses of the Ukrainian and Russian languages are very different from the tenses of the Germanic and Romance languages), to say nothing of the modal verbs, non-finite forms of the verb, complexes with them, adjectives, articles, etc.

The method of distance learning has already gained special importance and expansion in the world. This method can be also considered as an intensive one. This innovative trend is caused by high levels of modern information technologies. At the same time, speaking about intensive communicative orientation of training, we should not forget simple grammar and vocabulary training exercises, translation of certain phrases or sentences, because such tasks help automate using specific language patterns. Scientific substantiation of innovative teaching goes far beyond the limits of methodology, widely employing psychology research, in particular its various branches. A special place belongs to solving social and psychological problems, such as: mastering foreign language communication skills, research of group processes impact on the success of training, personality development in the educational collective interaction. All these problems and the role of the teacher as a person, understanding the need for knowledge of foreign languages by the students themselves, require further study and implementation of new teaching methods from both educationalists and teachers of the practitioners, and psychologists.

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