Factors That Determine Accounting Anxiety Among Users of English as a Second Language Within an International MBA Program

Alexander Franco and Scott S. Roach
Stamford International University, Graduate School of Business
Bangkok, Thailand

Abstract. The primary goal of this study was to determine the factors related to accounting anxiety among MBA students who utilize English as a second language (ESL). The analysis included components within the learning environment and also differentiations as to demographic variables such as gender, age, ethnicity, and any prior undergraduate exposure to the study of accounting. A secondary goal of the study was to determine perception of anxiety among ESL students in an MBA program regarding quantitative courses as opposed to qualitative courses. Finally, the study examined different strategies used by ESL students to deal with accounting anxiety. The study found that there were significant differences in accounting anxiety based on gender, ethnicity, and exposure to undergraduate accounting. However, age was not a factor. In addition, the study supported the hypothesis that there is a negative relationship between levels of English proficiency and accounting anxiety. It also supported the hypothesis that there is a positive relationship between the levels of anxiety with classes involving quantitative subject matter. Finally, the study rejected significant differences in coping strategies by levels of accounting anxiety.

Keywords: accounting; accounting anxiety; English as second language (ESL); language anxiety, strategies regarding accounting anxiety

Introduction

Within the context of globalization, English has become the *lingua franca* of the business world, a transnational instrument vital in both a local and a global context (Buripakdi, 2014; Easthope, 1999). The study of language anxiety among students using English as foreign language has been steadily growing for the past three decades (Horwitz, 1991; Kao & Craigie, 2013; Kondo & Yang, 2004; Mahmoodzadeh 2012, Marwan, 2007; Ozturk & Gurbuz, 2014; Semmar, 2010; Wang, 2010). During this period, a body of work has also been developed that focused on anxiety suffered by students while studying accounting, although

none of the studies specifically examined a student body primarily consisting of ESL students (Ameen, Guffey, & Jackson, 2002; Borja, 2003; Buckhaults & Fisher, 2011; Chen, Hsu, & Chen, 2013; Clark & Schwartz, 1989; Dull, Schleifer, & McMillan, 2015; Duman, Apak, Yucenursen, & Peker, 2014; Ghaderi & Salehi, 2011; Malgwi, 2004; Uyar & Gungormus, 2011).

This study sought to investigate those factors that are related to varying anxiety levels among students of accounting who are challenged with learning this quantitative subject and its nomenclature while utilizing English as a second language. The first section of this paper presents a review of related material on accounting anxiety and proposes the hypotheses to be tested. The second part of this paper provides a discussion of the research methodology and analysis of the data collected. The final part presents utilitarian suggestions for minimizing anxiety by ESL students as they learn accounting, as well as recommendations for future research.

1. Literature Review

Academic anxiety, within a pedagogical context, can best be seen as emotional state that is not inherent, but which is situational and can be "treated" by creating an effective association between teaching and receiving apprehension (Chu & Spires, 1991; Malgwi, 2004). Anxiety as to the learning of accounting at a level of higher education has been based on students' perceptions that the nomenclature of the subject is akin to learning a new language (Borjas, 2003). Further, the knowledge base for this subject is perceived as being extensive and usually there is a corresponding apprehension that the period of time necessary to properly comprehend the principles and application of accounting is inadequate (Malgwi, 2004).

Previous studies suggest that differences in anxiety levels regarding the study of technical material may related to variables such as gender (Todman, 2000), age, background experience or exposure to the subject being studied (Chu & Spires, 1991; McIlroy, Bunting, Tierney, & Gordon, 2001; Towell & Lauer, 2001) or nationality/ethnicity (Burkett, Compton, & Burkett, 2001; Rosen & Weil, 1995). Based on this, the following hypotheses were examined:

H_1: There will be differences in accounting anxiety levels of ESL students in an international MBA program across different demographic groups.

H_{1a}: There will be differences in accounting anxiety levels of ESL students in an international MBA program across age groups.

H_{1b}: There will be differences in accounting anxiety levels of ESL students in an international MBA program across genders.

H_{1c}: There will be differences in accounting anxiety levels of ESL students in an international MBA program across different ethnic groups.

H_2: There will be differences in accounting anxiety levels of ESL students in an international MBA program for those students who took an undergraduate accounting course as opposed to those who did not.

Among ESL students, the level of anxiety in learning technical subjects and in communication apprehension has been tied to the degree of their proficiency in the use of the English language (Casado & Dereshiswsky, 2004; Horwitz, Horwitz, & Cope, 1986; Marwan, 2007; Onwuegbuzie, Bailey, & Daley, 1999; Pappamihiel, 2002). Therefore, H_3 was proposed:

H_3: There will be a negative relationship between level of English proficiency and accounting anxiety for ESL students enrolled in an international MBA program.

The degree of quantification in a course of study impacts on the level of anxiety experienced by students (Kao & Craigie, 2013; Kondo & Yang, 2004; Rosen & Weil, 1995; Todman, 2000). Kondo & Yang (2004) devised a typology of strategies (5 strategy categories from 70 basic tactics) that ESL students use to cope with language anxiety. The strategies include peer seeking, positive thinking, preparation, and resignation. From this, the following hypotheses were proposed for testing:

H_4: There will be a positive relationship between level of anxiety with classes involving quantitative subject matter and accounting anxiety for ESL students enrolled in an international MBA program.

H_5: There will be differences in the accounting anxiety associated with the coping strategy selected by ESL students enrolled in an international MBA program.

2. Research Methodology and Findings

2.1 Sample

The population studied was an international university in Thailand with an MBA student body consisting of 380 ESL students which were 57% female, 43% male; 64% were Thai and 36% were non-Thai. As per Krejcie and Morgan's (1970) table of sample size determination, a sample population of 190 was calculated for this study. The sample consisted of 107 females (56% of the sample population), and 83 males (44%). Within the sample, 105 (55.3%) were Thais, 16 (8.4%) were Thai of Chinese lineage (1st and 2nd generations) and 69 (36.3%) were non-Thai.

2.2 Instrument

A self-administered questionnaire was used with 15 accounting-focused, Likert scale questions, many which were modifications from the Horowitz et al. (1986) Foreign Language Classroom Anxiety Scale (FLCAS), a survey that has been used in several studies (Argaman & Abu-Rabia, 2002; Casado & Dershiwsky, 2004; Marwan, 2007; Matsuda & Gobel, 2004; Semmar, 2010; Yashima, 2002). All scales had a Cronbach alpha internal reliability score of over .80, indicating consistency (Hair, Black, Babin, & Anderson, 2010; Sekaran, 2000; Tavakol &

Dennick, 2011). The questionnaire also tested coping strategies by incorporating the Foreign Language Anxiety Coping Scale, which was designed by Kondo and Wang (2004). This scale was assessed to have an alpha coefficient of .91 (Marwan, 2007), demonstrating high internal reliability.

The questionnaire consisted of a forced, 4-point Likert scale from "strongly agree" to "strongly disagree." A neutral option (e.g., "not sure") was deliberately avoided because of cultural traits within Thai society that inhibit the motivation to express personal opinion: a strong hierarchical system with high power-distance and *kreng jai* –the culturally operationalized practice of avoiding the display of emotion or asserting one's opinion (Holmes, Tangtongtavy, & Tomizawa, 2003; Johnson & Morgan, 2016; Suntaree, 1990). The questionnaire was translated into Thai for Thai students (and translated back into English to assure accuracy) in order to maximize effective feedback (Behling & Law, 2000; Harkness, Van de Vijer, & Mohler, 2002; Domyei & Taguchi, 2009). An English language version was distributed to non-Thai ESL students. The questionnaire was administered during a six-month period by the same lecturer who taught the only accounting course (a core course) required by the university's MBA program. The actual day in which the questionnaire was administered was the first day of each starting class during that period.

2.3 Findings

The first hypothesis proposed that there would be differences in accounting anxiety levels across groups defined by the demographic variables of age, gender and ethnicity. Descriptives for the first of these three demographic factors are presented below in Table 1. As shown in the table, the mean accounting anxiety rating declines consistently across the four age groups.

Table 1: Descriptive Analysis of Accounting Anxiety Ratings by Age Group*

Age Group	N	Min	Max	M	SD
18-22	58	1	4	3.17	.920
23-25	48	1	4	2.94	.836
26-30	46	1	4	2.91	.784
30 +	38	1	4	2.74	.724
Total	190			2.96	.838

*Where 1 = Strongly Disagree and 4 = Strongly Agree with the statement: Taking an accounting class gives me high anxiety (i.e., feeling of stress, fear).

In order to test whether this decline was statistically significant, a one-way ANOVA was performed to analyze differences in accounting anxiety ratings across the age groups. The results are displayed in Table 2 below. Results indicate no significant difference across the four age groups for accounting anxiety, $F(3, 186) = 2.242$, $p = .085$. Therefore, Hypothesis 1a is rejected.

Table 2: One-Way Analysis of Variance of Accounting Anxiety Scores by Age Group

Source	df	SS	MS	F	p
Between Groups	3	4.633	1.544	2.242	.085
Within Groups	186	128.109	.689		
Total	189	132.742			

The second part of this hypothesis proposed differences in accounting anxiety across gender groups. Descriptive statistics by gender are presented below in Table 3. As shown in the Table, the mean female accounting anxiety rating is slightly higher than the mean rating for males.

Table 3: Descriptive Analysis of Accounting Anxiety Ratings by Gender*

Gender	N	Min	Max	M	SD
Male	83	1	4	2.77	.860
Female	107	1	4	3.11	.793
Total	190			2.96	.838

*Where 1 = Strongly Disagree and 4 = Strongly Agree with the statement: Taking an accounting class gives me high anxiety (feeling of stress, fear).

In order to test whether this difference was significant, a t-test was conducted. Results of that test are provided in Table 4, below. The results indicate a significant difference in scores with women reporting significantly higher levels of accounting anxiety (*M*=3.11, *SD*= .793) as compared to males (*M*=2.77, *SD*= .860), *t* (188) = -2.834, *p* = .005. Therefore, Hypothesis 1b is supported.

Table 4: Comparison of Anxiety Ratings by Gender*

Gender	N	Mean	SD	t	df	p	95% Confidence Interval
Male	83	2.77	.860				
Female	107	3.11	.793				
Total	190	2.96	.838	-2.834	188	.005	-.578 – -.101

*Where 1 = Strongly Disagree and 4 = Strongly Agree with the statement: Taking an accounting class gives me high anxiety (i.e., feeling of stress, fear).

The third part of Hypothesis 1 proposed that there would be differences in accounting anxiety ratings across different ethnic groups. Table 5 provides the descriptive statistics associated with the three ethnic groups that were analyzed.

Table 5: Descriptive Analysis of Accounting Anxiety Ratings by Ethnic Group*

Ethnic Group	N	Min	Max	M	SD
Thai of Chinese	18	2	4	3.13	.619
Thai	106	1	4	3.09	.810
Not Thai	69	1	4	2.74	.885
Total	190			2.96	.838

*Where 1 = Strongly Disagree and 4 = Strongly Agree with the statement: Taking an accounting class gives me high anxiety (i.e., feeling of stress, fear).

Testing for significant differences in accounting anxiety ratings across the three ethnic groups was conducted with a one-way ANOVA. Findings of this analysis are presented in Table 6 below. As depicted in the table, there was a statistically significant difference between the ethnic groups as determined by the one-way ANOVA F (2, 187) = 4.010, p = .020. Therefore, Hypothesis 1c is supported. A Tukey post hoc test was then performed revealing that the Thai group had statistically significant higher ratings of accounting anxiety as compared with the Other Than Thai group (3.09 $\pm$ .810, p = .020).

In sum, Hypothesis 1 proposed that there would be differences across the demographic groups of age, gender and ethnicity. Upon testing, the age portion of Hypothesis 1 was rejected, the gender differences hypothesis was supported and differences in accounting anxiety were found to exist between "Thai" and the "Other Than Thai" groups.

Table 6: One-Way Analysis of Variance of Accounting Anxiety Scores by Ethnic Group

Source	df	SS	MS	F	p
Between Groups	2	5.459	2.730	4.010	.020
Within Groups	187	127.283	.681		
Total	189	132.742			

Hypothesis 2 proposed that there would be differences in accounting anxiety levels for those ESL students that had taken an undergraduate accounting course

and those who had not. Descriptive statistics for these two groups are presented in Table 7.

Table 7: Descriptive Analysis of Accounting Anxiety Ratings by Whether or Not Student Had an Undergraduate Accounting Class*

Undergrad Class	N	Min	Max	M	SD
Yes	96	1	4	2.79	.882
No	94	1	4	3.14	.756
Total	190			2.96	.838

*Where 1 = Strongly Disagree and 4 = Strongly Agree with the statement: "Taking an accounting class gives me high anxiety" (i.e., feeling of stress, fear).

As shown in the table, those students who reported having had an undergraduate class in accounting had lower mean accounting anxiety ratings. To test to see if this difference was significant, a t-test was run on the accounting anxiety ratings between the two groups. The results of this test are below reported in Table 8. The results indicate a significant difference in scores with ESL students in the group that did have an undergraduate accounting course reporting significantly lower levels of accounting anxiety (M=2.79, SD= .882) as compared to those students who had not had an undergraduate accounting course (M=3.14, SD= .7.56), t (188) = -2.271, p = .004. Therefore, Hypothesis 2 is supported.

Table 8: Comparison of Anxiety Ratings by Whether or Not Student Had Taken an Undergraduate Accounting Class*

Undergrad Class	N	Mean	SD	t	df	p	95% Confidence Interval
Yes	96	2.79	.882				
No	94	3.14	.756				
Total	190	2.96	.838	-2.834	188	.004	-.582 – -.111

*Where 1 = Strongly Disagree and 4 = Strongly Agree with the statement: "Taking an accounting class gives me high anxiety" (i.e., feeling of stress, fear).

The third hypothesis proposed that there is a significant negative relationship between English proficiency and accounting anxiety for ESL students. Self-reported English proficiency levels ranged from 1, "Bad" to 5, "Excellent" (N =

190; *M* = 3.54; *SD* = .801). Ratings of accounting anxiety ranged from 1, "Strongly Disagree" to 4, "Strongly Agree" with the statement "Taking an accounting class gives me high anxiety" (i.e., feeling of stress, fear) (*N* = 190; *M* = 2.96; *SD* = .838). A simple regression analysis showed that the level of English proficiency significantly affected ratings of accounting anxiety. Results of the analysis are presented in Table 9, below. The higher the English proficiency ratings, the lower the accounting anxiety ratings (*t* = -2.899; *p* < .001). Therefore, Hypothesis 3 is supported. However, the R^2 =.043, so the predictive power of the model is quite low.

Table 9: Summary of the Simple Regression Analysis for English Proficiency and Accounting Anxiety

Variable	*B*	*SE(B)*	*β*	*t*	*p*
English Proficiency	-.216	.075	-.207	-2.899	.004

R^2 =.043

Hypothesis 4 suggests a positive relationship between classes involving quantitative subject matter and accounting anxiety ratings. This was based on self-reported anxiety with classes that are quantitatively based and which was ranged from 1, "Strongly Disagree" to 4, "Strongly Agree" with the statement, "I get anxiety from an accounting class because of the numbers involved" (*N* = 190; *M* = 2.75; *SD* = .913). A simple regression analysis was used to test this relationship. The results of this analysis are presented below in Table 10. These results indicate that as a person's anxiety with quantitatively based classes increases so does their ratings of accounting anxiety ratings (*t* = 10.386; *p* < .001). Therefore, Hypothesis 4 is supported. The R^2 =.365 so the independent variable (anxiety with quantitative based classes) explains 36.5% of the variance in the dependent variable, accounting anxiety.

Table 10: Summary of the Simple Regression Analysis for Quantitative Class Anxiety and Accounting Anxiety

Variable	*B*	*SE(B)*	*β*	*t*	*p*
English Proficiency	.555	.053	.604	10.386	< .001

R^2 =.365

The final hypothesis suggests that differences in accounting anxiety will be associated with the coping strategy employed by ESL students. As displayed in Table 11, the means do differ across the various strategies employed by the students. This is particularly true for "Positive Thinking" and for "Peer Seeking" which fall at the lowest and highest levels of accounting anxiety, respectively. In order to determine whether these differences were significant, a one-way

ANOVA was performed to examine group differences in accounting anxiety scores. The results of this analysis are reported in Table 12.

Table 11: Descriptive Analysis of Accounting Anxiety Ratings by Coping Strategy*

Coping Strategy	N	Min	Max	M	SD
Preparation	100	1	4	2.97	.758
Relaxation	22	2	4	2.91	.921
Positive Thinking	47	1	4	2.79	.977
Peer Seeking	21	2	4	3.38	.669
Total	190			2.96	.838

*Where 1 = Strongly Disagree and 4 = Strongly Agree with the statement: "Taking an accounting class gives me high anxiety" (i.e., feeling of stress, fear).

Table 12: One-Way Analysis of Variance of Accounting Anxiety Scores by Coping Strategy

Source	df	SS	MS	F	p
Between Groups	3	5.189	1.730	2.522	.059
Within Groups	186	127.553	.686		
Total	189	132.742			

As shown in Table 12, the results indicate no significant difference across the four coping strategy groups for accounting anxiety, F (3, 186) = 2.522, p = .059. Therefore, Hypothesis 5 is rejected.

A summary of the findings of this study is provided below in Table 13. There was support for two of the demographic factors and varied levels of accounting anxiety (gender and ethnicity) but differences by age was rejected. Having taken an undergraduate course in accounting significantly reduced accounting anxiety. In addition, English proficiency was shown to be negatively related to higher levels of accounting anxiety. Anxiety toward courses with quantitative content was positively related to accounting anxiety. Coping strategies employed by students did not vary significantly by level of accounting anxiety.

Table 13: Summary of Study Findings

Hypothesis		*SS*
H$_{1a}$	Differences in Accounting Anxiety by Age	Rejected
H$_{1b}$	Differences in Accounting Anxiety by Gender	Supported
H$_{1c}$	Differences in Accounting Anxiety by Ethnicity	Supported
H$_2$	Differences in Accounting Anxiety by Undergraduate Accounting	Supported
H$_3$	Negative Relationship between English Proficiency and Accounting Anxiety	Supported
H$_4$	Positive Relationship between Anxiety for Quantitative Courses and Accounting Anxiety	Supported
H$_5$	Differences in Coping Strategy by Level of Accounting Anxiety	Rejected

As a part of this study, the ESL students were requested to rate the various core subjects and work on their thesis in terms of difficulty of learning the subject in English. Table 14 presents results of these questions. As shown in the table, those subjects that are based on a primarily quantitative content (accounting $M = 2.09$ $SD = .733$; and finance $M = 2.22$ $SD = .751$) were rated as more difficult than those subjects that are more theoretical in nature (marketing $M = 2.97$ $SD = .6.29$ and management $M = 2.94$ $SD = .6.72$). The two subject areas that employ both quantitative analysis and theory (research methods $M = 2.55$ $SD = .780$ and thesis $M = 2.25$ $SD = .8.77$) were rated in the middle in terms of difficulty with thesis being closer to the quantitative subjects.

Table 14: Difficulty of Studying Subjects in English Ratings by Percentage*

Subject	*Very Difficult*	*Somewhat Difficult*	*Somewhat Easy*	*Very Easy*	*Mean*	*Standard Deviation*
Accounting	16.8	63.2	14.2	5.8	2.09	.733
Finance	12.6	59.5	21.1	6.8	2.22	.751
Marketing	1.1	17.9	63.7	17.4	2.97	.629
Research Methods	6.8	42.1	40.0	11.0	2.55	.780
Management	1.6	21.1	59.5	17.9	2.94	.672
Thesis	19.5	45.8	25.3	9.5	2.25	.877

*Where 1 = Very Difficult and 4 = Very Easy

3. Conclusion and Recommendations

Though the findings did not support a significant statistical difference in accounting anxiety by age, it did reveal significant differences for the factors of gender, ethnicity, and exposure to undergraduate accounting. The findings also

supported a negative relationship between levels of English proficiency and accounting anxiety as well as a positive relationship between the levels of accounting anxiety and the quantitative nature of business courses. Finally, the study did not find significance difference between levels of accounting anxiety and the selecting of coping strategies for such anxiety. These mixed results conform within the disparity within the studies discussed in the literature review. However, it is important to emphasize that this study differs from most of the literature review studies in that it examines anxiety within the context of learning the subject of accounting by using English as a second language. Within that context, Franco (2016) suggested the following eight tactical components for lowering anxiety in general, and accounting anxiety in particular, within an ESL environment:

1. **Initial assessment of students.** This can be done in two ways: On the first day of class, he student fills out a simple one-page form that requests information on the student's knowledge of the subject matter but also asks the student to evaluate himself/herself as to English proficiency by way of a Likert scale. The form should also include questions like, "Who do you admire most?" Each student is then asked to introduce himself/herself to the class and verbally answer some of the questions on the form. This allows the teacher make initial assessments of each student (written and oral presentations) as well as obtain a general assessment of the level of English proficiency of the group in order to adapt the course accordingly. Secondarily, the assessment form would allow the instructor to determine any previous knowledge of accounting by the students as a result of undergraduate courses and or work-related experience. This allows making a better initial determination as to the speed the accounting course should take.

2. **Vocabulary Buildup and Word "Dissection."** Absorption of the nomenclature of accounting is difficult enough for those tackling the subject in their native language. In an ESL environment, it is vital that students be introduced to key words and phrases even if this requires a discussion of such vocabulary before beginning the lecture. The lecturer should reinforce the meaning of key terms/phrases and provide a context within which they have meaning. Without a focus on building up the vocabulary for a particular lecture, there is a stronger likelihood that some students will not be able to follow the narrative. Frustration will set in as key terms, not properly absorbed by the student, will become obstacles in comprehending the narrative and context of the discussion.

   The lecturer should write key words and phrases on the board, along with their definitions, and require the students to them write down. This creates a mental imprimatur since students are more likely to remember a word if they physically see it and work with it. Grammatical analysis of a word can be performed by "dissecting" it and presenting its grammatical variations. For example, a word like "accountability" – defined as being held responsible for something – can be broken up from

its noun form to its adjective – "accountable" – and the verb phrase "to account" for. This dissection, along with the lecturer's use of the word within a context and the solicited use of the word from students in a sentence or two, allows the students to "chew" on the word or phrase and obtain an adequate comfort level of understanding.

3. **Concept Checking.** Concept checking involves *asking questions* to students to test the depth of their knowledge of newly accumulated information. These questions are sometime difficult to construct and some see their creation as more of an art form than a skill. The checking of concepts is developed in part, by anticipating, beforehand, concept checking questions you might use. However, it is primarily developed through practice and experience – "thinking on your feet." Concept checking should be used throughout the lecture. In some situations, you can repeat a concept checking question that was successfully used in the same lecture in the past. However, the teacher will have to be conscious of coming up with new and pertinent concept checking questions within the serendipitous dynamics of the classroom discussion. This is art form more than anything else and the interaction of concept checking allows for a good balance between teacher talking time and student talking time.

   Concept checking is not open questioning. Avoid questions such as, "Do you understand? that can merely be answered with "yes" or "no." If your narrative flow causes you to create a question that can be answered in that way, follow up with "why?" "Marry" students in the class to come up with financial solutions to a marriage or business partnership problem. This personalizes the class analysis and gets students to interact with each other. The teacher should avoid adding unfamiliar vocabulary when working through concept checking. This is part of a self-imposed discipline that is always conscious of the ESL experience and the appropriate implementation of knowledge within that setting.

4. **Eliciting.** Eliciting can be simply defined as asking for answers (information) instead of just giving out the information. In a learner-centered classroom this provides for constant interaction. Eliciting should be performed by choosing students – not by depending on volunteers (i.e., the "alpha" few that will dominate classroom discussions if the teachers allows for this). Choosing students also keeps all students alert ("on their toes") and avoids the awkward situation where a question asked to the entire class is met with silence. Even if the student chosen by the lecturer does not have an answer, he/she will usually provide some response that the teacher can build on. Letting everyone know that they can and will be called on helps to identify students who are falling behind ("stragglers").

   Pace yourself in your elicitations. Avoid repetition, condescension, and the need to turn everything into a question. Avoid asking questions

about material that has already been covered unless you are conducting a review for an examination.

5. **Pacing.** Even while abiding by the institution's guidelines, rules, and expectations, the lecturer remains the "master of his domain" within his/her classroom. Lectures, homework, assignments, projects, and examinations are all the creations of the teacher. Especially in the ESL environment, the teacher must recognize the need to alter the pace of a lecture and even the pace of the entire course. Slow down when red flags and bells are going off. This is particularly true regarding subject matter that is built in layers (like accounting) where the next layer requires that you *fundamentally* understand the prior layer(s) of knowledge. If the lecturer keeps moving just to follow a schedule of his own design (e.g., a stated calendar on the syllabus), the results will be poor performances on the midterm exam. At that point the lecturer will have to go "back to basics" or risk moving forward and witnessing poor performances again, this time on the final exam. Almost nothing is more nonsensical for a lecturer than shackling himself/herself to rigid or impractical time restraints that were self-created and self-imposed.

6. **Monitoring.** In an ESL, learner-center environment the interaction should not only be verbal but also physical. The lecturer should not hide behind a podium or desk. Instead, the lecturer should be moving around to keep the students alert, away from their phones, or Facebook on their laptops. Moving amongst the students also allows for better eliciting, "marrying students," and concept checking. When students are performing an in-class exercise (e.g., accounting), the teacher should move from one student to the next to see if the student is stuck on a word or a concept. Sometimes they are stuck on a verb or some other word within an explanatory or instructional text. An explanation or clarification at that moment is crucial. Otherwise, the student gets stuck and needlessly frustrated at the very start and gives up on solving the problem or resorts to looking to the student next to him/her for the answer. Sometimes a student who is stuck asks another student for an explanation. When a teacher sees this, he/she should step in, do the explanation, and provide further guidance.

7. **Use of Paper.** ESL students need to see physical words, not just hear them. They need a physical imprimatur. Power points have limited impact, unless the students have the physical text of the power point slides in front of them. If the lecturer gives handouts of core material (material that will be tested) the student has the pertinent text and can make notes including the meaning of the word in their native language. For test preparation, ESL students tend to rely on paper since they are not only looking at concepts but also the specific words that constitute the definition or explanation of that concept.

8. **Feedback.** It is nonsensical to wait until the student evaluations to obtain feedback on how well ESL students were coping with their English comprehension in a business course. Feedback is best solicited from the first day of the course, on an individual basis when the student feels he/she can be more candid or less embarrassed (i.e., no disclosure in public). Feedback can be attained before and after class, during breaks, by email, and at office hours. The teacher can also specifically approach students that he/she feels are having trouble. Individual feedback, in the aggregate, can help the teacher determine the overall situation in the class and who the "stragglers" are.

The continuation of globalization guarantees the internalization of higher education business studies using English as the commercial *lingua franca.* This study focused specifically on accounting anxiety experienced by ESL students. A body of literature needs to be created to specifically address accounting anxiety within the context of ESL education.

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