



ESOL for AAT

A scoping paper for NIACE

by

Making Training Work

December 2007



Contents

1. Introduction	page 3
2. Methodology	page 3
3. Findings	page 4
3.1 The learners/students	page 4
3.2 The AAT Level 2 courses and the ESOL support provided	page 5
3.3 The learning materials	page 7
3.4 The importance of language skills for progression	page 8
3.5 Analysis of required language skills for AAT Level 2	page 9
3.6 The importance of situating language use in context	page 9
4 Conclusions and recommendations	page 11
5 Acknowledgments	page 11
6 Appendix 1 - NVQ Unit 2 language skills analysis	page 12
7 Appendix 2 - Outline syllabus	page 14
8 Appendix 3 - sample lesson plan and material	page 19
9 Appendix 4 - dictionary list	page 21



ESOL for AAT: a scoping paper

1. Introduction

Making Training Work was contracted to produce a scoping paper that would set out a draft syllabus for a proposed English for AAT (Association of Accounting Technicians) programme at Level 2.

This project evolved from an innovative vocational skills re-orientation programme developed by NIACE for refugees with overseas experience.

Learning materials were developed by staff at Leicester College. These aimed to provide participants with the language skills to use occupational terminology and communicate successfully in occupational contexts vital for success in UK employment.

To produce the scoping paper, Making Training Work would review these materials, research existing English language learning materials, use its experience and expertise to draft a syllabus, with sample lessons, sample materials, a list of resources, websites and a sample glossary.

2. Methodology

Making Training Work has undertaken the following tasks:

- Review of learning materials produced by the Upskill project at Leicester College
- Review of AAT programmes and qualifications on AAT website
- Research AAT internet site for information, materials and local FE colleges delivering AAT
- Review and analysis of AAT NVQ 2 units to determine language skills and knowledge implicit in the performance criteria
- Research existing English language teaching materials and websites
- Visit and interview with the Head of Skills for Life Work and Employability Unit at the College of North West London (CNWL)
- Review of schemes of work and learning materials for Accountancy with ESOL course (Level1) at College of North West London
- Interview with 20 learners on NVQ 2 AAT Accountancy at CNWL
- Interview with accountancy course tutor at CNWL
- Review of learner course folders and completed Level 2 portfolios
- Contact with a local finance department in an international civil engineering company



- Interview with member of staff in the finance department who is currently undertaking Level 4, who has progressed from Level 2 AAT at another London FE College.
- Interview with Embedding ESOL coordinator and ESOL tutor of AAT learners at the College of North East London (CONEL).
- Interview and discussion with Futuremedia, an e-learning company, to elicit general principles on the production of e-learning materials.

3. Findings

3.1 The learners/students

Learners on AAT programmes are in need of some kind of language development either to meet the standards required by the AAT course or to meet the standards required by future employers. Any language programme needs to consider both these aspects.

The learners interviewed were a representative group of learners as found in most FE colleges located in cities with large numbers of migrants and minority ethnic groups.

The group at CNWL consisted of 20 learners of which 18 were from bilingual backgrounds, including Polish, Albanian, Arabic, Somali, Gujarati, Swahili, Bahasa Indonesia, Romanian, Amharic, Bahasa Malaysia, Tamil, Nepalese, Hindi, Portuguese, Kurdish, Konkani. The group of learners at CONEL is similar, with learners being French speakers from Congo and Cameroon, Portuguese speakers from Angola, or from the following linguistic backgrounds: Kosovan Albanian, Tigrinya, Amharic, Latin American Spanish and Somali.

A third of the group at CNWL had degree or higher level qualifications in accounting, business, economics or law from their countries of origin. Three had previous work experience in accounting, some up to 3 years. Five currently held part-time retail jobs. Five learners were mothers with young or school aged children. Nine learners had progressed from the Level 1 Accounting with ESOL course. This pattern was similar for the learners attending the CONEL course. Learners there had similar levels of previous qualifications and experience and many have progressed from an ESOL Adult Foundation course at Entry Level 3 in ESOL through to a Level 1 Business foundation course with ESOL support.

All intend to progress onto the Intermediate/Advanced Certificate Level 3 course and seek employment in accounts departments.

All learners received an initial assessment and were assessed below Level 2 ESOL, indicating that all are in need of some kind of language



development either to meet the standards required by the AAT course, or to meet the standards required by future employers. Any language programme needs to consider both these aspects.

The admin accounts assistant who now works in a finance department of an international civil engineering company is currently attending a Level 4 AAT evening course at a south London college. He has progressed from a Level 2 AAT course, having attended evening classes over the past 4 years. Most other learners on this course are also already working in an accounting role.

Learners on AAT courses may not necessarily share their tutor's perception about their level of need for language support.

Any language development programme must be perceived by learners as relevant and necessary to their vocational (ie. AAT) goals, or they may be reluctant to take on what they might see as unnecessary extra work.

AAT qualifications are valued by and attractive to learners because the delivery methods are flexible, they have a good reputation, they offer the possibility of progression into higher level accountancy qualifications and have currency with employers. CONEL has recruited 3 groups with ESOL support this academic year.

3.2 The AAT Level 2 courses and the ESOL support provided

Further Education colleges offer support to learners on courses. Different models and methods are used to provide this language support on AAT courses – the choice often being dictated by how the institutions implement funding guidelines and arrangements rather than responding to the language learning needs of the learners. This has implications for the development and use of relevant and appropriate learning materials.

Courses are run as full-time day or part-time evening courses. At CNWL, the group attends a year long college based course for 16 hours per week. They complete the NVQ Level 2 course using AAT simulations as they are not at work or in work placements.

In addition, they can attend a dedicated language support workshop, once a week from 3-5pm. However, those learners with caring responsibilities and jobs find it difficult to attend these sessions due to these other demands on their time.

The AAT evening course at the south London college also provides learners with the opportunity of attending a generic language support workshop. However, this would involve learners who already attend 1 or



2 evenings per week giving up one further evening each week to attend a class that is not specifically dedicated to supporting their course of study.

A full-time course is 16 hrs/week – a maximum to enable learners to meet the requirements of Jobseekers Allowance (JSA). In some cases this has to be reduced to 14hrs/week to meet requirements. Any additional support is currently provided over and above the 16 hrs/week and therefore not available to all.

In further education establishments, the funding regime for vocational courses and ESOL are not the same. This discrepancy has an impact on the way in which each institution plans, delivers and staffs its language support offer.

In most colleges funding for ESOL support is provided through the additional support allocation. This ESOL support is often provided in workshops that are not necessarily specific to the course the learner is studying, and furthermore may be staffed by language support assistants, rather than qualified language teachers. At CNWL, AAT learners benefit from a dedicated workshop staffed by an ESOL tutor, but the language skills taught are not specific to meeting the AAT requirements.

At CONEL, a different model is used. As a part of their 16 hr course timetable, learners attend a 2-hour ESOL support class, taught by a qualified and experienced ESOL tutor who also spends 1.5 hrs each week in the accounting lessons with the learners. She uses the information gained in these lessons to plan the scheme of work and lessons for the English language support sessions.

The funding for this arrangement is provided by entering the learners for the National Literacy Test, thereby drawing down the ESOL funding. The double staffing of the ESOL tutor attending the vocational class is funded from the overall college budget.

To obtain funding for ESOL courses, learners must work towards and achieve a Skills for Life ESOL qualification. This means that on combination courses, such as ESOL and Accountancy, the time which can be spent on language development for specific vocational purposes is reduced. This is the case on the ESOL and Accountancy Level 1 course at CNWL.

In neither college, however, do ESOL tutors have any meeting and liaison time timetabled to meet with their vocational colleagues.



3.3 The learning materials

Through internet and other searches, we were unable to find any English language support materials specific to AAT Level 2.

For the accounting content, learners on courses used the AAT recommended texts such as Kaplan, Study text and work book or Kaplan pocket notes. Additional materials were produced by course tutors.

We found that the AAT website provides very clear guidance and support to learners on what to include and how to present their portfolio evidence. Learners also reported that they found this material helpful. However, this support material is not designed as language teaching material, nor does it provide the cultural information required by people unfamiliar with the UK work environment.

To research accounting related English language support materials, we used a number of search engines, databases and journals, including Google, Google Scholar, English Language Teaching Journal, TESOL Quarterly and Language Learning, as well as a more general search of the British Council, NATECLA and AAT websites.

A broader search for English language teaching materials identified a number of websites with business related exercises for learners. However, these tended to be grammar exercises which were not contextualised to accounting situations or the specific communicative events implied by the AAT performance criteria.

We examined the Upskill project ESOL for Accountancy materials produced by Leicester College in relation to the communication skills required by the AAT NVQ 2. Our analysis revealed a lack of fit between the language content and tasks in the materials and those required by the AAT Level 2.

For example, the unit 6.4 on Office Communication (p61) requires learners to compose an internal memo. However, no model is provided, nor is there any other scaffolding activity (eg a writing frame) to enable learners to draft a memo. Also the 'language points' list three verb forms (i.e. simple present, future tense and passive forms), which in our view are not required in most memos. Furthermore, the activity suggested is not authentic to an office situation, and would more likely lead to a short telephone message note rather than something as formal as a memo.

It is also not a situation required by the AAT scheme. For example, NVQ Unit 2, performance criteria G, could require a learner to compose a memo to a manager or other colleague identifying a discrepancy relating to a



payment. Such a situation would be more authentic for an AAT learner and would also generate acceptable evidence of competence.

We also noted that although this pack includes teacher notes, it does not specify any language learning objectives.

Any future materials, could be developed for both a paperbased and e-learning environment.

3.4 The importance of language skills for progression

Language competence has an impact on the progression of learners through the AAT levels and also their potential employability. Evidence from both colleges shows that even though people successfully achieve the Level 2 AAT qualification, they do not obtain accounting related employment.

This point was reinforced by one interviewee who said that the AAT Level 2 provided a strong foundation in accounts but unfortunately 'they don't see language as part of the foundation'. This corroborates our observations and experience that, without attention to the development of language skills, learners are disadvantaged in progressing to both higher level qualifications and into relevant employment.

In reviewing course folders and portfolios, we observed evidence which contained many language errors, which had been considered acceptable as demonstration of the AAT Level 2 performance criteria.

Tutors confirmed that according to AAT guidance, they could ignore language errors as long as learners demonstrated understanding of the accounting concepts. This was further corroborated in the interview with the evening class learner who agreed that language was not corrected by AAT tutors at Level 2, but was at Level 3. He told us that many learners at Level 4 gave up and left the course because they could not complete the required 4000 word project.

'Almost everybody in my evening class is a second language speaker. Most of them have got degrees from other countries. Most of us are working in an accounts role. Lots of people have dropped out because of the long project – it's not a problem doing the accounts work, it's all to do with language – being able to write in English.'

Thus, language skills play a crucial role in relation to progression.



3.5 Analysis of required language skills for AAT Level 2

As with any vocational scheme the AAT performance criteria do not list language skills in isolation. However, language skills are required in order to achieve the performance criteria; they are implicit. ICT skills are similarly implicit but not explicitly listed.

Where learners do not already possess the necessary language skills, those skills will need to be taught. By language skills we mean the four skills of listening, speaking, reading and writing. In order to teach them language tutors will first need to analyse the criteria to make those language skills explicit. Appendix 1 indicates the kind of analysis of the performance criteria that we have in mind. This shows the language skills required for the NVQ Unit 2 performance criteria.

For example, Unit 2, performance criterion A requires a learner to '*check suppliers' invoices and credit notes against relevant documents for validity*'. This will require the language skill of reading for detail, and in particular reading numbers, dates and reference numbers on documentation to check that they match up.

3.6 The importance of situating language use in context

Language skills do not operate in isolation but in a social context and for a range of communicative purposes.

Also, we do not speak or write in single sentences but in chunks of language which are generally termed 'discourse'.

By 'discourse skills' we mean an awareness of the conventions governing how language is deployed in a social context, such as the sequence of language functions in a conversation.

For example, a phone call to a customer to query a payment will require a knowledge of telephone conventions, will begin with a social greeting, go on to state the reason for phoning, etc. These skills are not necessarily acquired, and it is more efficient if they are explicitly taught by a language specialist.

A 'language function' is the purpose for which the language is being used eg. to query, recommend, suggest, report, explain. Any language function can usually be realised by a range of different grammatical structures eg. a request could be expressed as
"Could you phone Eastern Stone?"



*" Please phone Eastern Stone",
"Do you think you'll have time to contact Eastern Stone today?"*

Similarly one grammatical structure can be used to express a range of different functions.

eg. present perfect tense

" we haven't received payment" – stating problem

"I've tried rebooting the computer" – giving information

"I've called their accounts department" – reporting to manager

Thus to teach only isolated grammar points will not enable learners to operate effectively in real life situations.

They also need to learn:

- discourse skills such as turn taking and the typical sequencing of many transactional encounters
- cultural norms (UK and work based)
- vocabulary
- appropriacy

Oral skills will also require knowledge about the phonology systems (pronunciation, intonation and stress) of English, the ability to speak in a way that is comprehensible to the listener, and culturally appropriate checkback skills whilst listening.

Writing skills will also require knowledge of grammar, spelling and punctuation, and the conventions of writing a range of different text types in English.

Appendix 2 shows our analysis of the communication skills required by the contexts of the performance criteria. We have indicated the language functions, grammar and cultural knowledge, and some examples of actual language that might be used in these contexts.

This forms the basis of an outline syllabus for a language support programme for AAT Level 2.

Appendix 3 indicates the kind of functional language teaching and learning procedures for individual lessons that we would recommend. Any materials developed would need to be contextualised using the analysis of the language skills as shown in Appendix 2. We have used a format similar to that of other ESOL materials recently produced by NIACE.



4. Conclusions and recommendations

- Learners, particularly refugees and migrants, on AAT programmes are in need of additional language development in order to access both employment and higher level AAT courses.
- The type of language support currently available to learners is determined by non educational factors, such as funding.
- There are currently no language support materials available for AAT Level 2.
- Language support materials need to be developed to enable learners to successfully achieve the AAT qualification and to progress further in employment and studies.
- Any language support materials should be closely integrated with the AAT scheme and contextualised to the accounting occupational environment.
- Language support materials need to be flexible enough to be used in a variety of learning modes eg. for class use directed by a qualified ESOL teacher and/or for self study either paper based or through an e-learning approach, and perceived as vocationally relevant by learners.

5. Acknowledgements

We would like to thank all those people who have contributed their time, thoughts, opinions and material to this research project, especially Eamonn Crilly, Judith Richardson and the AAT NVQ 2 students at the College of North West London, Sally Bowen and Jenny Sutton from the College of North East London, Hayley Lamb and Judy Gawn from NIACE, Hans Dibobe and Nigel Paris from Balfour Beatty/Carillion joint venture – East London Line Project.

Monica Collingham
Ann Janssen

Making Training Work - December 2007

APPENDIX 1

Unit 2 – Analysis of language skills Making and recording payments

	listening	speaking	reading	writing (to include input on computer systems/)
A Check suppliers' invoices and credit notes against relevant documents for validity			Read for detail Read invoices and credit notes Check that figures, ref numbers etc match	
B Check calculations on suppliers' invoices and credit notes for accuracy			Read calculations on invoices and credit notes	
C Identify and deduct available discounts			Refer to guideline docs re discounts (scan for info) Identify conditions for discounts (read for detail) Read figures (read for detail)	
D Correctly code invoices and credit notes			Refer to company/org coding manuals (scan)	Input codes on company system
E Correctly enter invoices and credit notes into books of prime entry according to organisational procedures			Identify correct sections/columns in books of prime entry in which to input invoices and credit notes (scan) Read figures (read for detail) Refer to company manuals as necessary	Manually and/or electronically enter details of invoices and credit notes into org's system

	listening	speaking	reading	writing (to include input on computer systems/)
F Enter invoices and credit notes in the appropriate ledgers			Read figures (read for detail) Identify correct sections of ledgers (spreadsheets?) in which to input invoices and credit notes (scan) Match up categories on invoices with those in company documentation	Manually and/or electronically enter details of invoices and credit notes into org's system
G Identify discrepancies and either resolve or refer to the appropriate person if outside own authority		Report /explain problem to line manager	Read figures (read for detail) Match up info on 2 sets of documentation	Explain discrepancy in email/memo to colleague/manager
H Communicate appropriately with suppliers regarding accounts	Listen to suppliers' explanation/ reasons etc Check back on information established with supplier	Report/explain (in person/on phone) problem to supplier	Refer to invoices etc whilst discussing problem	Report/explain problem by letter or email (confirm phone conversation) (write business letter) Make notes to record phone conversation (use company doc as appropriate)

Outline syllabus – analysis of listening/speaking skills

APPENDIX 2

Contexts/ situations	Language functions	Examples of actual language	Grammar points/patterns	Cultural info	AAT units/ performance criteria
Phone customer/ supplier re accounts (external to co)	Greet Identify self on phone Check who speaking to State problem Give details re problem Negotiate solution Say what action you'll take Explain company procedures	Is that Jack Bloggs? I'm phoning about one of your invoices. We haven't received payment for invoice No 352, dated July 6th	Question forms Present perfect	Conventions of phone language Politeness norms Company procedures and documentation	1.1G 2H
Talk to line manager/ colleague about accounts payments (internal to co) Talk to manager about health and safety	Identify discrepancy/problem/ hazard Identify error Ask for help/seek guidance Say what you've done Contrast Polite requests Make recommendations	There's a problem with this payment The invoice is for £X but they've only sent Y I've called their accounts dept and they're sending us a revised cheque Could you deal with this? I think we should get this wiring moved	There is/are But (for contrast) Present perfect Present continuous for future Can/could requests Have/get something done Should/ought to	Politeness norms Health and safety legislation in UK Health and safety practices in own Co	2G 4E 22B 22D 22F

Contexts/ situations	Language functions	Examples of actual language	Grammar points/patterns	Cultural info	AAT units/ performance criteria
Talk to manager about financial information	Check information required Make comparisons about figures Report financial information Interrupt politely Agree/disagree suggest	Should I include X? (you can see that) these 2 sums don't balance	Comparison markers eg whereas, although, however should	Behaviour/politeness conventions at company meetings eg turntaking	4.1D 4.1 E 4.2A
Working with computers	Ask for help Explain problem	I've got a problem with my computer It won't connect to the internet It keeps crashing	Present tense	Company systems Job roles/helpines etc Idiomatic formulas in UK office environment	21.1G
Talk to line manager re organisation of work	Report possible difficulty Re- negotiate deadline	I'm not going to be able to get X done by 5 o'clock	Be able to Futures Time phrases	Company expectations re expected time on task UK work norms re taking responsibility	23E
Employability skills	understand job interview questions clarify questions describe previous work experience give examples	I've used several software packages – A, B & C When I worked at _____ Co, I did X	range of tenses	UK cultural norms around job interviews understand job application process	

Outline syllabus - analysis of reading skills

Contexts/situations/ texts	Language functions	Examples of actual language	Examples of grammar points/patterns	Cultural info	AAT units/ performance criteria
Accounting documentation – manual and computerised systems eg invoices, balance sheets etc Identify format features on documentation eg boxes, columns, layout etc	Refer to manuals Cross-check/match same info from 2+ sources Check numbers, calculations etc eg discounts Compare figures for accuracy Identify details in accounts (scanning)	Numbers Dates Reference numbers signatures		Company docs Company coding manuals Knowledge of company practices	1.1A-F, 2.1A-D 3.1A-C 3.2A 4.1A–C 4.2
Instructions on computer screen		Password File names		Company computer procedures and etiquette	21 A-F
Health and safety docs				H + S legislation Company H + S procedures	22 A
Work plans, schedules etc				Company calendars and schedules	23 A-C
On-course reading AAT coursebook AAT keynotes Handouts AAT website Simulations/assignment briefs Dictionaries	use reference books read for detail skim-read scan				
Employability skills Job ads Job application forms Job descriptions	read for detail instructions	essential/desirable		cultural conventions	

Outline syllabus - analysis of writing skills

Contexts/situations/ texts	Language functions	Examples of actual language	Examples of grammar points/patterns	Cultural info	AAT units/ performance criteria
Letters to customers re outstanding payment	State problem Give details of problem Refer to docs Confirm action to be taken/decisions made Confirm phone conversation	With reference to our conversation today, I would like to confirm... We agreed that you would do X	reported speech	UK letter-writing conventions – eg layout, salutations etc Politeness conventions	1G
Letters to supplier re accounts/payments	Identify discrepancy Polite request	Could you please send an additional payment of £X	There is/are Present tense Could for requests Present perfect	Politeness conventions	2H
emails	(as letters/memos)	(as letters/memos)		Company conventions re emails Confidentiality norms	
memos	Report hazard /H + S problem Report error	This is to bring to your attention the fact that...	reported speech present tense	Company style of memos UK law re H + S Company procedures re H + S	4.1E 22D
notes	Report problem/error				4.1D 4.1E
Reports – health and safety	Report a hazard		Could for possibility conditionals		22B 22D
Reports – financial information	Report financial info to management Compare Identify discrepancies				4.1 4.2B 4.2C 4.2D

Contexts/situations/ texts	Language functions	Examples of actual language	Examples of grammar points/patterns	Cultural info	AAT units/ performance criteria
Accounting documentation/forms/ ledgers (manual and computerised)	Record financial information Enter in systems/ledgers Code income and expenditure Compare items Identify discrepancies Make corrections	Numbers written in different ways		Company documentation	1.1A, C, D, E 2.1D-F 3.1A 3.1D 3.2 4.1C
Record books	Report accidents Health and safety records		Past tenses	Company procedures and documentation Employee responsibilities	22G
Notices	Warn of hazard	Out of order – technician notified Wet floor-take care	imperatives	UK H + S law Company procedures re H + S Awareness of standard formulas	22D
Work plan	Predict /Plan future work Dates Enter in columns/tables			Company requirements, budget deadlines etc. Awareness of calendar pressures on accounting tasks	23C
Invoices	Enter/transfer numerical information	numbers		Company procedures re UK conventions re writing dates, numbers etc	1.1A
Employability CV Job application forms Cover letter Job application letter	Describe work experience Describe skills Refer to ad Describe present post	I am currently working as a ... I have experience of using Sage In Iraq I worked for 2 years at....	Past tense Present perfect tense Present tenses	CV formats Letter conventions Cultural knowledge re employer expectations, info to include etc	



APPENDIX 3 – sample lesson plan and material

2 G

Making and recording payments

Entry 1	Entry 2	Entry 3	Level 1	Level 2

Language Objectives

Learners will be able to communicate appropriately within the company, and orally describe and report discrepancies in financial payments to a manager

Suggested procedure

1 Ls read set of invoices. Discuss what the invoice is for and amount to be paid.

2 Ls read cheques presented as payment for these invoices.

3 Ls sort cheques into correct/incorrect (ie those which match invoice and those which do not).

4 Class discuss action to be taken ie report discrepancy to line manager.

5 T explain situation: you phone your manager to report discrepancy between payment and invoice. T elicits what to say.

As go along, T writes up function framework of typical conversation. (see example under 'language points')

6 Using the function framework to cue the actual language, work through and build up the conversation. Either do this with T and L, or with 2 Ls across the class. Other Ls listen and prompt, give suggestions for improvements or alternative phrases. T gives feedback - accept any language which is comprehensible, conveys meaning effectively, and would be acceptable in a UK office context.

7 Practice the same conversation in pairs. T circulate and prompt or give feedback as required.

8 Record a conversation, to provide evidence for performance criterion Unit 2 G

Language points

Function framework (example of actual language in italics)

State name on phone (*It's Raina*) .

Check who speaking to (*Is that Bill?*)

Give context . State there is problem

(I'm checking the Bloggsco payments against the invoices. I think there's a problem with one of them. It doesn't match up)

Give more details about problem (*It's invoice XY3642, dated 3 June) the invoice is for £2930.00, but they've sent us a cheque for £2390.00. So they've underpaid us by £540.*)

(Could you call them, explain what's happened, and ask them to send us an additional cheque for the £540?. Ask them to attach a note to it, with the original invoice number)

Say what you'll do (*Right, I'll do that*)

Check on any further action (*Shall I send a confirming letter?*)

Yes please

Say what else you'll do (*OK, I'll follow up the phone call with a letter.*)

Thank (*thank you for your help*)

Extension activities

Role play practice of more situations – using sample invoices as cues. (ie generating language as one would in real life, not working with a scripted dialogue)

Materials needed

Sample invoices and credit notes

Sample cheques received as payment for invoices (some of which do not match invoice)

Company documentation

Company manuals on procedures (eg entry into computer system)



2 H

Making and recording payments - communicating with suppliers orally

Entry 1	Entry 2	Entry 3	Level 1	Level 2

Language objectives

Ls will be able to communicate appropriately outside the company with suppliers regarding accounts eg. by phone

Materials

sample invoices and credit notes
 sample cheques received as payment for invoices (on which amounts do not match up amounts on invoices), and/or bank statement listing payments received
 video clip/ audio clip of phone conversation between company and supplier
 role cards – which give details of situations requiring a phone call to a supplier to query and rectify a payment

Suggested procedure

(This lesson would be best done as a follow-up to the Unit 2G lesson)

1 Ls read set of invoices and cheques and pair them up according to reference number and/or item purchased.

2 The amounts on the cheques and invoices do not match up. Ls identify the discrepancies between them.

3 T elicits action Ls would take ie contact customer/supplier to point out discrepancy, and request/take action to remedy.

4 Ls watch/ listen to video/audio clip of conversation between company and supplier.

T asks Ls to identify:
 whether conversation is effective as communication –could it be improved?
 What speaker actually *does* (ie in terms of language functions)

During the discussion, T writes up list of language functions, and in the order of a typical conversation.

5 T elicits actual language patterns that could be used to realise each language function. Ls can give words from audio clip, and/or suggest alternatives. T accepts any which communicate meaning, are polite and would be acceptable in a UK work context. The discussion could be led by the T with the whole class, or started off by the T and then continued in pairs.

6 Ls practise saying the language patterns established. T model as necessary, and give feedback, especially re intonation, stress and pronunciation. T should ensure that Ls are easily

comprehensible on the phone. Ls may wish to make notes of some language points, but should not write out the whole dialogue.

7 Using the function framework to cue in the conversation, Ls practise in pairs and role play the phone conversation between supplier and customer. Ls may wish to refer to their notes as support in the early stages of this exercise. But at a later stage T should prevent them from doing this.

8 Once Ls are fairly comfortable with their phone calls, T should remove the function framework. Ls will then operate as they would in a real-life work situation.

9 Once Ls can manage a fairly predictable, straightforward situation, go on to more complex and unpredictable ones eg where the customer thinks they have made the correct payment, does not agree that there is a mistake, the customer is unwilling to make any additional payment etc. Ls will then need to develop language for dealing with more unpredictable situations and to negotiate a solution.

Language points

Language functions

Step 4 (eg.)
 Identify self on phone
 Check who speaking to
 Explain problem – ie payment and invoice do not match up
 Request action required eg ask customer to send revised payment
 Say what you will do next (eg confirm in email/letter)
 Summarise what each party will do
 Thank
 Say goodbye

Step 5 (eg.)
 Request action required
 Could you send us new cheque
 Can make an additional payment
 Would it be possible for you to.....

Extension activities

Use a video/audio clip of a conversation where the language of the supplier would not be acceptable eg because it is impolite, or it imposes too many demands on the listener, or where the meaning is not conveyed clearly.

Ls have to identify what is going wrong, and suggest ways of making the phone call more effectively.



APPENDIX 4

Dictionaries

We have not included a glossary, as we found that learners refer to published dictionaries of accounting terms.

- Collin S M H, Dictionary of Accounting, A&C Black, 2007, ISBN 0713682868
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making
TRAINING
work

**26 Links Yard
Spelman Street
LONDON
E1 5LX**

Tel: 020 7247 2944

Fax: 020 7247 3811

info@makingtrainingwork.co.uk
www.makingtrainingwork.co.uk