

Role of Language in Foreign Students' Adjustment Process in the Study of Introductory Accounting Courses

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Abstract

This study examines the role of language in facilitating the foreign students' adjustment process in the study of introductory accounting courses at the University of Dar es Salaam Business School. Data were collected through focus group discussions and interviews and then analysed thematically. The findings generally show that introductory accounting courses posed challenged and, as such, collaboration among students was perceived to be the most successful study strategy. However, foreign students could not successfully collaborate with their local counterparts due to their lack of aptitude in the local language, Kiswahili, coupled with the local students' preferring to use Kiswahili to English in their out-of-class study groups. Although English proficiency was found to influence foreign students' adjustment, its influence was found to be relatively less significant. The study highlights the role local languages play for foreign students' adjustment process in a non-English speaking country context where the instructional language is not necessarily the language spoken outside the classroom.

Key Words: *Foreign Students, Language Proficiency, Study Groups, Personal Study, Adjustment Strategies*

Introduction

The University of Dar es Salaam Business School (UDBS) offers various undergraduate and postgraduate academic programmes in business-related subjects. Apart from local students, the School has been admitting foreign students mostly from Kenya and Uganda for a number of years. The examination performance of the foreign students for quite long was never considered unique relative to that of local students. In the 2010/11 academic year UDBS received the first intake of students from Rwanda and Mozambique. At the end of academic year, all Rwandese and Mozambican students were discontinued from studies in 2010/11 academic grounds (i.e. due to low Gross Point Average [GPA] of less than 1.8 out of 5). This was the first alarm on the need to consider foreign students' adjustment process at the UDBS.

Studies indicate that foreign students face both social and academic adjustment challenges mostly in their first year of study (Andrare, 2006) probably for being in a completely new environment. The challenges foreign students face in adjusting to the new environment tend to affect negatively their learning experiences (Holmes, 2004). In this endeavour, language is one of the most significant causes of adjustment difficulties for foreign students (Andrare, 2006) when studying abroad. Foreign students' low proficiency in language may thus complicate their social and academic adjustment process.

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Prior studies (see Andrare, 2006) have indicated that English language proficiency has significant influence on foreign students' adjustment process most especially in the first year of study. The focus of such studies was on English language proficiency simply because they were conducted in English Speaking Countries (ESCs). In fact, most of empirical studies on foreign students' adjustment processes so far published are limited to international students' educational experiences in English Speaking Countries (ESCs)—the US, Canada, the UK, Australia and New Zealand (Andrare, 2006) and there is little, if any, literature focusing on Non-English Speaking Countries (NESCs). In ESCs, English is both a language of instruction in formal classrooms and communication in local communities. In Tanzania, a Non-English Speaking Country, English is only a language of instruction in formal classrooms at the tertiary level whereas Kiswahili is the language of communication in local communities. Although English is spoken in Tanzania's classrooms it is rarely used outside the classrooms. Therefore, the language dynamics in influencing foreign students' adjustment process in Tanzania's universities may be completely different from those of ESC universities.

The introductory accounting courses are usually taught in the first year of study in most of the universities around the world including the UDDBS. It is at this time when adjustment challenges for foreign students are at their peak. It is also at this time when first year students majoring in accounting or other business-related courses come across introductory accounting courses. Introductory accounting courses are the first and potentially the only students' exposure to accounting (Geigger and Ogilby, 2000). Such courses have the potential of creating the correct or wrong perception of accounting and its relevance to life and career (Geigger and Ogilby, 2000; Malgwi, 2006) depending on the students' encounter with the course. Students who perceive the course as difficult and boring may not find any relevancy out of the course. Since learning experiences may be influenced by adjustment processes (Holmes, 2004), it is likely that the students' perception of the course may be influenced by their adjustment struggles while studying the course. Since language is at the heart of the adjustment struggles, foreign students are likely to face adjustment difficulties in studying introductory accounting if their language competence is poor.

The influence of language on the study of accounting has been ignored in some studies (see for example, Hartnett, Romeke and Yap, 2004) on grounds of minimum language competences that accounting demands (Andrare, 2006). However, this position has little if any research proof. Moreover, even if the claim is valid, the nature of language specifics in Tanzania demands a thorough investigation to identify the variation of influences of the two languages—English and Kiswahili—on foreign students' adjustment processes, something which does not happen in ESCs. Moreover, this study's focus on introductory accounting is based on the overall relevance of this course in generating students' interest in the accounting profession. The course requires serious considerations in its design and delivery if a positive perception of accounting profession is to be maintained. Foreign students majoring in business studies are potential accountants or users of accounting information. Any unpleasant encounter with the course might make them lose interest in accounting altogether, which may result into losing prospective members of the profession.

As there is an implied association between language and the adjustment process for foreign students, there is a need to study the role of language in their adjustment process and specifically in their studying of first year accounting. This study, therefore, examines the role that instructional (English) and local (Kiswahili) language play in foreign students' adjustment process of studying introductory accounting courses in the first year of study at the UDDBS. The rest of the paper is organised as follows: The next section presents prior studies followed by a section on the context of the study. These are then followed by a section on the methodology employed in this paper before presenting findings and discussing the research findings. The conclusion finalises the paper.

Prior Studies

Local and foreign students have to contend with academic and social adjustment transition challenges in their first year of study at the university (Andrare, 2006). Foreign students in particular face difficulties associated with being in a new country in addition to the general problems of adjusting to the university environment (Grayson, 2008). In fact, the difficulties associated with foreign students' academic and social adjustment in a host country are greater than and different from those of their local counterparts (Rajapaksa and Dundes, 2002; Ramsay, Barker and Jones, 1999). Previous studies identified these problems as: homesickness, arrival confusion, the maintenance of self-esteem, family problems or the loss of loved ones, time pressure, adjustment to food and climate, finances, stress, language problems, and difficulty in making friends (Burns, 1991; Robertson, Line, Jones and Thomas, 2000; Rajapaksa and Dundes, 2002; Grayson, 2008).

Generally, there is a common agreement among researchers that language proficiency is at the heart of adjustment difficulties that foreign students face (Kirby, Woodhouse, and Ma, 1999; Ramburuth, 2001). Prior studies indicate that foreign students in ESC demonstrate lack of English language related skills such as listening ability, lecture and reading comprehension, note-taking, oral communication, vocabulary, writing skills and discussion skills (Lewthwaite, 1996; Lee, 1997; Senyshyn, Warford and Zhan, 2000, Holmes, 2004). Although the foreign students may believe that they speak fluent English, when they arrive in a host country they realise their accent, grammar, and pronunciation do not match (Burns, 1991). Students argue that instructors' idiomatic styles, colloquial language and rapid speech create additional difficulty in understanding lectures (Ramsay *et al.*, 1999; Holmes, 2004). Holmes (2004) maintains that foreign students are accustomed to indirect writing style in contrast to a writing style that emphasises the analysis of strengths and weaknesses of an argument. In addition, Cheng, Myles and Curtis (2004) have noted that foreign graduate assistants claim that speaking and writing tasks were the most problematic aspects of academic language.

As a result of the difficulties in English proficiency, foreign students have demonstrated lack of confidence in their English ability and demonstrated fear of making mistakes (Robertson *et al.*, 2000; Jacob and Greggo, 2001). This in turn inhibits foreign students from participating effectively in the class (Robertson *et al.*, 2000). On the other hand, instructors believe that poor class involvement of foreign students is a cultural issue and has nothing to do with language (Robertson *et al.*, 2000). In reply, foreign students claim that instructors are not interested in them because of their poor English. Additionally, Ramsay *et al.* (1999) states that foreign students, as a result of their poor English proficiency, face difficulties in lecture comprehension as well as communication with team members. Their language incompetence also results into slow reading and writing which, in turn, make them remain so immersed in academic activities that they had no time for relaxation (Robertson *et al.*, 2000). Similarly, Holmes (2004) found that foreign students review their reading assignments more slowly than local students and repeated the reading multiple times. As such, they spend more time on their studies and had less time to spend on socialising and relaxing (Zhao, Kuh, and Carini, 2004).

And yet, studies show that the extent of foreign students' interaction with local students improves the adjustment process and particularly improves English ability (Hechanova-Alampay, Beehr, Christiansen and van Horn, 2002). However, Hechanova-Alampay *et al.* (2002) note that local students did not welcome interaction with foreign students and perceive them as less competent. Consequently, international students were found to prefer collaborating with students from their own cultures (Sarkodie-Mensah, 1998). Hechanova-Alampay *et al.* (2002) further found that only a small number of foreign students had close friendships with local students since they had no opportunity and/or had close friendship with co-nationals. In Tompson and Tompson's (1996) study, foreign students were found to use to study with or sit next to a co-national. Although instructors view that as an unproductive behaviour, foreign students claimed to use that strategy as an opportunity to ask questions about lectures or

assignments where necessary. Apart from interaction, some international students compensate for insufficient English through effort, study habits, self-help strategies, and instructors' support (Andrare, 2006). Although foreign students face difficulties with English and other aspects of their lives abroad, they are academically successful (Hartnett, Romeke and Yap, 2004; Mlynarczyk and Babbitt, 2002), often due to compensatory strategies related to academic skills, motivation and effort (Stoynoff, 1997).

The first year accounting course has been identified as a critical educational component for not only accounting, but also for all business majors (AAA, 1986; AECC, 1992; Pincus, 1997). In fact, it is the first and potentially the only students' exposure to accounting (Geigger and Ogilby, 2000). It has the potential of creating the correct or wrong impression of accounting and its relevance in life and career (Geigger and Ogilby, 2000; Malgwi, 2006). It has also been recognised and emphasised as providing necessary skills in developing general business students and potential accounting majors in particular (Malgwi, 2006). Instructional approaches and pedagogical contents of the introductory accounting course are said to influence students' perceptions of accounting. Foreign students' adjustment difficulties have also been found to be influenced by teaching styles and pedagogical approaches (Lee, 1997; Robertson *et al.*, 2000; Snow and Kamhi-Stein, 1997). These studies observe that faculty could modify their teaching styles and make pedagogical adjustments to support the learning needs of foreign students. This means that adjustment problems, including language, may influence foreign students' interest in and perception of the accounting profession and its usefulness.

Foreign students' adjustment difficulties tend to peak in the first year of study (Andrare, 2006) and language is at the heart of such difficulties. Moreover, there are few, if any, studies that have specifically investigated the role of language on adjustment problems faced by foreign students in their study of university's introductory accounting courses. Moreover, studies so far cited, focus on English language proficiency as they were limited to ESCs— the US, Canada, the UK, Australia and New Zealand (Andrare, 2006). In ESCs, English is both a language of instruction in formal classrooms and the language of communication in local communities. On the whole, there is little, if any, literature focusing on NESC. In Tanzania, an NESC, English is simply a language of instruction in formal classrooms at the tertiary level with Kiswahili being the language of communication in local communities. Although English is spoken in classrooms, it is rarely used outside the classrooms. Therefore, the language dynamics in influencing foreign students' adjustment process in Tanzania's university may be completely different from those of ESC universities.

Context of the Study

The study was conducted at the University of Dar es Salaam Business School (UDBS) in Tanzania. UDBS is one of the renowned business schools in East and Central Africa. The School offers seven (7) undergraduate degree programmes, namely, the Bachelor of Commerce in Accounting, Finance, Banking and Financial Services, Marketing, Human Resources Management, and Tourism and Hospitality Management, as well as Bachelor of Business Administration (BBA). The BBA runs in the evening only and it had no foreign student and thus was ignored in this study. Students taking any of the Bachelor of Commerce degrees are required to study two introductory accounting courses one in each first year semester. These courses are AC 100: Principles of Accounting 1, which is taught in the first semester followed by AC 101: Principles of Accounting 2 taught in the second semester. The two courses are mandatory for all Bachelor of Commerce students and they are intended to ground students in fundamentals of accounting. The two courses are taught in a huge lecture theatre with a capacity to accommodate 960 students at goal. The enrolment has been maintained around 750 students but with only one lecture session of two hours every Friday from 7am for a 15-week semester. Students are required to attend all the lectures but no attendance roll calls are administered. Students are also required to register

and attend a one-hour seminar per week. There were 11 scheduled seminars. All lectures and seminars were held in English.

Foreign students admitted to the Bachelor of Commerce degree programmes hail from Uganda, Kenya, Rwanda, Mozambique and China. By June 2014, the number of foreign students admitted to the Bachelor of Commerce degree programmes as illustrated in Table 1:

Table 1: Foreign Students at UDBS as at June 2014

Nationality	First Year 2013/14	Second Year 2013/14	Third Year 2013/14	Total
Rwandese	2	5	5	12
Ugandans	2	2	1	5
Mozambicans	4	5	5	14
Kenyans	1	2	1	4
Chinese	2	1	-	3
Total	11	15	12	38

[Source: UDSM Academic Registration Information System Database, 2014]

Rwandese and Mozambican students are the majority since most of them receive government sponsorship to study in Tanzania. The Kenyan, Ugandans and Chinese students are privately sponsored students. Students from Kenya and Uganda have a solid foundation of English language relative to other foreign students. English is their pre-university medium of instruction for nine years in Kenya and 10 years in Uganda. In fact, they are more comfortable with English language, at least in speaking, as compared to local and other foreign counterparts. Mozambican and Rwandese students, on the other hand, face difficulties in English because their proficiency in the language is relatively poor.

In Mozambique, the medium of instruction at all educational levels is Portuguese. Mozambican students admitted to the UDBS have studied English merely as a subject but it was not a medium of instruction at any school level. The Mozambican Embassy, in understanding of English ability of their students, organised English language courses of about six months for Mozambican students before joining university. This course used to run for three months initially. The extreme poor performance of the first intake of Mozambican students made the Embassy reconsider lengthening the course to six months. According to the interview with a Ministry of Education official, the decision to lengthen the course was an agreement between the Tanzania government and its Mozambique counterpart.

In Rwanda, there are three official languages of instruction throughout its educational system: Kinyarwanda in primary schools, and French and English at the secondary school and university level. Some private schools use English or French from kindergarten to the end of high school. The introduction of English as one of the official instructional languages in Rwanda, a Francophone country, occurred in 2009. Some Rwandese students currently (i.e. mid 2014) at UDBS adopted English as a medium of instruction in the middle of their high school.

Table 2: Foreign Students' Experience of Using English as an Instructional Language Prior to Joining University

Nationality	Primary	Lower Secondary	High School
Kenya	English (Upper) – 5 yrs Kiswahili/Tribal (Lower) – 3 yrs	English – 4 yrs	N/A
Uganda	English (Upper Primary) – 3 yrs Tribal (Lower Primary) – 4 yrs	English – 4 yrs	English – 2 yrs
Rwanda	Kinyarwanda – 7 yrs	English/French – 4 yrs	English/French – 2 yrs
China	Chinese – 6 yrs	Chinese – 3 yrs	Chinese – 3 yrs
Mozambique	Portuguese – 5 yrs	Portuguese – 4 yrs	Portuguese – 3 yrs
Tanzania	Kiswahili – 7 yrs	English – 4 yrs	English – 2 yrs

[Source: Responses from Foreign Students, 2014]

Chinese students, have somehow different experience from that of Rwandese and Mozambican students. Two of the Chinese students have studied their secondary school in an English medium school in Tanzania. Their English proficiency is thus more or less similar to that of the majority of Tanzanian students. The other student has extreme difficulties communicating in English. He did his primary and secondary education in China using Chinese (Mandarin) as the medium of instruction.

Thus, whereas Kenya and Uganda students demonstrate better English language ability, other foreign counterparts demonstrate relatively poor English language ability. The main reason seems to be linked to the number of years such students have been using English as an instructional language prior to joining the university. Kenya and Uganda students have used English as an instructional language for more than nine years but other foreign students from Rwanda and Mozambique have only used it for less than two years.

Methodology

This study adopted a qualitative approach. Data were collected using focus group discussion (FGD) and interviews and were analysed using Boyatzis' (1998) data-driven inductive approach of thematic analysis. The following three sub-sections present the descriptions of participants, data collection methods, and data analysis techniques.

Participants

The participants of the study were undergraduate B. Com UDBS students. In the FGDs, only second and third year UDBS foreign students were participants. The intention was to obtain a set of participants with complete experience of the two courses—that's why first year students were not involved in the FGDs. A total of six foreign UDBS students participated in the focus group discussion as shown below:

Table 3: Focus Group Discussion Participants

Nationality	Frequency	Year of Study
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		Second Year	Third Year
Rwandese	4	3	1
Ugandans	1	-	1
Mozambicans	1	1	-
Total	6	4	2

These students were taking the Bachelor of Commerce (BCom) degree in different majors and each of them had studied Principles of Accounting I & II in the first year of study. But none of them was taking accounting as a major. The choice of participants was also based on the availability and readiness of a student on the planned day of discussion. Basically, one foreign (Rwandese) student was requested to participate in the discussion and after getting his consent he was requested to invite another seven foreign students he could reach from various countries studying at the UDDBS. He managed to recruit five other participants through this method. This also explains why there were more of Rwandese students than other foreign nationalities in the focus group discussion.

The focus group discussion was followed by interviews to clarify FGD findings and establish any variation in their views. A total of seven (7) interviews were conducted. A list of several groups of interviewees was prepared and potential individuals were approached. The potential participants' contacts were randomly obtained either through the Academic and Registration Information System (ARIS) database or from Class Representatives. Requests for interview participation were made through phone calls. Participants were informed that they at liberty to either accept or decline the request as participation in the study was a voluntary exercise. All the participants approached accepted to take part in the interview. A large number of local students were needed during interviews to establish and validate their experience of interacting with foreigners since local students were not involved in the FGD which was principally designed for generating information on the foreign student's experience. Participants from countries which were not represented in the FGD were also interviewed to establish any variations in experiences. The interviews were conducted towards the end of the second semester (i.e. June 2014—semester ended in early July 2014) when first year students were studying the AC 101—the second introductory accounting course. This time (i.e. about 7 out of 8 months of first year of study) was believed to be enough for first years to acquire adequate course experience and thus some of them were selected for participation in the interview. The choice of first year was also meant to broaden the scope of participants as well as to determine whether they had varying experiences.

Table 4: Interview Participants

Nationality	Number	Year of Study	
		First Year	Second Year
Tanzanian	3	1	2
Kenyan	1	-	1
Rwandese	1	-	1
Mozambican	1	1	-
Chinese	1	-	1
Total	7	2	5

Apart from the students, the researcher had an opportunity to interview one official from the Ministry of Education and Vocational Training (MoEVT) to obtain in-depth information on the inter-governmental arrangements in handling foreign students admitted to Tanzania's universities.

Data Collection

Guiding themes were prepared to guide the FGDs and interviews. The themes were informed by literature and researcher's personal experience of teaching the university's introductory accounting courses. Pertinent themes focused on probing specific problems that foreign students faced during their study of introductory accounting courses. In particular, the questions were general and open-ended targeting the students' study approaches to first year accounting courses. The researcher wanted to establish how foreign students approached accounting courses in first year and why they did so. Follow-up questions were asked to obtain further necessary clarifications. Both the focus group discussion and interviews were conducted in English and recordings made. The consent for recording was sought from the participant(s) before the discussions started. Moreover, the participants were assured of confidentiality of their responses. The focus group discussions took two hours and 30 minutes whereas each interview took 30 minutes on average. Interviews were arranged to validate and clarify issues which emerged during the FGD. Students selected for interviews were not allowed to participate in the FGD or a previous interview to enable validation of emerging issues. Interviews were conducted at a time of the students' convenience.

Data Analysis

Focus group discussion recordings were listened to and transcribed. The transcripts were in their entirety read through several times before coding was undertaken and key words noted. This process helped in shaping ideas and identification of possible patterns even before the coding process started (Braun and Clarke, 2006). The transcripts were then coded by identifying key concepts associated with foreign students' adjustments process. The initial coding produced a lot of initial concepts. These concepts were linked, classified and combined in the process that led to the emergence of 16 initial themes [See Appendix 1]. The emergent themes were further reviewed whereby related themes were combined and a broader category name was assigned to them. This process produced five main categories which form the body of study findings. The transcripts were then re-checked to ensure that the responses had been ascribed to appropriate themes, and similar groups of themes were assigned broader theme titles. To check for the reliability of these findings and to obtain detailed clarification of certain relationships, interviews with students who did not participate in the FGD were arranged. The interview recordings were listened to and transcribed. The transcripts were read through several times, coded and themes were identified as in the case of the analysis of FGD transcripts. Similar emergent themes were combined and compared to the final five themes that were developed from the focus group discussion. The emergent themes and broader themes were discussed with a researcher who was familiar with the aims of the study throughout the period of identifying themes and disagreements were resolved. The final themes were English Language Proficiency, Kiswahili Language Incompetence, Study Adjustment Process, Adjustment Strategies and Learning Outcomes.

Findings

The findings are presented in accordance with the final broader categories that emerged during the analysis. The relationship between the categories indicates that the *study adjustment process* is the overall phenomenon that foreign students demonstrate as they try to cope with study demands of first year accounting courses.

Study Adjustment Process

The term adjustment describes how students and the academic environment (Ramsay *et al.*, 1999), and may examine how issues such as learning styles, study habits, educational background, culture, and language proficiency influence students' efforts to fit in an academic environment. The study adjustment process, as far as this study is concerned, represents the deliberate learning approaches employed by

foreign students at the UDBS to cope with study demands and circumstances they faced during their study of introductory accounting courses. These study adjustment suggests that, although foreign students had to contend with unfavourable skills and seemingly discouraging learning environment, which threatened the smooth study of introductory accounting courses, they somewhat managed to use certain learning strategies to make necessary adjustments to attain favourable learning outcomes. The process involved switching between studying individually and studying in a group setting. The foreign students' choices of studying individually or in groups were initially a matter of convenience but ultimately compelling.

Initially, foreign students faced difficulties in comprehending lectures. Lecture comprehension difficulties were associated with several reasons such as poor English proficiency, fast superficial lecturing style, and large classes in which poor visibility and audibility were other setbacks. Under such circumstances, personal study was thought by foreign students as a viable alternative. In reality, foreign students' personal studies of introductory accounting courses turned to be much more difficult. Foreign students English language poor proficiency especially reading skills was noted to be the main cause of such difficulties. They claimed that they used to read introductory accounting textbooks slowly. They had to read it multiple times before they could understand it. This problem was also associated with strangeness of introductory accounting terminologies—which made the English language difficulties associated with the study of accounting to go beyond normal English language. In general, foreign students faced difficulties in undertaking personal studies of introductory accounting courses.

Faced with difficulties in personal studies, foreign students joined study groups to complement what they missed in lectures and what they did not comprehend well from books and other reading materials. In addition, there was a general belief amongst both foreign and local students that introductory accounting courses could only be studied successfully through study groups. The combination of constrained personal studies and perceived usefulness of study groups attracted foreign students to join study groups managed by local students. But as foreign students had poor interactions with local students, this made it difficult for them to make local friends. In other words, the process of getting local friends with whom to form a group was complicated for foreign students. Moreover, the study groups were mainly run in Kiswahili, language that was alien to the majority of foreign students. This again constrained the participation of foreign students in study groups as communication in the study groups was complex.

In consequence, foreign students are compelled to adopt different learning strategies to counter the unfavourable circumstances facing their study of introductory accounting courses. The learning strategies adopted include continuing studying in large study groups, studying one-to-one with a study “buddy”, taking recourse to studying alone all over again, or learning Kiswahili to improve communication in study groups with local peers. Adoptions of these learning strategies ultimately influenced learning outcomes, particularly the ability to understand and/or pass the course. Foreign students attributed their learning outcomes to the perception that one understood the course or to the perception that one passed the course or both. Students had no common criteria regarding what was meant by passing or understanding the course. This explains why the word ‘perception’ has been used here. In general, students who continued to utilise large study groups, those who studied with a “buddy”, or mastered Kiswahili to ease their participation in group study with local peers and continued to participate in large study groups expressed the view that the strategies were helpful in letting them pass and/or understand the course. On the other hand, students who decided to study alone reported poor understanding and/or performance in the course.

Regardless of the nature of study and the challenges that a student faces, the effectiveness of learning outcomes will depend on the appropriateness of learning strategies adopted by the student in question to overcome these challenges. Students who make appropriate choices of learning strategies, for example, tend to adjust easily and can have better learning outcomes and vice versa.

Role of Language in the Study Adjustment Process

Foreign students' adjustment process in their study of introductory accounting courses were found to be influenced by their language ability in both English and Kiswahili. The following is a detailed discussion of such influences:

English Language Proficiency

English language ability was found to influence lecture comprehension and the ability to comprehend books.

Lecture Comprehension: The majority of foreign students did not claim explicitly that English language had been an obstacle in their study of introductory accounting courses. They claimed that they understood the accounting lectures and that the lecturers' accent and pronunciation were normal and understandable. They further claimed that accounting instructors basically did not speak idiomatically or in rapid speeches. However, there was a claim of failure to understand some English words during lectures which were not common to them but they did not treat this as a major stumbling block.

On the other hand, a few foreign students with no prior experience of using English as a language of instruction in their pre-university education and who incidentally also had not received any English language preparation courses before joining university admitted that English was an obstacle in their study of accounting. These students said they faced difficulties understanding lectures as the following statement from one of them illustrates:

I am coming from a French system. I started using English here [at the UDBS]. So English was a problem and Kiswahili was also a problem. I was trying to learn two languages at the same time. It was difficult to understand lectures. [Rwandese Student]

Personal Studies: Although most of the foreign students did not identify English Proficiency as an obstacle in their understanding of lectures, they acknowledged that their reading ability was rather slow. They had to read the introductory accounting textbook, which was in English, multiple times before they could understand it. They also spent most of their time studying introductory accounting courses with little time to break and socialise. The reading problem was coupled with the process of comprehending accounting terminologies. Introductory accounting had completely new terminology which foreign students were not familiar with:

Some of the terms in accounting are complicated. Let me give you an example. Like the term 'accrual'. I never heard of accrual in my life before... In my first examination, I looked at the paper and I didn't know what the words meant and I said, ooh what am I going to do...? [Rwandese Student]

Accounting terminology thus presented difficulties that extended far beyond normal language. Whereas general English language vocabulary can easily be handled through the use of dictionaries, accounting jargon can only be understood through reading accounting textbooks or obtaining a clarification from a knowledgeable person. This complicated the foreign students' ability to undertake personal studies for introductory accounting courses:

But at least for other subjects such as marketing you can focus on language, [and] you can use dictionary and understand things but not in accounting. You need to find a discussion group. [Rwandese Student]

It is apparent that poor English ability had a bearing on lecture comprehension but only for very few foreign students without adequate pre-university preparation in the language. More significantly, foreign students found the strangeness of accounting terminology more daunting than just the normal English language problem. Thus, although poor aptitude in English affected lecture comprehension, its impact on learning was generally perceived to be negligible in the study of introductory accounting courses for first years. Instead, the foreign students bemoaned the difficulties they faced in learning the accounting jargon.

Kiswahili Language Incompetence

The challenges foreign students faced in undertaking their personal studies for introductory accounting courses compelled them to seek refuge in study groups. Interest in joining study groups was also noted to result from the perception amongst both local and foreign students that accounting, unlike other subjects such as marketing, can be tackled successfully through study groups, as the following statements affirm:

When I came here, you know, accounting is more of discussion, I wouldn't go to discuss Marketing 100 [i.e. MK 100: Principles of Marketing], me personally, I consider it to be something to discuss. I used to go to discussions. [Ugandan Student]

If you are not attending [accounting] discussions you are done [Rwandese Student]

In this regard, foreign students need to join study groups, which were dominated by Tanzanian local students, with discussions restricted mainly to the use of Kiswahili during study group discussions. Although study groups are strongly believed to be an appropriate approach to studying introductory accounting, the discussions in these groups were mainly conducted in Kiswahili. This is because they were dominated by local students who were reluctant to use English during study group discussions primarily because many of them were not comfortable in the language and its use tended to curtail their ability to make meaningful interventions and discussions during the groups. Foreign students could not create their own study groups that would have yielded the kind of benefits they desired:

...the first time I went for discussion, it was all in [Ki]Swahili, no one wanted to discuss in English. It was so hard for me. I opted for one-to-one discussion. But in groups, it's so hard for me. [Ugandan Student]

Most of the time, the problem of language was in discussion. They discuss in Kiswahili so we fail to understand. [Mozambican Student]

The paradox for the foreign students in this regard is that they had come to accept that accounting would successfully be studied through study groups and yet the local students with whom they could discuss meaningfully were reluctant to use English in the study group discussions. This made it difficult for foreign students to participate in such groups and effectively interact with Tanzanian students during the discussions. This implies that Kiswahili, the local language, made study interactions between locals and foreigners difficult.

Study Adjustment Strategies

Consequently, foreign students came up four different adjustment strategies which illustrate the study adjustment process. The strategies were: use of "large" study groups, use of "one-to-one" study groups, studying alone, or learning Kiswahili to fit in the study groups and interact with local students in the discussion of the introductory accounting course content.

Study in Large Groups

Large study groups refer to discussion groups of between three and 10 individuals. These are the most common study groups at the university. Although it was difficult for foreign students to study in large groups, some of them continued attending such groups hoping to absorb some valuable knowledge along the way. In other words, they accommodated the disturbances and language limitations in a bid to pick up whatever little that could be to their benefit:

The discussions are in [Ki]Swahili but I do attend. You know, they speak a mixture of [Ki]Swahili and English so I can somehow follow. Basically, I observe how they treat transactions and it sometimes makes sense. But, you know, I still have room to ask.
[Mozambican Student]

This statement indicates some important conditions which may enable a foreign student to continue participating in such study groups. First, it is the use of a mixture of Kiswahili and English language—which has come to be known as Kiswanglish—during discussion which eases the communication barrier. Notably, such a mixing of languages is also deliberately encouraged to accommodate foreign students as a local student clarifies:

We speak English [during the study group sessions] because we know there are foreigners. But when we reach a point where exchanges between members erupt, it will obviously be in Kiswahili. People cannot make serious exchanges of words in English. But when we reach a consensus then we translate to one of the foreigners who again share with his/her foreign colleague in their local languages. [Tanzanian Student]

The second condition is based on the nature of questions mostly handled in the accounting study groups. The study groups mostly handle computational questions which require minimum exchanges of the English language. One may also understand by observing the computations. When this is combined with mixing of languages in the study discourse, one may remain in the study groups and reap the benefits associated with such participation. The last condition is the fact that participants in the study groups may ask questions if they do not understand a computation or discussion carried out in Kiswahili. In this regard, they could interrupt and ask a question for clarification purposes. This gives them to seek an intervention and hence continue staying in the study group.

Study Alone or in a One-to-One Study Groups

The meeting together of two students for studies out-of-class—usually referred to as a “one-to-one discussion”—are usually not perceived as a study group. In the students’ responses, as they will be seen later, they have used the terms “group” discussion and “one-to-one” discussion as two different approaches towards group studies. The main difference is based on the fact that when foreign students utilise one-to-one study groups they seek to handle specific personal problems. In this respect, the second colleague is usually a local student well versed in accounting who is expected to act as a “teacher”.

The downside is that not all the study groups may accommodate foreign students as discussed earlier. Moreover, not all the foreign students may be patient enough to withstand the disturbances associated with language mixing in large study groups. Therefore, those who find it difficult to engage in large study groups usually resort to studying alone or to a one-to-one (two people) study groups, which are not that common:

It was difficult to find someone [Tanzanian] who was ready to discuss with me in English. So, I studied alone most of the time. [Mozambican Student]

The first time I went for discussion [in an accounting study group], it was all in [Ki]Swahili. No one wanted to discuss in English [with me]. It was so hard for me. I opted for one to one discussion. But in a group, it's so hard for me. [Ugandan Student]

One-to-one study groups appear akin to the teacher-student approach. Therefore, they are used by foreign students as a supplementary instructional session after failure to grasp the lectures during the class.

Learning Kiswahili

Some of the foreign students at the UDBS decided to learn Kiswahili to facilitate their participation in study group interactions. However, there was only one Rwandese student who managed to learn to speak Kiswahili fluently and then engage in the accounting study groups conducted in that language:

Kiswahili helped me a lot. In the first year, I carried [i.e. failed both first sitting and supplementary examination for] AC 101. In the second year, I managed to learn Kiswahili. I attended [accounting] study group discussions [i.e. while retaking AC101] which were conducted in Kiswahili from the start to the end. I managed to pass my carryover. [Rwandese Student]

Generally, most of the foreign students made use of a combination of study strategies although only that one strategy appears dominant, for example, the study group. Moreover, some foreign students used to switch from one strategy to another over time depending on convenience.

Outcomes of Study Adjustment Process

The adoption of various adjustment strategies had consequences for foreign students' learning outcomes. The learning outcome herein refers to students' feeling that he/she understood or passed the course after the adoption of a particular study strategy. Foreign students expressed feelings related to either improved understanding of the course or improved performance of the course or both, when explaining the outcome of their adjustment strategies.

It was noted that foreign students' better performance or understanding of the introductory accounting courses was achieved when they collaborated in groups after or before learning Kiswahili. In other words, foreign students who adopted study groups—large or one-to-one— or learnt Kiswahili and continued to use study groups associated their perceived better performance or understanding of the course to collaboration with local students in study groups or Kiswahili language proficiency. On the other hand, foreign students who did not collaborate—studied alone—claimed they suffered from poor performance. In other words, students perceived collaboration as improving their understanding and/or performance in introductory accounting courses than was the case when they relied solely on personal study:

In the first semester, I didn't approach Tanzanians and I got a C. But in the second semester, I was not shy and I used to approach Tanzanians for one-to-one discussions, not a group, and I obtained a B+ [Rwandese Student]

I had almost failed the test because I was studying alone. If I had not engaged in study groups, I would not have made it. [Rwandese Student]

If I was studying alone, I would have failed the course [Mozambican Student]

....mathematical questions require discussion. For myself I usually study [the textbook] and understand. And I really tell myself that wow it's OK now. But when I go to the paper, I do [a computational question], I get it wrong. Until I go for discussion. I gain something. Not something probably big but I get something. [Rwandese Student]

In general, all of the foreign students interviewed had collaborated with other students in one way or another. Indeed, none of these foreign students who took part in the study depended on personal study entirely. Most of them did not collaborate initially, but eventually resigned to the need to make necessary adjustments as the challenges compelled them to do so. The difficult conditions thus served as a reality check. The bottom line is that they felt that collaboration helped them to understand the introductory accounting courses better or it improved their performance.

Discussion

In this study the foreign students' adjustment process in their study of introductory accounting courses at the UDDBS refers to the process of switching between various learning strategies in their efforts to manage course demands. The adjustment process was characterised by switching between personal and group study strategies. In this study, language was found to influence the foreign students' adjustment process at the UDDBS. This is similar to previous studies' findings that language proficiency is at the heart of the adjustment difficulties foreign students face (Kirby *et al.*, 1999; Ramburuth, 2001). However, in this study language issues offer a somewhat different dimension to that of previous studies which were based in ESCs. In previous studies, the language problem was associated with English language only. In this study, carried out in a NESC context, the language problem involves the local language—Kiswahili. In the ESC context, foreign students demonstrated lack of English language-related skills such as listening ability, lecture and reading comprehension, note taking, oral communication, vocabulary, writing skills and discussion skills (Lewthwaite, 1996; Lee, 1997; Senyshyn *et al.*, 2000; Holmes, 2004). In this study, most of the foreign students did not perceive themselves as having poor English language proficiency and did not attribute it to adjustment difficulties in English except for a few of them. The few students who attributed English proficiency to adjustment difficulties were those who did not use English as an instructional language in their pre-university education and/or did not receive any English language training before joining the university. The poor English language proficiency levels of foreign students were not perceived to be as significant as that of ESC probably because the locals also had somewhat low level of English proficiency. Therefore, foreign students did not find significant differences in English proficiency between them and the locals. Another explanation could probably be that accounting generally places minimum language demands especially in terms of reading and writing (Andrare, 2006) to make foreign students make English as the major problem. On the other hand, the study findings still underscore the importance of English proficiency for foreign students' academic adjustment process, especially in lecture comprehension and meeting personal study demands.

Foreign students as well as local students perceived collaboration as the best study strategy exclusively for accounting. The perception might be associated with either culture or context. According to Hofstede (1986), African as well as Chinese cultures are collectivistic. Therefore, students of such backgrounds prefer to handle learning tasks collectively. However, the demand for collaboration was highest in accounting compared to other first year courses and the courses were perceived to be the most difficult. This suggests that introductory accounting courses were more challenging and needed collective efforts to counter the challenges than other courses for the students in UDDBS. This study did not examine the reasons for perceived difficulty of the courses but it may be associated with the courses being too technically oriented towards "preparers" instead of "users" perspective. The introductory accounting courses tailored towards the preparer's perspective usually tend to create a perception that the course content is boring and accounting is highly computational (Cohen and Hanno, 1993; Saudagaran, 1996)

and thus difficult. The first year accounting course needs to be a broad introduction to accounting taught from a user's perspective rather than future preparer's perspective (Diller-Haas, 2004). Diller-Haas (2004) argues that the course tailored from users' perspective stresses the use of accounting information for decision-making. This approach, according to Diller-Haas (2004), seems to be more appropriate to introductory accounting classes dominated by non-accounting majors. Diller-Haas (2004) contends that the preparer's perspective tends to focus on learning debit and credit rules, accounting procedures, and preparation of financial statement is ineffective in classes when the majority of students are not yet prepared to be accountants. Basically, Diller-Haas' (2004) arguments are consistent with, or are extensions of, other American studies such as AAA (1986), and Albrecht and Sack (2000). The influence of pedagogical contents on study adjustments also emerged in previous studies. For example, Robertson *et al.* (2000) and Snow and Kamhi-Stein (1997) suggested that faculty can make pedagogical adjustments to support the learning needs of foreign students.

The high demand for collaboration in the study of introductory accounting at the UDDBS resulted into multitude of out-of-class independently formed study groups. The study of accounting through study groups presents the second dimension of language difficulties in adjustment process of foreign students. Kiswahili, the local language, presented significant adjustment difficulties in this study for foreign students' study of introductory accounting courses. It made their interaction with local students almost impossible. The foreign students' participation in the group studies highly depended on their ability to speak Kiswahili language or the local students' readiness to speak English in the study groups. Foreign students hardly found study groups of local students with readiness to speak English during group discussions. It was thus very difficult for foreign students to participate in such groups, although they perceived them to be highly useful as interactions were for them limited by local language in use. This aspect was not clearly observed in ESCs as English was both the local language and the language of instruction as opposed to the Tanzania context, where at the UDDBS the language of instruction was English but the local language was Kiswahili. Moreover, the local language significance in the adjustment process in the context of this study might be caused by the dominance of Kiswahili over English language amongst Tanzanian students in practically all linguistic spheres outside the classroom, the domain for English. The significance of local language over the language of instruction might be different in an East African country such as Uganda where English is given preference over local languages amongst students. Incidentally, Uganda does not give Kiswahili, though spoken there, as much social prestige as Tanzania does in the communication process.

Generally, foreign students adopted a number of learning strategies to counter adjustment difficulties. The findings suggest that the adjustment process is made easy where interaction between local and foreign students becomes possible. Such interactions allowed foreign students to collaborate with local students in the study groups. More significantly, collaboration was found to bring about positive learning outcomes for foreign students. Foreign students who had an opportunity to collaborate in the study groups with local students reported improved performances and/or better understanding of the introductory accounting course content. This is similar to the findings of Hechanova-Alampay *et al.* (2002) who argued that the extent of foreign students' interaction with local students improves the adjustment process. Hechanova-Alampay *et al.* (2002) also noted that local students did not welcome interaction with foreign students and perceived them as less competent. Consequently, international students were found to prefer collaborating with students from their own cultures (Sarkodie-Mensah, 1998). The findings of this study, although similar to Hechanova-Alampay *et al.*'s (2002) and Sarkodie-Mensah's (1998), associate poor interactions mainly with language preferences and proficiencies rather than the perception of the local students that foreign students are incompetent. Indeed, local students at the UDDBS preferred to use Kiswahili to English during their interactions when foreign students did not know Kiswahili.

The learning outcomes following the adjustment process seems to depend much on the effectiveness of adjustment strategies rather than on the effect of the adjustment challenges. In other words, the

adjustment outcome (performance and/or understanding of the course) was not influenced by the poor proficiency or incompetence in language but by the choice of adjustment strategies that were effective in countering adjustment problems. The findings suggest that foreign students' personal efforts are very effective in achieving successful learning outcomes. In general, collaboration efforts with local students seem to bring additional success. The findings support findings from previous studies which show that although foreign students in ESC face difficulties with English and other aspects of their lives abroad, they are academically successful (Hartnett *et al.*, 2004; Kaspar, 1997; Mlynarczyk and Babbitt, 2002), often due to compensatory strategies related to academic skills, motivation and effort (Stoynoff, 1997). In this regard, Andrare (2006) noted that some international students compensate for insufficient English through effort, study habits, self-help strategies, and instructors' support.

Conclusion

This study explored the role of language in the adjustment process that foreign students specifically face when studying introductory accounting courses at the UDBS. The findings suggest that introductory accounting was reported to be challenging and collaboration among students was perceived to be the most ideal study strategy. However, foreign students could not successfully collaborate with their local counterparts due to their lack of aptitude in Kiswahili the main language in use in the study groups. In this study, this local language was found to play a significant role in facilitating the foreign students' adjustment process in NESCs as the study environment demands local-foreigner collaborations and/or the language of instruction has no dominance over the local language. On the other hand, the findings still support the position of previous studies on the role of English language in influencing adjustment process. However, its influence, especially on subjects which are perceived to be number crunching, seems to be little. The findings further suggest that ultimately language problems did not seem to determine the foreign students' learning outcomes of the courses under review. The effectiveness of learning outcomes depended on the appropriateness of adjustment strategies adopted by the students to overcome the adjustment challenges rather than on the nature of the challenges themselves. In this regard, the students who make appropriate choices of adjustment strategies tend to adjust easily and tend to be rewarded with better learning outcomes—and vice versa.

The findings suggest that orientation of first year accounting courses towards users' perspective may ease foreign students' adjustment difficulties since the majority of these students are non-accounting majors. The faculty is thus encouraged to orient the first year accounting courses towards a users' perspective instead of future preparers' perspective, especially when taught to non-accounting majors. Also, aptitude in local language was noted to be useful in enhancing collaboration between local and foreign students which, in turn, eases the adjustment process. Also, a policy that may enable foreign students to obtain local language training before starting university studies may be very effective in reducing adjustment difficulties. English language was found to complicate lecture comprehension and reading ability for some of the foreign students who had never used English as an instructional language prior to joining university. As such, the university authorities need to consider the importance of English language proficiency as a requirement for admission into degree programmes for both locals and foreigners. Students with better instructional language proficiency seem to have lesser adjustment challenges than those with poor proficiency when it comes to following lectures, which ultimately drive the latter towards remedial group work or other collaborative endeavours.

English language proficiency was measured in terms of the number of years one spends in using it as medium of instruction before joining university. Basically, this criterion assumes that language competence is directly proportional to time of usage. There might be much better English proficiency measurement criteria other than this which future studies might utilise. The literature cited earlier presented many factors which usually affect foreign students in their adjustment process such as

homesickness, arrival confusion, maintenance of self-esteem, family problems or the loss of loved ones, time pressure, adjustment to food and climate, finances, stress, language problems, and difficulty in making friends. Therefore, future studies could combine other factors to determine the contribution of each. The impact of foreign students' English and Kiswahili language incompetence on performance in Principles of Accounting courses was not statistically tested. Such statistical tests may provide further evidence on the relationship between language and foreign students' performance. Thus this might be an interesting area for further studies.

Appendix 1: Initial Themes Associated with Foreign Students' Study Adjustment Processes

S. No.	Themes
1.	English language poor proficiency
2.	Strangeness of accounting terminologies
3.	Poor lecture comprehension
4.	Poor textbook comprehension
5.	Kiswahili language incompetence
6.	Difficulty making friends
7.	Poor interactions between foreign and local students
8.	Difficulty to get a group discussion
9.	Preference for study groups
10.	Excessive use of Kiswahili in study groups
11.	Difficulty participating in study groups
12.	Preference for "one-to-one" study groups
13.	Resolving to studying alone
14.	Learning Kiswahili
15.	Perception on the understanding the course content
16.	Perception on the performance of the course

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