

# Students' Perceptions of Summarizing authentic English Accounting Articles

Elena TĂLMĂCIAN<sup>1</sup>

## **Abstract**

*The present paper brings to the fore both the difficulties and benefits of summarizing authentic English accounting articles. The need for this research stems from the necessity to raise consciousness upon mastering the art of summarizing that challenges accounting knowledge and English accounting vocabulary proficiency as well. The summarizing task is indeed a very useful tool in the teaching/learning process of English as a foreign language as it develops the skill of expressing the gist of an authentic English material which in our study is represented by accounting articles.*

*The applied part of our research is based on a survey addressed to two hundred first year students at the Faculty of Accounting and Management Information Systems within the Bucharest University of Economic Studies. As the results show, all students perceive the article summary task as beneficial to their accounting English knowledge which is seen as a valuable asset for their future accounting careers.*

**Keywords:** *summarizing English accounting articles, accounting English, EFL learners*

**JEL classification:** A22, M40, M41

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## **1. Introduction**

In terms of the authenticity of the materials that are used during English as a foreign language (EFL) classes there are two types of materials: authentic (defined in the literature as “materials with “real” language, produced by real speakers for a real audience” (Adam and Stan, 2011, p. 432), like any oral or written material which is not designed for EFL teaching/ learning purposes such as: articles in newspapers, TED Talks, interviews, etc.) and non-authentic (or “artificial” as Peacock (1997, p. 144) names them, which are materials that have been made for teaching/ learning purposes). In the literature there are for and against arguments regarding this kind of materials, but we adhere to the favourable category as we think that the benefits of such a method exceed the challenges that it may pose for ELF learners.

As far as teaching/ learning economic English is concerned, although some materials have not been designed for teaching/ learning English, they can represent a valuable source of real English that may become reliable and useful in economic future careers. Actually, authentic materials written in English become a bridge (as

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<sup>1</sup> Tălmăcian Elena, Bucharest University of Economic Studies, elena.talmacian@rei.ase.ro

they present, according to Berardo (2006, p. 60), “the real world and language how it is really used”) that connects EFL learning students’ experience with their future carriers. This fact applies to the 200 accounting students, who have been surveyed for the present study. In their case, economic/ accounting materials in authentic English are all the more useful as they contain terms and expressions and updated information in the field of accounting they will most probably need in their future professional activity.

## 2. Literature review

The issue of authentic materials during EFL classes has been analyzed by several researchers (Peacock, 1997, Adam and Stan, 2011, Gilmore, 2007). We are amongst the teachers that plead for the great value of the use of authentic materials during EFL classes (Ruiz-Garrido and Palmer-Silveira, 2015, p. 87, Alzarga, 2021, p.88) as they may increase motivation (Berardo, 2006, p. 60, Adam and Stan, 2010, p. 435) and vivid interest through their “sense of authenticity and reality” (Albiladi, 2018, p. 67). Although Peacock’s findings (1997) of a classroom research project meant to investigate the impact of authentic materials on the motivation of EFL learners were not positive in a relevant way in terms of their influence, as far as the present study is concerned, our students’ motivation is perceived in close connection with the usefulness of the economic/ accounting authentic English material deriving from its wealth of terms, economic novelty in the field of accounting, rapid update or permanent availability.

Authentic materials have not been included in the syllabi recently (Rizky and Muth’im, 2021, p. 103), and the fact that they continue to be used and appreciated by EFL learners is a proof of their effectiveness. Actually, the usefulness of such a tool has a double awareness dimension as both EFL trainers (Albiladi 2018, p. 67) and EFL learners recognize its value, and our research itself is a proof of this state of fact.

Regarding the appropriateness of authentic materials, Alzarga (2021, p. 88) sees only two conditions for a well chosen authentic material and these are their quality of being interesting enough and corresponding to the students’ needs. Thus, the responsibility belongs to the teachers who can wisely choose from the variety of materials available which they consider best for students’ EFL learning interests.

When choosing the right authentic materials for classes the proficiency level of the students is an aspect which teachers take into account (Albiladi, 2018, p. 75). Nevertheless, in our study we have had students with different levels (B1, B2 and C1) and even so, they have been able to perform the task they were assigned. In their situation, the economic profile of the material was the unitary element because as far as the economic/accounting vocabulary is concerned all students have had limited knowledge. As results show, the surveyed students have mentioned that, besides the economic/ accounting vocabulary they have improved by means of an accounting real English article summary assignment, they also learnt general English vocabulary items.

In support of the inclusion of such materials in curricula, Adam and Stan (2011, p. 432) approach the psychological dimension of the use of authentic materials as they “see a point in learning” as they are aware of the benefits of real English which also boost their own EFL knowledge confidence.

One of the main minuses of the use of this kind of materials is that they quickly become out of date according to Ruiz-Garrido and Palmer-Silveira (2015, p. 88). Actually, this is a shortcoming that derives from their quality of offering new and fresh information. That is why we have asked the students to choose for reading and summarize articles which were published not more than a month ago before the assignment, so the information in the article can still be considered updated.

As far as article summarizing is concerned, there is very little research in the literature about the method of summarizing real English articles, and of economic/ business English articles, even less (see also, Tălmăcian, 2017). Here we are referring to articles which have been published in online economic and non-economic newspapers written in authentic English whose main priority is to inform the economic and non-economic public on economic/ business realities and news.

But what does summarizing an article mean? It means extracting the most important information presented in the article by means of selecting the most representative ideas in the article, making use of one’s own words, sticking to the original message presented in the article and resorting to concise and clear language (Mr. Greg, 2024). As here we are dealing with authentic English accounting articles, there are certain economic/ accounting terms in the original article that can be included in the summary as well, so as not to affect the clarity and accuracy of the message of the summarized article. Actually, this aspect is a differentiation between summarizing a general English article and an economic/ accounting one. On the other hand, writing a summary of an authentic English article involves “the knowledge of certain writing rules as well as a good command of English language knowledge” (Tălmăcian, 2017, p. 261) as the the summarizer has to understand the message of the article and be capable of expressing this message in clear, concise and correct English.

Nowadays, the way of writing the summary of an authentic English article (as we have been used to and to which we will refer to as traditional summarizing) is facing another challenge as there are already lots of online summary generators (e.g. Hypotenuse Ai, ReadPartner, Editpad, ChatGBT are just a few of them that can summarize any type of text for free). The benefits of writing a summary of an economic/ accounting article in a traditional manner are multiple, therefore we see the latter as a very effective way of improving the English language knowledge, increasing students’ capacity to extract the most important information in an economic article, raising their interest in consulting authentic English materials in the future, augmenting their self-trust in their ability to understand authentic English, especially accounting English which is a must-have asset in their future accounting/auditing careers. The only way that we now can make our students’ able to resist this otherwise very tempting method of getting an on the spot and free

of charge article summary is by raising their awareness of the undeniable above mentioned benefits of traditional summarizing.

### 3. Research methodology and findings

There are several types of written authentic English materials belonging to the economic field that can be used as teaching/ learning tools such as: economic and business articles, real English economic books, economic and business interviews, TED Talks and others. Over the years we have noticed that authentic economic articles are very useful tools during our business English seminars (see also, Tălmăcian, 2017). Depending on the specialized field of our students (for instance, the field of management, accounting, marketing) we have resorted to this kind of reading and writing assignment namely reading an economic article in real English and then writing its summary.

The preoccupation for students' perception of the use of such materials during English seminars has also been signaled in the literature (Albiladi, 2018, p. 68) and of all the available authentic materials that can be used in classes, for the present research we have chosen English economic articles, accounting articles more precisely. There are several reasons for having done so: they are easy to find online in various economic or non-economic publications, they contain lots of accounting terms and expressions meant to enrich the students' specialized vocabulary, they include (brand) new information in the students' field of study and they boost the students' confidence regarding their accounting (vocabulary) knowledge. We have decided to go further with our research and ask them to summarize the articles they have read with the purpose to familiarize them with filtering the information in the article and to challenge their ability of exposing the main ideas of the English accounting article as concisely and clearly as possible in a summary of the article, as we perceive this assignment as an appropriate follow-up activity of the reading task. The results are very encouraging: the students have had the chance of improving their reading, writing and summarizing skill as well as of becoming informed in the news in the accounting domain.

For the applied part of the present study we have resorted to a set of five questions addressed to two hundred first year students at the Faculty of Accounting and Management Information Systems within the Bucharest University of Economic Studies (BUES). Their level of English proficiency varies from B1 to B2 and C1. Our interest has been to find out what the challenges they have encountered while doing the assignment of writing the summary of an accounting article of their choice which is available in online economic or non-economic publications. This has been an individual assignment they have not experienced before as a seminar task, therefore we have expected them to face some difficulties while doing it.

The five questions of the survey are written below and are followed by our observations based on the surveyed students' feedback:

1. What is the new information you found out by reading the article and doing its summary?

This question is meant to find out the gain for the students in terms of the novel information provided by the articles they have chosen to read and then summarize, as well as to raise their awareness of one of the benefits of an updated authentic material. As we have expected, their answers are a proof of the new information they have learnt by reading the article including: the new rules proposed in auditing by the U.S. audit regulator, the fact that a significant majority of finance leaders (54%) believe technology will improve audit quality, the challenges in data management and future plans for technology investments or the information that finance leaders are more focused on technology specific AI which helps them combat staff shortages and makes their work easier.

2. Was the vocabulary in the article difficult to understand?

The answers to the second question have revealed the fact that the major difficulty has been represented by specialized terms (e.g. data governance, robotic process automation, VTA, compliance violations, bogus companies), terms related to finance and legal issues (such as: wholesale client, sophisticated investor), technical terms related to AI and accounting concepts (e.g. predictive analytics). Some of the students have pointed out that the challenge given by the novelty of the terminology has been somehow diminished by the presence of some clarifications in the form of clear definitions and explanations of the terms in the articles themselves making it easier for them to understand the overall message. In other cases, the ability to grasp the meanings of the new terms has been provided by the context. While 70% have faced some challenges, the other 30% have found the chosen article quite easy to understand.

3. How many words have you found out by reading the article? Please, list them.

Almost all the surveyed students admitted that their vocabulary enlarged by means of this assignment, hence its importance to be included in their curriculum. In terms of the number of the learned new words it varies from a few to nine ten words per student depending on the complexity of the accounting article, their accounting English vocabulary knowledge which is understandably limited as they are only in their first year of study in the field of accounting. Their lists of new terms and expressions include a wide range of both economic words and vocabulary items belonging to general English: blockbuilding, data analytics, remote work, advisory services, forward thinking, briefing, market demands, gauging, mundane tasks, floodgates, private equity, stake, sweeping, misimpressions, tapping into the capital markets, asset manager, emerging markets, leverage, cutting-edge, mitigation, stakeholders quality control system, audit oversight bodies, financial stakes, compliance violations, machine learning, text mining, ex-post approaches, tax revenue, risk models, precipitously, backend, bookkeepers, endeavors, brickand-mortar, seemingly, spreadsheets, CFO, depreciation, forecasting, cash flow, lenders, designations, forensic accountant, deprecation, grabbable, stimulus-fueled, estate, hybrid work arrangement, affordable, sophisticated investor, accounting registration, minimum tax, additional tax, chart of accounts, accounting programs like QuickBooks, Xero and FreeAgent and many others.

Only 10 % of the students have declared that they have not come across unknown words in the accounting articles which they have chosen and they have motivated this fact by their proficient level of English and the fact that they are already familiarized with reading economic English articles.

4. Which was the most challenging part of doing the assignment of the summary?

Most of the students' answers to this question have showed that writing the summary was the most challenging aspect of the whole assignment and the most frequent reason was their unpracticed skill of condensing the information of an authentic English written text, in this case, an online accounting article of about five hundred words of their choice. Based on their detailed answers we are able to decompose the difficulty into its several facets such as: extracting key information about the article without leaving important information; condensing complex ideas about forensic accounting and its effects on tax regulation into a clear and concise summary; balancing detail with brevity, including in the summary the points that were most essential in order to convey the overall impact of AI on accounting; choosing the most important aspects, because the whole article was interesting and informative; understanding the unknown words, synthesizing an article that uses technical and complex terms in accessible language, while retaining the essence of ideas and important details; representing accurately the complex influence of economic conditions and regulatory requirements on job demand in a concise way; writing the summary itself was difficult because the lack of practice.

5. Do you find this assignment useful for your accounting English language development?

All the students acknowledged the great importance of such an assignment for the improvement of their economic and accounting-related English knowledge and not only, as it can be seen from their answers to the fourth question of the survey, there are examples of words belonging to general English as well such as: misimpressions, precipitously to which we could add some others of their lists: unveil, pledged, tackle.

The surveyed students have also argued the usefulness of such a tool as it is perceived as a means to improve their understanding of industry-specific vocabulary, to enhance their ability to summarize and articulate complex concepts clearly, to engage with current topics in accounting and therefore stay informed and prepared for real-world applications in their studies and future careers. To the already mentioned reasons we could also add grasping accounting concepts which is seen by the students as being crucial for anyone delving into accounting, the ability to articulate financial concepts effectively, developing the skill to understand other specialized articles in the future. Among their very specific reasons the following ones have also been listed: a better understanding of specialized terminology and concepts related to forensic accounting and tax administration; familiarizing themselves with new accounting-related terms, especially those linked to technology, sustainability, and evolving business needs; being exposed to key industry terms and real-world strategies in human resources and management, which are essential for understanding workplace dynamics in the accounting field; understanding how AI is impacting the industry, expanding

their technical vocabulary, and enhancing their comprehension of business and finance topics; acquiring specialized vocabulary and concepts relevant to the accounting field, particularly in the context of legal and regulatory frameworks and others.

#### **4. Conclusions**

Resorting to authentic materials like English accounting articles in the teaching/ learning process of economic/ accounting EFL is highly advisable as besides the major challenge of the new economic terms and expressions, the benefit of being exposed to authentic English is of great importance in the students' development of both their English knowledge and their bank of specialized terms they will most probably make use of in the years to come in their economic careers.

Regarding their perception of such a tool we can say that by means of the five question survey we have been able to find out that all our students acknowledge the importance of being exposed to such assignments involving reading an article and writing its summary as they are aware of the opportunity of getting information in the field of accounting and of adding new words, economic/accounting terms and expressions to their vocabulary by means of this practice. This fact encourages us to resort to their usage as often as possible.

Nevertheless, our research has some limitations and one of them is that we have included in the survey only first year economic students, but it would be interesting to find out what kind of challenges there are for MA and PhD students when given this reading-writing assignment based on an authentic English material. In order to have a broader perspective on the use of such tool, we could assign this kind of task to undergraduate, postgraduate and even PhD students in different faculties of BUES in order to see what kind of challenges they face when being exposed to the specialized languages characteristic to their fields of study (e.g. marketing, management, tourism, finance and banking and others).

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