

## PROFESSIONAL ENGLISH TEACHING WITH PARTICULAR REGARD TO ACCOUNTING AND FINANCE

## ВИКЛАДАННЯ АНГЛІЙСЬКОЇ МОВИ ЗА ПРОФЕСІЙНИМ СПРЯМУВАННЯМ ОСОБЛИВИМ АКЦЕНТОМ НА БУХАЛЬТЕРІЮ ТА ФІНАНСИ

*The current article examines the general theoretical concepts and practical strategies of professional foreign language teaching focusing on the area of accounting and finance. The relevance of the topic is due to professional English language teaching is still an underexplored area. According to various researches the demand for learning foreign languages has been improving in the last decades. By globalisation English language proficiency is inevitable for being successful both in private and professional life. It is especially true for global international business as well. There is a set of studies tries to interpret the significance of professional English teaching in financial sector. The ability of communicating English is crucial for cross-cultural negotiations, international investments, and multinational corporate management. To build up a career it is indispensable to know English fluently. The study highlights the aspects of professional English teaching. Foreign language teachers have to use new standards. They have to develop students' communicative competencies to avoid feeling insecure. In addition, there is a gap between teaching financial English and the actual needs of industry. Students need less lecture-oriented lesson to understand processes in global finance in a more effective way. The article discusses other indicators which might also help to be proficient in English such as compliance with the specific needs of students, connection with thematic content, choice of language tools in a particular professional field. Other principles of professional foreign language teaching and learning are often realized through the incorporation of specialized texts. They enhance not only students' reading comprehension skills but their critical thinking as well. It also upgrades students' communicative skills. Using different elements of texts, students are able to build up a monologue or a dialogue. Thus reading proficiency contribute to being successful in English. The article reveals the role of foreign language teachers who have a great impact on choosing the right methods in professional English teaching. It gives a practical guidance for both teachers and language learners in professional context.*

**Key words:** professional English teaching, accounting, finance, method, language skills.

*У статті розглядаються загальні теоретичні концепції та практичні стратегії викладання іноземної мови за професійним спрямуванням з фокусом на спеціальності облік і оподаткування та фінансова безпека та фінансів. Актуальність теми зумовлена тим, що викладання англійської мови за*

*професійним спрямуванням все ще залишається недостатньо дослідженою сферою. Згідно з результатами багатьох досліджень, попит на вивчення іноземних мов зростає протягом останніх десятиліть. В умовах глобалізації володіння англійською мовою є неминучим для досягнення успіху як у приватному, так і в професійному житті. Особливо це стосується глобального міжнародного бізнесу. Існує низка досліджень, які намагаються інтерпретувати значення викладання професійної англійської мови у фінансовому секторі. Здатність спілкуватися англійською мовою має вирішальне значення для ведення крос-культурних переговорів, міжнародних інвестицій та управління багатонаціональними корпораціями. Для побудови кар'єри необхідно вільно володіти англійською мовою. Дослідження висвітлює аспекти викладання англійської мови за професійним спрямуванням. Викладачі іноземних мов повинні використовувати нові стандарти. Вони повинні розвивати комунікативні компетенції студентів, щоб ті не відчували себе невпевнено. Крім того, існує розрив між викладанням фінансової англійської та реальними потребами індустрії. Студенти потребують більше практичних занять, щоб ефективніше розуміти процеси у світових фінансах. У статті обговорюються й інші показники, які також можуть покращити вивчення англійської мови, такі як відповідність специфічним потребам студентів, зв'язок з тематичним змістом, вибір мовних засобів у конкретній професійній сфері. Інші принципи викладання та вивчення іноземної мови за професійним спрямуванням часто реалізуються через включення спеціалізованих текстів. Вони розвивають не лише навички розуміння прочитаного, але й критичне мислення, покращуючи комунікативні навички студентів. Використовуючи різні елементи текстів, студенти можуть будувати монолог або діалог. Таким чином, навички читання сприяють успішному вивченню англійської мови. Стаття розкриває роль викладачів іноземних мов, які мають великий вплив на вибір правильних методів у процесі викладання англійської мови за професійним спрямуванням, а також дає практичні рекомендації як для викладачів, так і для тих, хто вивчає мову у професійному контексті.*

**Ключові слова:** викладання англійської мови за професійним спрямуванням, бухгалтерський облік, фінанси, метод, мовні навички.

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**Introduction.** Problem statement. In recent years, the importance of foreign languages has changed significantly in Ukrainian society. As Ukraine has rapidly joined the global community, the economic and socio-cultural situation in the country has led to a significant interest in learning foreign languages.

Today, knowledge of foreign languages is not a luxury but a necessity. The transformation of the social structure is gradually leading to a fundamental reorganizing of the educational process in secondary and higher education institutions, a revision of the goals and objectives of foreign language teaching and

directs the foreign language teachers to use modern pedagogical technologies. Globalisation in all spheres of modern society has built upon knowledge of a foreign language an indispensable condition for a successful personal and professional life. As summarised by Y. Chernyonkov [13], the results of sociological surveys show that half of the students consider knowledge of a foreign language to be an important attribute of an educated person in the XXI century [13, p. 530]. English language proficiency is an essential element of various fields such as information technology, law, healthcare, particularly business and finance. In this context, significant emphasis has been placed on the role of English as a in the realm of global international business [22]. Professionals working in banking, investment, accounting utilize English to be successful in economy. The language of finance combine technical terminology with the precision required for finance professionals. To help language learners master their specific language skills professional English teaching is needed.

#### **Analysis of recent research and publications.**

Studying the organisational foundations in the training of foreign language teachers in German universities in the context of the Bologna Process, V. Bazova [Базова] writes about the need to borrow the experience of professional training of future foreign language teachers in higher education [1, p. 10]. After all, according to the researcher, today a certain part of teachers apply outdated teaching standards, and therefore, students who have difficulty learning certain rules do not show interest in learning foreign languages, feel insecure and unable to do [1, p. 11]. Instead, modern pedagogy promotes an entirely new methodology of learning foreign languages, which aims to develop students' communicative competence, i.e. the ability not only to speak another language, but also to respect and understand another culture and its speakers. Under such conditions, a foreign language (English, German or any other) becomes an integral part of modern life – a means of intercultural communication [2, p. 109]. Therefore, the future foreign language teachers face the task of creating a relaxed, practically valuable environment for students to master foreign languages in the educational process. Confirmation of this idea is found in the National Foreign Language Learning and Promotion Initiative [10]. The document refers to the need to modernise the national system of language education in the context of a significant expansion of international interaction in the direction of strengthening its cultural, communicative, and worldview functions. This situation, according to V. Bezlyudna [2], puts forward new requirements for the professional activities of foreign language teachers as a kind of integrators of this space [2, p. 106]. At the same time, the Concept of Language Education in Ukraine [7] declares the need for a

new generation of foreign language teachers who possess not only professional competence but also mobility and the ability to implement a new strategy of language education for students. It is also true for professional English teaching for accounting and financial services. According to Cui Jing [17] there is a gap between teaching financial English and the actual needs of industry. It is difficult for students to apply the theoretical content in a practical way. In Teaching methods are sometimes lecture-oriented, neglecting interactions in the lesson. Foreign language teachers have to mobilise their own internal cognitive resources and use external organisational and material resources that will determine students' success in foreign language lessons.

In the context of globalisation, communicative competence in a foreign language is becoming an indispensable component of the successful work of modern specialists of any profile. According to Augustina [14] English is the dominant language of global business and other economic transactions. The transition of foreign languages, especially English, into the category of a universal tool for professional life explains the growing demands on the level of foreign language students as a further basis necessary in situations of business, accounting, scientific, professional interaction, so it is expedient and methodologically justified to improve the quality of students' professional and communicative training while learning a foreign language. The discipline 'Foreign Language' in connection with the new tasks of education appears as integrating, allowing to form a wide range of 'skills' of the XXI century' [23]. The result of studying the discipline 'Foreign Language' is the acquisition of oral and written communication skills in a foreign language for intercultural interaction and the realisation of the opportunity to obtain useful information from foreign sources; formation of skills to use grammar, spelling, vocabulary and style of a foreign language at a level that ensures the construction of logically correct spoken and written language. Thus, it is expected to ensure the solution of professional tasks. In this context, the need for professionally orientated foreign language learning as a significant resource for updating professional knowledge. As Mark Reimer, a representative of the UNESCO International Mark Reimer, a representative of the UNESCO International Centre for Education, rightly notes that this particular area of foreign language teaching requires a special approach and puts forward increased requirements in terms of content, methods and techniques [20, p. 93].

**Identification of previously unresolved aspects of the general problem:** professional English teaching with a focus on accounting and finance involves exploring gaps in current methodologies. While there has been significant progress in integrating English language skills with professional disciplines, there

are still unique features of accounting and finance professionals. Further researches are required in the use of effective methods of professional English teaching.

**The aim of the current research** is to examine the conditions of professional English teaching and to characterise the pragmatic guidelines in foreign language teaching, to reveal the algorithm of working with professional vocabulary and practical mastery of the content in the field of accounting and finance.

**Presentation of the main material.** Professionally oriented foreign language teaching language teaching is based on taking into account the needs of students in learning a foreign language by the peculiarities of their future profession or speciality. Against the expanding prospects for personal development in the field of professional foreign language teaching there are certain problems that need to be addressed. First of all, professionally oriented foreign language courses are often overloaded with an array of information, which is actively the method of consecutive translation is actively used to process. At the same time, as U. Ketsyk-Zinchenko rightly points out, a significant number of students do not have the skills for transforming information, independent work on its rethinking [6, p. 102]. Another characteristic feature is a deeper focus on oral communication. Indeed, time has declared communication and dialogue to be the basic philosophical categories, which has changed the approaches in the field of professional English teaching.

In foreign studies, researchers are actively identifying quality indicators of professional language teaching. For instance, T. Dudley-Evans and M. St. John outlined such indicators as compliance with the specific needs of students, connection with thematic content, choice of language tools in a particular professional field [15, p. 155]. It is worth noting that both theorists (for example, well-known scientists in this field of English for Special Purposes (ESP) T. Hutchinson and A. Waters [16] and practitioners (for example, pedagogical observations of ESP teacher R. Smoak [21, p. 43]) emphasise that this area of foreign language teaching should not be equated with targeted teaching of technical vocabulary. Instead, O. Kaniuk points out two main aspects of ESP, such as professionally oriented (development of communicative competence in the field of students' specialisation) and over-subject (formation of the basis for further study and improvement of language skills) [5, p. 271]. N. Dimitrenko identifies authentic materials, situational modelling, self-government as the factors of successful implementation of a professionally oriented foreign language course, which means that students become participants in a case from professional practice [4, p. 119]. In their study of ESP course development, F. Reimers

and C. Chung emphasise that the teacher should do everything possible to ensure that students decide when, what and how they will say and do [19]. While there is a certain commonality of views in understanding the specifics of professional foreign language teaching, the pragmatic aspect of achieving quality, rationality, and technological effectiveness needs further development. In order to effectively build the educational process, manage it, and obtain results, it is necessary to study the existing methods of work, change and supplement them with modern interpretations that allow improving communicative training in accordance with new trends.

The problem field that determined the direction of pedagogical research, that most teachers of professionally oriented courses face is the need to arouse activity, ensure sufficient preparedness for language interaction and motivate students for whom a foreign language is not a key discipline of specialisation. In this case, according to V. Maiboroda, the practical readiness of future specialists for professional activity can be achieved through the effective organisation of the educational process and methods of deep processing of educational material in the context of a systemic and activity-based approach on a situational and thematic basis [8, p. 33]. In the area of financial English teaching scenario simulation might be an effective strategy. By recreating real-world financial business situations, this teaching approach allows students to experience the actual work environment, helping them apply and reinforce their knowledge more efficiently [17]. The implementation of the principle of professional orientation in teaching and learning a foreign language is usually carried out through the text [18, p. 355]. As a basic teaching and learning unit in a course of professionally oriented foreign language teaching, the text is the central axis in the sequence of actions to prepare for professional communication. Working with the text implies that the subject content of the text, filled with specialised concepts, needs to be understood and mastered. Understanding is a complex theoretical act that objectively comprehends the internal meaningful connections in being and activity [12, p. 40]. Working with the language materials created by native speakers is a particular value in preparing students to use a foreign language as a crucial tool for comprehending the directions, trends and technologies in modern development processes. The high cognitive value of the text, the practical significance of the information contained in them, and their semantic potential are due to their authenticity, i.e., the information content generated in natural conditions, which has cognitive value and consistency. In financial sector and in accounting case study-based teaching is an alternative method that utilizes real financial cases to enhance students' skills in financial English reading comprehension and

critical thinking through active analysis and discussion. In this activity, the teacher selects a relevant news article from the global financial market as a case study, prompting students to read thoroughly and analyze the key information [17]. Taking into account the changes in the content and methods of scientific communication characteristic of modern post-neoclassical science, the parameters of selecting educational material for professionally oriented foreign language teaching will be defined. Being one of the main mechanisms of the process of obtaining professional information, the text is one of the means of developing a professional linguistic personality. It is not just about reflecting the content specifics, but also about supporting internal motivation. Professionally oriented information should be meaningful to students. This is greatly facilitated by the professional and problematic nature of the materials. In the context of international scientific, technical and cultural cooperation and coordination of efforts to solve various problems, information materials that emphasise the involvement of scientific and technical issues in the overall picture of the world are relevant. This is a set of texts that have not only an intra-disciplinary but also a cross-disciplinary orientation and meta-scientific issues. The content of texts is interesting to study from the perspective of the methodological paradigm of humanitarian knowledge, i.e. one of the leading contemporary cognitive practice [9]. Regarding the considerations of the process of forming students' ability to communicate professionally from the point of view of practicality, functionality, and effectiveness, it is necessary to algorithmise this process and present it in the form of levels of learning tasks that have the functionality of managing students' cognitive activity, otherwise the educational process may not achieve its goal, since the system of learning tasks does not allow to promote the creation of a new product of activity [11, p. 255]. Thus, learning foreign languages for professional purposes should be interpreted as a conscious and creative process that gives students the opportunity to realise their own intentions. It is important to learn how to extract not only complete information from the text, but also information that is meaningful to the student in a particular context. In the process of professionally oriented foreign language teaching, this factor plays a crucial role in adequate interaction with professional reality. At the logical and semantic level, the text is perceived as a source of general logical concepts and a resource for analytical practices. Learning activity is to use the learnt material in the given conditions of analysing the semantic structure of the text. This stage is characterised by mental actions, associated with the acquisition of professional semantic content, analysis of the semantic structure and transformation of semantic content objects into a conceptual map. The

product result is drawn up in the form of a semantic organiser (mind map, conceptual table or diagram), where, as a rule, the elements of the logical of the text, in particular the main topic, main idea, purpose, problem, relationship, reason, consequences. At the situational-communicative level, tasks on mastering comprehension strategies in preparation for professional communication, the text works as a space for the development of meanings that will be embodied in creative forms of educational activity, built on a new vision of the object's structure. In this aspect, intellectual skills are developed, integrating the author's of the author with his own system of knowledge, ideas and experience, as well as the ability to combine elements of the text in such a way as to use the studied material in a new format of monologue or dialogue. In role-play situations interactive dialogues might be effective methods to improve financial English speaking skills. These roles could be financial negotiations with an investor, analyst, manager, etc. During these activities students have to face several challenges how to express their opinion, how to convince or reach a consensus [17]. In other words, at the stage of synthesis of meanings, the potential of the text is used as a basis for intellectual and realistic tasks, that check the achievement of several planned outcomes at once and provide a long sustainable effect of mastering professionally oriented vocabulary and effective communication strategies. Students combine individual knowledge and skills (thematic vocabulary identified during text decoding and semantic components recorded in the conceptual map of the text) into a coherent procedure for implementing some general provisions on a demonstrated specific example. By the conceptual supports identified at the second stage (analysis of the situation, goal, problem formulation, choice of means of solving the problem, result, evaluation of the solution, prediction of possible consequences), the created situation from real professional reality acquires a certain semantic depth.

The algorithm of professional English is implemented as a structure of levels of learning tasks aimed at understanding and mastering the conceptual and semantic structure of a professionally oriented text to prepare for professional communication. The systematic use of the proposed didactic tools in the educational process will form an attitude towards the conscious use of professionally oriented vocabulary and academic literacy skills, which are the basis for achieving productive information exchange in a professional context. The use of pragmatic guidelines (expediency, purposefulness, rationality, technological efficiency, instrumentality) will increase the practical effectiveness of professionally oriented foreign language teaching of students. The performance indicators of the considered methodological solution are the following aspects. The scope of the algorithm



is not limited to a specific range of students' language skills. The selection of conceptual and conceptual professional vocabulary, together with the use of methods of consistent and creative processing of the material, makes it possible to retain the acquired knowledge over a long period of time, to use it and to actively apply it. Along with the development of the system of professional concepts and general scientific categories, students develop thinking competences, organisational and communication skills, increase their independence, and improve their reading culture in mastering specialised texts.

**Conclusions.** A general review of academic literature shows that professional English teaching has its own priority in foreign language teaching. English language proficiency is inevitable in the field of accounting and finance. Professional English teaching with a focus on accounting and finance involves equipping students with the language skills necessary to effectively communicate in the financial sector. The proposed recommendations, which implement the principles of the praxeological approach, might be widely used in the design of the educational process in a multi-level system of professional English teaching.

Research perspectives. Further researches are required for a deeper insight of the peculiarities of professional English teaching in accounting and financial sector.

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