

LANGUAGE SKILLS AND TRAINING NEEDS OF ACCOUNTANTS
IN OIL AND GAS COMPANIES IN THAILAND

The logo of Srinakharinwirot University is a circular emblem with a multi-lobed outer border. Inside the circle, there is a grid pattern. The Thai text 'มหาวิทยาลัยศรีนครินทรวิโรฒ' (Mahavithayalai Srinakharinwirot) is written around the inner circle.

MASTER'S PROJECT
BY
SUTTHISAK TEPSAK

Submitted in Partial Fulfillment of the Requirements for the
Master of Arts Degree in Business English for International Communication
at Srinakharinwirot University, Thailand

June 2016

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AN ABSTRACT
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June 2016

Sutthisak Tepsak. (2016). *Language Skills and Training Needs of Accountants in Oil and Gas Companies in Thailand*. Master's Project, M.A. (Business English for International Communication). Bangkok: Graduate School, Srinakharinwirot University. Project Advisor: Assistant Professor NatthaKaewcha.

This study aimed to explore the English language skills and the appropriate training in English language skills that accountants required most in their work. The participants were 40 accountants working in oil and gas companies in Thailand. They were divided into 3 groups according to working experience: accountants with 1-5 years, 6-10 years and 11 years and more experience. The research design was quantitative, in which a questionnaire was used to collect the responses on how often they use each English language skill and which English language skill they required most for their training. Writing skill had the highest percentage for use (70.16%) and training need (78.34%), followed by reading with a frequency of 68.88% for their use and 76.43% for training need, listening with a frequency of 64.94% for use and 73.09% for training need, and speaking with a frequency of 61.71% for use and 70.48 % for training need. However, the frequency of English skill use and the personal need for English skill training of the participants in each group are not totally coherent. The frequency of English skill use for the group with 1-5 years experience was lowest while their training need was highest. For the group with 11 years and more experience, the frequency of English skill use was highest while their training need was moderate when compared to other groups.

ความต้องการทักษะการใช้ภาษาอังกฤษและความต้องการการฝึกอบรมของพนักงานบัญชี
ในบริษัทน้ำมันและแก๊สในประเทศไทย



เสนอต่อบัณฑิตวิทยาลัย มหาวิทยาลัยศรีนครินทรวิโรฒ เพื่อเป็นส่วนหนึ่งของการศึกษา
ตามหลักสูตรปริญญาศิลปศาสตรมหาบัณฑิต สาขาวิชาภาษาอังกฤษธุรกิจเพื่อการสื่อสารนานาชาติ
มิถุนายน 2559

สุทธิศักดิ์ เทพศักดิ์. (2559).ความต้องการการใช้ทักษะภาษาอังกฤษและความต้องการการฝึกอบรมของ
พนักงานบัญชีใน บริษัทน้ำมันและแก๊สในประเทศไทย. สารนิพนธ์ ศ.ม. (ภาษาอังกฤษ
ธุรกิจเพื่อการสื่อสารนานาชาติ). กรุงเทพฯ: บัณฑิตวิทยาลัยมหาวิทยาลัยศรีนครินทรวิโรฒ.
อาจารย์ที่ปรึกษาสารนิพนธ์: ผู้ช่วยศาสตราจารย์ ัญญา แก้วฉา.

การวิจัยครั้งนี้จัดทำเพื่อสำรวจความต้องการการใช้ทักษะภาษาอังกฤษรวมทั้งความต้องการ
การฝึกอบรมของพนักงานบัญชีในธุรกิจน้ำมันและแก๊สในประเทศไทยจำนวน 40 คนโดยแบ่งตาม
ประสบการณ์การทำงานเป็น 3 กลุ่มกลุ่มแรกกับบัญชีที่มีประสบการณ์การทำงาน 1-5 ปีกลุ่มที่สองนัก
บัญชีที่มีประสบการณ์การทำงาน 6-10 ปีและสุดท้ายกลุ่มนักบัญชีที่มีประสบการณ์การทำงานตั้งแต่ 11
ปีขึ้นไปงานวิจัยที่จัดทำขึ้นเป็นงานวิจัยเชิงปริมาณ โดยมีเครื่องมือหลักคือแบบสอบถามแบบสอบถาม
ถูกใช้เพื่อเก็บข้อมูลเกี่ยวกับความถี่ในการใช้ทักษะภาษาอังกฤษในแต่ละด้านอีกทั้งยังใช้เก็บข้อมูล
เกี่ยวกับความต้องการการฝึกอบรมภาษาอังกฤษในแต่ละทักษะผลการวิจัยพบว่าทักษะทางด้านการเขียน
มีความถี่การใช้ถึงร้อยละ 70.16 และมีความต้องการการอบรมถึงร้อยละ 78.34 ซึ่งถือว่าสูงที่สุด
รองลงมาได้แก่ทักษะทางด้านการอ่านมีความถี่การใช้เท่ากับร้อยละ 68.88 และมีความต้องการการ
อบรมถึงร้อยละ 76.43 ตามมาด้วยทักษะทางด้านการฟังมีความถี่การใช้เท่ากับร้อยละ 64.94 และมีความ
ต้องการอบรมอยู่ที่ร้อยละ 73.09 และสุดท้ายทักษะทางด้านการพูดมีความถี่การใช้อยู่ที่ร้อยละ 61.71
ความต้องการการอบรมอยู่ที่ร้อยละ 70.48 อย่างไรก็ตามพบว่าความถี่การใช้ทักษะภาษาอังกฤษและ
ความต้องการในการอบรมในแต่ละทักษะของนักบัญชีแต่ละกลุ่มจะไม่สัมพันธ์กันเท่าไรนักกลุ่มนักบัญชี
ที่มีประสบการณ์ 1-5 ปีจะมีความถี่ในการใช้ทักษะภาษาอังกฤษน้อยที่สุดในขณะเดียวกันก็มีความ
ต้องการในการอบรมมากที่สุดในส่วนของกลุ่มนักบัญชีที่มีประสบการณ์ 11 ปีขึ้นไปมีความถี่การใช้
ทักษะภาษาอังกฤษอยู่ในระดับที่สูงที่สุดแต่มีระดับความต้องการการอบรมอยู่ในระดับปานกลาง

The Master's Project Titled

“ Language Skills and Training Needs of Accountants in Oil and Gas Companies in
Thailand”

By

Sutthisak Tepsak

has been approved by the Graduate School as partial fulfillment of the requirements for
the Master of Art in Business English of Srinakharinwirot University

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ACKNOWLEDGEMENTS

I would like to extend my sincerest thanks and appreciation to my advisor, Assistant Professor Nattha Kaewcha, for her dedication in giving helpful advice, valuable comments and warm encouragement in helping me to accomplish this master's project. Without her, this would not have been achieved.

Moreover, I would like to express my gratitude to Assistant Professor Dr. AnchaleeJansem, Ajarn PiyawanKullamai and Assistant Professor Dr. Usaporn Sucaromana for their value comments, helpful suggestions.

In addition, I am thankful to the participants for their collaboration. I am also deeply thankful to my friends for their encouragement.

Finally, my deepest and whole-hearted thanks are given to my beloved parents for their love, encouragement and understanding during my study.

Sutthisak Tepsak

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CHAPTER 1

INTRODUCTION

Background

Oil and Gas Company is one business which has multicultural environment; thus, the English communication is vital in the workplace. In Thailand, the entry of overseas oilfield companies has highlighted the lacking of English communication skill in Thai career market. As, English is essential for their communication, Thai staffs should have a good command of English in order to be competitive and professional.

Moreover, in 2015, ASEAN Economic Community (AEC) has been established, and members of AEC have to prepare their people especially in communication. However, there are more than one thousand languages in ASEAN such as Burmese, Khmer, Lao, Filipino, Baha- Indonesia, Vietnamese, Tamil and Modern standard Chinese in Singapore and Thai (Kirkpatrick, 2012). An intermediate language is necessary for communicating; therefore, English language is utilized as an official language by AEC members. Hence, countries where people have high competency in English usage have an advantage. However, how English is used in each country of AEC is different. Todd (2012) claimed that a level of using English in AEC can be divided into two groups: English used as an official language (EOL) and English used as a foreign language (EFL). Four countries of AEC which consist of Brunei Darussalam, Malaysia, Philippines and Singapore, use English as the official language. Other six countries: Cambodia, Indonesia, Lao, Myanmar, Vietnam and Thailand, use English as the foreign language. He also indicated that EOL has a higher level of English proficiency than EFL.

The English proficiency of AEC's member can infer from the average score of TOEFL both internet base and paper base test between January 2010 and December 2010. The information shows that the average TOEFL score of Singapore was 98 while the average score of Malaysia, Philippines, Indonesia, Thailand, Myanmar, Vietnam, Lao, Cambodia were 88, 88, 78, 75, 74, 73, 67 and 63 respectively (ETS, 2010). According to the information from English proficiency index in 2012, it also showed that Singapore and Malaysia were ranked 12 and 13 as a high proficiency. Indonesia and Vietnam were ranked 27 and 31 respectively as a low proficiency. Unsurprisingly, Thailand was ranked as 53 which indicated that English proficiency in Thailand is very low (Education First, 2012).

Due to this result, Thailand has to develop urgently in English usage especially in eight careers as AEC will allow free movement of skilled labors in eight professions: doctors, dentists, nurses, engineers, architects, surveyors, workers on hospitality sector and accountants. It means that the free flow of labors would put Thai workers at a disadvantage as their language skill is poor compared with AEC members. The workers with good English language skill would be paid better wage because they can communicate with teams. In the future, foreign business located in Thailand might employ their staffs with high English proficiency instead of the low proficiency ones.

Accountant seems to be the backbone of the business community. Regarding the tasks for this position, accountants have to communicate with other parties both inside and outside the company such as foreign bosses, foreign colleagues, foreign suppliers, foreign clients etc. Therefore, English is still needed in their job. However, Danupon (2014) studied the effects of freely movement among AEC member countries. He found that accounting professionals have problems in the structure and inadequate technology. Similarly, Suttipun (2012) reported that Thai accounting students learn the foreign

language under 10 percentage out of 45-50 subjects. He concluded that Thai accounting students are still not ready for working in other AEC countries which require English as a mean of communication because the English courses provided for them are insufficient. More foreign language subjects should be provided for accounting students. Thus, Thai universities desired the Ministry of Education to provide and to develop the education standard for their students (Virunjanya, 2011).

In 2009, accounting professionals were signed into the Mutual Recognition Arrangements (MRA) which state that the accounting professional can freely move from one to another member country (Department of Trade Negotiation, 2011) resulting to both advantages and disadvantages for Thai accountants. Muttanacha (2012) claimed that after 2015, Thai accountants have more opportunities because of a bigger market in ASEAN and can freely move under ASEAN. However, the disadvantage is Thai people still lack English communication skill.

Significance of the study

The aim of this study is to survey and identify which English language skill that accountants require most and to survey and identify the appropriate training in English language skill. Then, the guideline of English skill need and training will provide for Thai accountants in Oil and Gas business.

Moreover, I, as a researcher who currently work as the accountant in Oilfield Company, will propose this study to human resource department, so they will arrange the appropriate English training course. In addition, this study will be valuable for a course designer to create more efficient English course for all accountants in oil and gas companies.

Purposes of the study

The main objectives of this study were:

- To survey and identify English language skill that accountants working in oil and gas companies require most in order to perform their job efficiently.
- To survey and identify the appropriate training in English language skill for accountants working in oil and gas companies.

Research questions

The research questions for this study were as follows:

- Which English language skills do accountants working in oil and gas companies need most for their efficiency in job performance?
- What do accountants working for oil and gas companies believe to be their job specific English training needs?

Scope of the study

This study conducted with 40 accountants working in oil and gas companies in Bangkok. The aim of this study was to explore English language skill the accountants need most and the collected information from the participants would reveal.

Definitions of the Terms

English skill needs: the necessities or requirements of English skills for accountants in oil and gas companies in Thailand when they want to communicate with foreigners.

Accountants in oil and gas companies: Accountants are responsible for handling the financial records of business transactions and the final status of company at a particular period. They use English for communicating with foreigners in performing their jobs

Oil and gas companies: The companies operate in oil and gas field including the service companies which supports the oil and gas companies.

CHAPTER 2

LITERATURE REVIEW

This chapter presents the information regarding the Needs in Language Skills and Training of Accountants in Oil and Gas Companies in Thailand which is divided into seven sections. It consists of the general information of oil and gas companies in Thailand, English in the workplace for accountants in oil and gas companies in Thailand, needs, needs analysis, type of needs, English for Specific Purposes (ESP), and related studies, respectively. All of sections are described as follows.

General Information of Oil and Gas Companies in Thailand

According to petroleum Act number 1 on BE 2514(1971) section 23, underground petroleum is the Thai government property. Therefore, to bring the petroleum benefits has to be allowed by the concessioner from the government in advance. No one can indicate the petroleum area indeed. Consequently, Thai government offers the surveying authority to other companies both Thai and international companies in order to explore the oil and gas areas. Once they find the petroleum areas, the processing to produce the oil and gas will be operated under the Petroleum Law.

The terms of concession followed by the petroleum law are determined into two phases: the exploration period and the production period. At the first exploration period, the concessionaire will invest to the Petroleum areas. And, all costs during exploration period are responded by the concessionaire. If they do not find the petroleum areas, they will return the surveyed areas to the government. However, if they find the petroleum areas, the production period will be operated. At the beginning, there

are two conditions on production period namely: Thailand I and Thailand II depending on the concessionaire's decision. The difference between Thailand I and Thailand II is the length of duration on the concession and production in drilling oil and gas. The Thailand I has 12 years in concession, and the production period is not more than 40 years. The Thailand II has nine years in concession, and the production period is not more than 30 years (The Department of Mineral Fuels of Ministry of Energy, n.d.).

In the operating processes of oil and gas companies, it is quite complicated from the starting process to the end of the process. As a result of the lack of the specific engineers working in oil and gas field, Thailand still needs this kind of professional technicians from other countries. Therefore, the communication between Thai and foreign staffs is also important because they have to work together. Thus, English is the principal for communication in oil and gas business.

English for Accountants in Oil and Gas Companies in Thailand

According to the petroleum law section 69, it states that the concessioners or oil and gas companies can take the specialists from their head quarter abroad in order to support the companies in Thailand although the amount of expats is over the immigration law (Ministry regulation, n.d). Hence, oil and gas companies are the multinational organization with a number of foreign staffs, and the communication is vital for this kind of business. Most of international companies use English for the major communication. Certainly, oil and gas companies need employees who have a high competency in English to perform their efficient job.

An accountant is one of the positions working with internal and external stakeholders. Consequently, English is absolutely significant for accountants. For

example to resolve problems in invoices, accountants have to deal with other parties such as suppliers, technical team, and etc. If their invoices have some problems with their vendors, they have to contact the vendors for resolving. Lacking English communication skills can lead to the problems of misunderstanding in business routines.

Regarding the competitiveness of accounting profession in AEC members, Kinitpong (2010) reported that among AEC member countries, Singapore, Malaysia and Thailand could be ranked as the first, second, and third, respectively. Thus, Thailand has to improve the weakness and to reinforce the strengths. Due to the different regulations and practices of other countries, expanding the business in other countries, the companies must follow the regulations and standards of that country. Therefore, in 1997 the ASEAN Federation of Accountants (AFA) sets the same accounting standard for all ASEAN member countries. In addition, Singapore, Malaysia, the Philippines, and Thailand also utilize the accounting standard along with the International Financial report Standards (IFRS).

As AEC member countries practice both the AFA and IFRS, there are still differences in accounting and taxing regulations among countries. Intarakumthornchai (2014) said that it is a challenge for Thai accountants. They have a chance in using English proficiency, learning the taxation and learning business in different countries. Suttipun (2012) claimed that there were advantages and disadvantages for Thai accountants. A large service market and a freedom of ASEAN are resulting in advantages for Thai accountants. On the other hand, the brain drain problem may occur. If accountants can freely move in 2015, the high skilled labours will move to other countries which can offer them a higher remuneration such as Singapore or Malaysia (Jonathan B, 2012).

In conclusion, Thai accountants have to improve their weakness in using English language. This can help them to compete among AEC member countries. Therefore, needs analysis of accountants in Thailand is vital. It is the first step for creating a course for any specific purpose.

Needs

Needs was identified by many scholars in several approaches. McDonald and Sager (1975) reported that needs depend on the experience of the learners. They said that if the learners have already trained in their working skills, their motivation is strong and they will have a confidence in using English. Additionally, they also stated that they have to know the information about the learners in advance such as what they need, what they lack. Mountford (1978) pointed out the meaning of needs as what learners in the society at large groups think it is necessary or desirable to learn from the programs of language institutions.

In addition, Pocher (1977 cited in Brindley 1984: 29) claimed that needs is the thing that needs to be constructed. He also said that needs is the centre of conceptual networks and the product of epistemological choices. For example, needs depends on judgment and interest etc. Needs is considered as what students have to be able to do at the end of their language courses. It provides the information about what students should obtain at the end of the course (Widdowson, 1983). Moreover, Brindley (1984) reported that the terms of needs may be employed to refer to wants, desires, demands, expectation, motivation, lack, constraints, and requirement. Robinson (1991) pointed out that needs can clarify as “what the students themselves would like to gain from the language course”. Besides, needs is described as objective and subjective (Brindley, 1989,

p.63), needs is also defined as perceived and felt (Berwick, 1989:55 cited in Robinson 1991), and needs is described as target situation/goal-oriented and learning, process-oriented and product-oriented (Brindley, 1989, p.63)

In short, most of the definitions of needs focus on the efficiency of learners. The learners are significant; therefore, course designers have to collect the adequate information of learners. Surveying the learners' needs is important for course designers in order to know their learners. The learners' information will inform us what they lack and which language skills they need to improve. Then, the teachers or course designers will arrange the appropriate course for them.

Needs Analysis

Michael West, Indian, is an originator of the term "Needs analysis" in 1920s trying to find what the learners learn in English should be (Khamkaew, 2009, p.21). In 1960, needs analysis has widely used in language teaching after the Council of Europe's Modern language project had utilized needs analysis to specify behavioral objectives and aspects of the course syllabus such as notions and functions (Nunan, 1988 , p.43).

Hutchinson and Water (1987) said that any language course should be based on perceived needs (p.53). They concluded that the course designers have to know the definite needs of learners before creating any new courses. Robinson (1980) cited in Richard (1990) stated that needs analysis is the fundamental in language teaching in the field of the specific purpose program design. Hutchinson & Water (1994) mentioned that to create any course of English for Specific Purposes (ESP) has to start with the question "Why do learners need to learn English?"

Needs analysis was defined as a set of procedures for specifying the parameters of course of study. The parameter consists of the criteria and rationale for grouping learners,

the selection and sequencing of course contents, methodology and course length, and intensity and duration (Nunan, 1988, p.45). Brown (1995) pointed out that needs analysis is the first step in developing a language curriculum. He also claimed that it is a systematic and continued process of gathering information about learners' needs. Therefore, it can claim that the curriculum area to analyze learners' needs should be based on a well-construct education program.

Furthermore, Richard (1990) reported that needs analysis procedures produce a sizable amount of data including the information about context of the language programs, the learners, the teachers, and the administrative elements that affect the program (p.3). Ellis and Johnson (1995) gave a definition of needs analysis as the method to obtain a detailed description of the learners. They said that the information should be obtained from a range of different people: company staff, the trainers, and the learners themselves (p.222).

Nunan (1991), and Backman and Palmer (1992) defined that needs analysis is a set of toll for gathering specific information about language needs to meet the learning needs of a particular group of learners. To gather the information from the learners, the question should be referred to the learners' needs of learning foreign language requirement, and learning context. However, all of the questions should be based on the learners' needs.

Needs analysis is the procedures in order to accumulate information about the learners (Richard, 2001, p.51). In addition, Dudley-Evans & ST John (1998) claimed that needs analysis is the process of establishing what and how of the course; evaluation is the process of establishing the effectiveness (P.121-122). Needs analysis should serve three purposes; firstly, it should provide a mechanism for obtaining a wide range of input into the content, design. Secondly, it should have the implementation of language program

concerning learners and teachers. Lastly, it should be employed in the planning such as identifying general or specific language needs that can be addressed in the developing goal (Richard, 1990, p. 1-2).

Medlin (2009) who studied English for Specific Purposes (ESP) on nursing in the US hospitals said that needs analysis is one of the purposes to meet the learners' needs. He, additionally, claimed that the course designer has to know who the learners are, what they already know, and what they want from the class. Likewise, Kuppan (2008) researched an evaluation of the English course for hospital management in a tertiary institution. She insisted that to identify the needs of the students in specific fields, the needs analysis should be done. Khan, Ghulamlla, Muhsin, Dogar and Awan (2011) said that need analysis is a process which is undertaken by a trainer, a teacher and a course designer in order to ascertain for developing or creating a new course.

In conclusion, needs analysis can be called as an instrument in order to collect the learners' information, or it can be said that needs analysis is the process for obtaining learners' needs. If the course designers receive the precise information from the learners, they can provide the appropriate course for them. Therefore, needs analysis of learner is significant before building a new course.

Types of Needs

Hierarchy of Needs by Maslow

There are many classifications of needs. One of the most popular is the “hierarchy of needs” created by Maslow (1970) (See Figure 1)

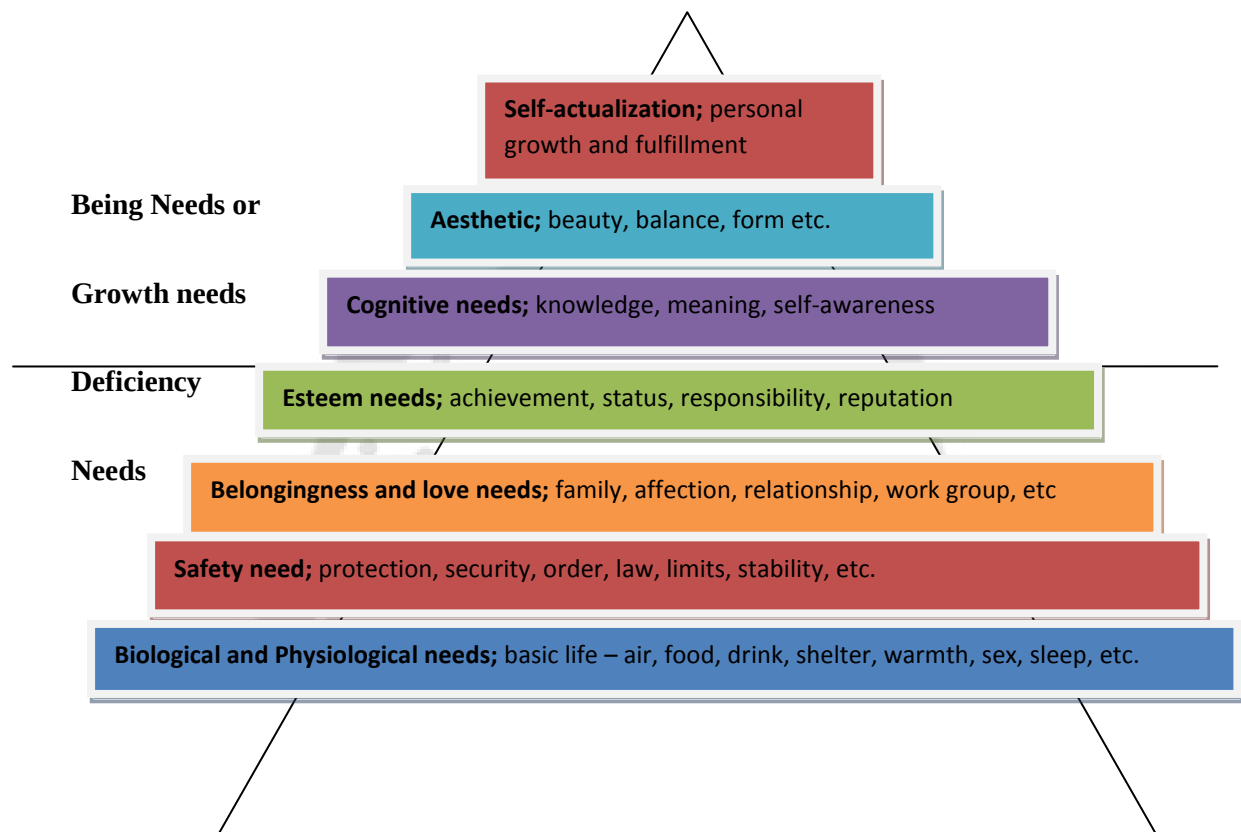


Figure 1 Hierarchy of needs (1970's model base on Maslow)

Source: Chapman (2002)

This model is presented into two categories in needs: the deficiency needs and being needs. To begin with deficiency needs, it could be subdivided into four groups: biological and physiological needs (air, food, drink, shelter, warmth, sex, sleep etc), safety needs (protection, security, order, law, limits, stability etc), belongingness and love needs (family, affection, relationship, workgroup etc), and esteem needs (achievement, status, responsibility, reputation).

Regarding the being needs or growth needs, humans have to deserve their deficiency needs in advance; consequently, they will accomplish a being needs which is higher than deficiency needs (Williams and Burden, 1997:33-35). Likewise, Martin and Joomiss (2007) pointed that the upper three levels of needs will be proceeded when deficiency needs is satisfied. Being needs has three subdivisions: cognitive needs (knowledge, meaning, self-awareness) aesthetic needs (beauty, balance etc) and self-actualization (personal growth and fulfillment). This study is principally based on cognitive needs that the accountants in oil and gas companies require the knowledge of English language skill to complete their job efficiency.

Academic Needs and Job Needs

Academic needs and job needs were determined by Makay (1978). He claimed that the academic needs is for further study of learners. For example, the engineering students require English in order to understand the lecture and read engineering textbooks. In terms of job needs, English is applied in order to perform the particular job. For instance, the technicians in drilling in oil and gas companies require English to reach their job efficiency. (p.28). However, this study mainly focuses on job needs.

Target Needs and Learning Needs

Hutchinson and Waters (1994) explained the differences between the learning needs and the target need. He claimed that the target needs refers to what learners need to achieve their target situation. They also claimed that to analyze target needs is essential. The course designer should determine why the language is needed, how the language will be used, what the content area will be, who the learner will use the language with, where

the language will be used and when the language will be used. They also stated that the needs can be categorized into three groups: necessities, lack, and want.

Regarding necessities, what the learner has to know in order to function effectively in the target situation is necessary. After that, they indicated the meaning of lack as the gap between the target proficiency and what the learner knows already. Robinson (1991) interpreted needs as lack; besides, it can refer to “what the students do not know or cannot do in English. Lastly, want is the subjective needs of the learners for what they want or feel (p.54). Hutchinson and Waters (1994) suggested that gathering the information from target needs utilizes the appropriate instrument such as questionnaires, interviews, observation, text gathering for data collection, and informal consultants.

In terms of the learning needs, it refers to what the learners need to learn. Hutchinson and Waters (1994) claimed that the course designer has to imply that what the learners want from the course, how the learners learn, what resources are available and where and when ESP will take place (p.54). Richards (2001, p.34-35) concluded that various types of students have varieties of languages. And, what they are taught should be limited to what they need. Therefore, analyzing the target need is important to determine the procedure of the course.

Objective Needs and Subjective Needs

Objective needs is determined by instructors on the basis analysis of person while subjective needs (which are often “wants”, ‘desires’, ‘expectation’, ‘lack’) cannot identify easily even stated by learners themselves (Brindley, 1984, p.31). Moreover, Nunan (1988) reported that objective needs derived from an analysis of target communication situation in which learners are likely to find. On the other hand, subjective needs is derived from

the learners themselves (p.41).Evan and Waters (1998) claimed that objective needs is derived from the surrounding. Subjective needs is derived from internal aspects, nevertheless.

All in all, objective and subjective needs provide the information of the learners and their intention to use the language which is worth to the beginning. However, an analysis of objective needs cannot produce a teaching syllabus.

Needs Analysis Conceptual Framework

Robinson (1991) stated that to focus on the students' needs at the end of the course is the Target situation analysis (TSA). On the other hand, pointing to the students' need at the start of the course what the students like and investigate about their weakness and strength is the Present Situation Analysis (PSA). TSA and PSA have to combine. Then, needs analysis should be repeated during the course duration. She claimed that the PSA may change by students' attitude after their participation.

In addition, the best-known framework for TSA is formulated by Munby (1978). The Communicative Needs Processor (CNP) is the principal element of this model. It contains nine variables related to the learners' communicative requirements; participants, purposive domain, setting, interaction, instrumentality, dialect, target level, communicative event, and communicative key. Munby's model consists of two stages: Communicative Needs Processor and the interpretation of the profile of needs derived from the CNP as shown in figure 2.

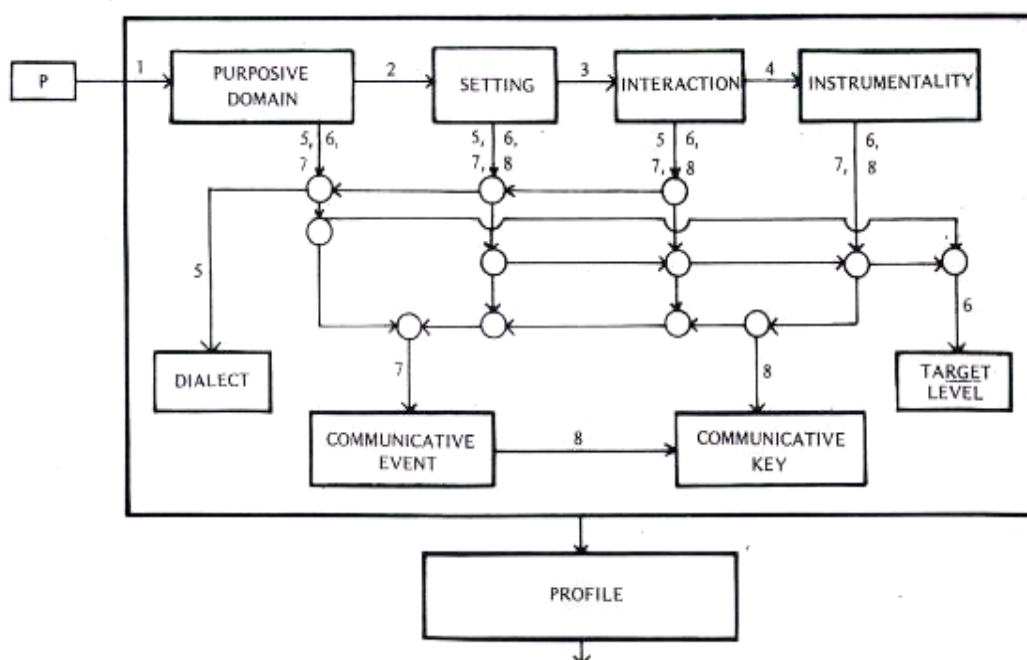


Figure 2 Communicative Needs Processor (CNP)

Source: Munby (1978)

Present Situation Analysis (PSA) and Target Situation Analysis (TSA)

PSA investigates the students' stages of language development at the beginning of the language course. It ascertains the strength and weakness of learners. Richard and Chancerel (1980) claimed that there are three main sources of information: the students themselves, the language teaching establishment, and user- intuition.

In short, the Target Situation Analysis (TSA) investigates at the end of the course, but the Present Situation Analysis (PSA) explores during the course. Moreover, both TSA and PSA have been combined together leading to a strong approach in gathering information. Anyhow, needs analysis framework will be employed as a guideline for conducting all works. It can help develop the instruments for investigating the learners 'needs.

English for Specific Purposes (ESP)

The growth of science and technology, the higher use of English in the international science, technology and business, the more economic power of certain oil-rich countries, and the increasing number of international students studying in the UK, USA, and Australia between 1950s and 1960s led to the development of ESP. In the area of teaching English, ESP has been known as a Teaching English as a Foreign or Second Language (Dudley-Evan & St John, 1998, p.1). Strevens (1980) claimed that using English language has massively expanded in the world. In addition, the demand of using English is more and more specific for learners' needs. He also said that the general English for foreigners has decreased while English for Specific Purposes (ESP) has dramatically increased.

Munby (1978) stated about the importance of ESP that there is a center of learners' needs, and principal characteristics. Strevens (1980) said that the purpose of learning English and the needs of learners are the nature of ESP. According to Hutchinson and Water (1987), ESP is an approach rather than a product. It does not involve a particular kind of language, teaching materials or methodology. They suggest that it is a simple question for ESP-- Why do these learners need to learn a foreign language? The reason why students learn English is defined by needs analysis. Robinson (1991) claimed that ESP has two criteria; ESP is normally goal-directed, and ESP course is developed from needs analysis.

Additionally, there are two characteristics of ESP: absolute characteristics and variable characteristics. Absolute characteristics have three main parts. First, the course designer has to meet with specific needs of learners. Second, the underlying methodology and the activity of disciplines will be employed. Third, grammar, lexis, register, skills,

discourse, and genres appropriation are the center of ESP. On the other hand, there are four points in the variable characteristics. Firstly, it concerns about the design of language teaching and the learning discipline. Secondly, methodology that utilizes in ESP is different from general English. Thirdly, ESP is designed for intermediate or advanced students. Lastly, ESP is designed for adult learners. (Dudley-Evan and St. John, 1998, p.4-5).

Moreover, ESP can be divided into two principal fields: English for Academic Purposes (EAP) and English for Occupation Purposes (EOP) as the tree diagram below. This study mainly focuses on EOP.

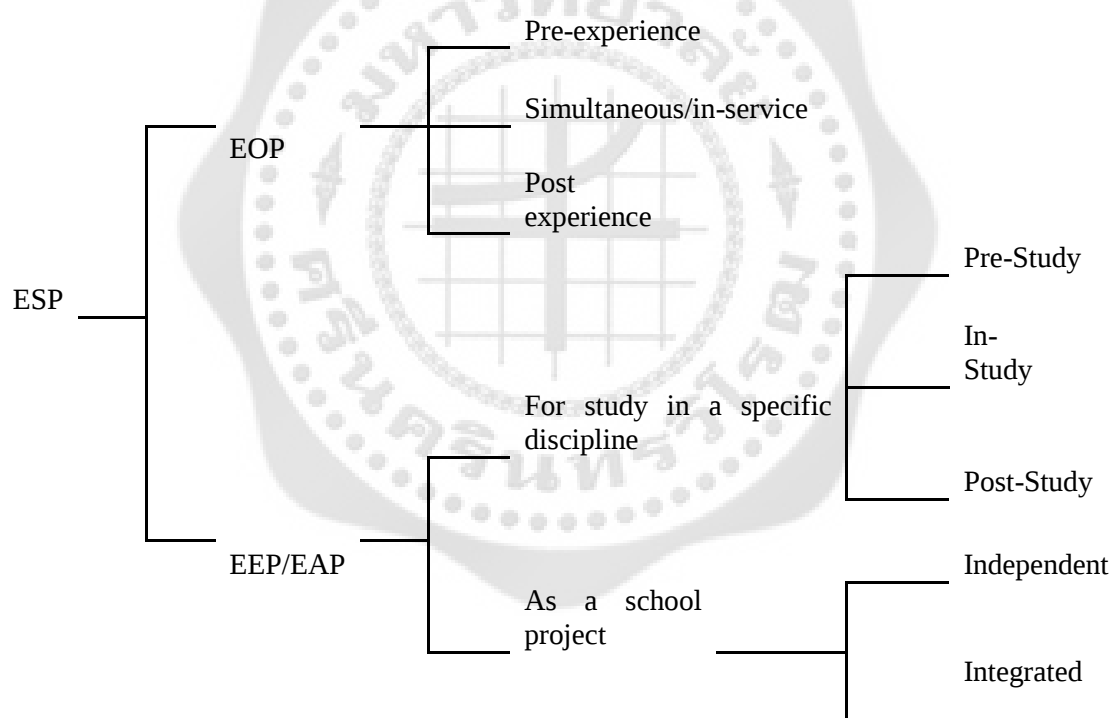


Figure 3 ESP classified by experience

Source: Dudley-Evan & St John (1998:p.6)

In conclusion, English for Specific Purposes (ESP) is an English course which is designed according to specific needs of the learners. It concerns about the participation of learners in creating a new course. Additionally, ESP can be defined as a center of

learners' needs and principal characteristic. In the ESP area, the target needs and the learning needs have to include what learners want to learn and what they want to obtain in ESP. Therefore, the information which the course designers obtained from their students is beneficial for developing the course. It can be said that ESP can improve during the course depending on the learners' needs.

Related studies

The following studies will illustrate various patterns found in English language use of people in many careers. Furthermore, they also indicate the skills needed to be improved for the ones in those careers.

Meemark (2002) explored the English language needs of tourist police officers in Thailand. The results showed that all tourism police principally need all four skills (listening, speaking, writing and reading). The most consideration is the listening skill. Khamkaew (2009) investigated the needs and problems in English listening and speaking skills: a case study of the metropolitan police officers at a counter service at Chana Songkram Police Station. He indicated that police officers need to improve listening and speaking skills in five sections--greeting, asking personal details and problems, giving information to tourism, giving direction, and giving advice. He also found that the main problem in listening is the variety of English accents, and the major problems in speaking are the basic expression, complete sentences, and pronunciation of vowel sounds.

Aunruen (2005) studied the present needs of travel agents in Chiang Mai, and the problems that they encountered in using English. He revealed four English skills are needed and the most serious problem is speaking skill because the participants use English to perform their routine tasks.

Moreover, Sursattayawong (2006) had a study on “A survey on English Speaking Problems of Nurses at Rajavithi Hospital”. She found that nurses speak English with foreign patients approximately 10-19 times per month. Most of the speaking problems occur from grammatical errors, difficulty in self – expression, not being able to use the right words, inappropriate intonation, stress, mispronunciation, and lack of self – confidence. Therefore, the researcher suggested that there should be a new speaking course for nurses in order to make them familiar with accents and vocabulary in their workplace.

Dhanasmithivesn (2007) study on an analysis of English language skill needs of Thai Flight Attendants Employed by China Airlines, she reveals that the reading skill was the most frequency used and also most needed for training

Fahmongkolchai (2011) studied the needs and problems in English listening and speaking skills of CIMB bank tellers. She found that the CIMB bank tellers face the problems in listening skill because the accents of foreigners are not familiar to them. It leads to misunderstanding when they communicate with customers. In terms of speaking skills, she mentioned that the CIMB bank tellers encounter with the problem of selecting appropriate vocabulary in communication. This study showed that the CIMB bank tellers need to improve listening and speaking skills.

As same as Mudlae’s (2011) study on English Language Problems and Language Skill needs of operation Staff in the Automotive Industry in Thailand, it revealed that the operation staffs in Automotive Industry in Thailand face the problems in listening skill. She claimed that the operation staffs cannot understand the foreigners because they speak quickly. She suggested that the operation staffs have to improve listening skill.

Prachanant (2012) carried out a study on “Needs Analysis on English Language Use in Tourism Industry”. He found that the problem in tourism industry arises from the

speaking skill such as inability to understand foreigners' accents, inappropriate use of words and expressions, inadequate vocabulary, and lack of grammatical knowledge. The research claimed that there should be the appropriate course for them.

Rajprasit, Pratoomrat, Wang, Kulsiri, and Hemchua (2014) explored the use of the English language prior to and during employment: experiences and needs of Thai novice engineers. Before employment, they found that English taught in the university seems inadequate for them. Therefore, they cannot communicate well when working and this leads to ineffective work performance. They suggested that English course should be improved for engineering students urgently.

Based on the previous studies, each occupation in Thailand requires different English skills to accomplish their job. To understand the needs and problems in using English language can help provide the proper course for learners. In the accounting field in Thailand we see that there are still few studies regarding the needs for English skills of accountants. Therefore, this study will explore which English language skill the accountants working in oil and gas companies need most in order to perform their job efficiently and which the specific English training course for accountants working for oil and gas companies is needed. Consequently, this study will be beneficial for creating the appropriate course for accountants in such business.

CHAPTER 3

RESEARCH METHODOLOGY

This chapter presents the methodology which contains five sections: research design, participants, instrument, data collection, and data analysis.

Research design

Quantitative research approach was applied for this study. The questionnaire was used for needs analysis of English for accountants in oil and gas companies in Thailand.

Participants

The participants of this study were 40 accountants working for oil and gas companies in Bangkok. Most oil and gas companies are located in Bangkok; therefore, to select population in this area is suitable for this study.

Instrument

For this study, the questionnaire was constructed based on needs analysis and adopted by the researchers as the instrument to collect the data from all respondents. The content of English language needs in the questionnaire was adapted from that of Dhanasmithivesn (2007)

The questionnaire was prepared in English and Thai version and was divided into 2 parts.

Part I: Frequency of the English language skill use

This section was designed to be four points rating scale in order to rate the frequency of the English language skills use in four skills: listening, speaking, reading and writing. It aimed to determine how often English language skills were used by the respondents. The respondents were asked to rank their frequency of use in the job specific English language skills listed on their job descriptions. The respondents ranked their use of the four English language skills as follows: 4 always used, 3 often used, 2 occasionally used and 1 rarely used.

Part II: Level of the English language skill training needs

This second part was designed to be four point rating scale in order to rate the level of personal need for language training in four skills: listening, speaking, reading and writing. The second part of the questionnaire aimed to determine which English language skill the accountants in oil and gas companies requires for their training. The respondents ranked their English language training needs as follows: 4 highly needed, 3 quite needed, 2 somewhat needed, and 1 not needed.

Data collection

The data was collected from the questionnaires. 40 questionnaires were sent to the targets by an electronic mail because it was convenient and also saved times in collecting the data. After the questionnaires were completed, the information from the respondents was analyzed.

Data analysis

All the data obtained from the respondents was analyzed by SPSS. Descriptive statistics: mean and percentage were employed to illustrate the findings as follow:

1. Mean

A four point rating scale was used to rate the frequency of the English language skill use and the level of personal need for language training in four skills: listening, speaking, reading and writing. The figure of mean introduced by Dhanasmithivesn (2007) was used to interpret the mean analysis.

2. Percentage

After the figures of mean of these four skills were identified, then they were calculated into percentage. Each skill was divided into 25 % from 100 %. Then the percentage of each skill would indicate the frequency of English usage and the level of personal need for language training.

CHAPTER 4

FINDINGS

This chapter presents the findings of this study. The questionnaires collected from the participants can be divided into 3 parts. The experience of the accountants in oil and gas companies in Bangkok is presented in the Part 1. Part 2 indicates the frequency of language skill use. Then, the level of personal need for English language training is described in Part 3. Moreover, the frequency of language skill use and the level of training need for these 4 skills are presented in percentage.

Part 1: The Oil and Gas Accountants' Experience

40 questionnaires were distributed to the accountants working in oil and gas companies in Bangkok by electronic mail in September 2015. All of the questionnaires were returned by email. The experience of the participants working in oil and gas business in Bangkok are presented in the percentage and explained in Table 1 as following.

Table 1 The Experience of the respondents working in oil and gas companies in Bangkok

Length	Numbers of Respondents	Percentages
1 year to 5 years	20	50.00 %
6 years to 10 years	11	27.50 %
11 years up	9	22.50 %
Total	40	100.00 %

Table 1 indicates the experience of the respondents who have been working in oil and gas companies in Bangkok. The highest number of the respondents had 1-5 year experience (50%), followed by the ones with 6-10 year experience (27.50%) and 11 year up experience (22.50%).

Part 2: The Frequency of Language Skill Use

In this part, the respondents were asked how often they employed these 4 skills in their work. Regarding the questionnaires, four scales were employed to rate the frequency of language skill use by the respondents as shown in Table 2 as following.

Table 2 The Scales of Frequency of Language Skill Use

Level of Frequency of Language Skill Use	Mean Score Range
4 = Always	(3.51 – 4.00)
3 = Often	(2.51 – 3.50)
2 = Occasionally	(1.51 – 2.50)
1 = Rarely	(1.00 – 1.50)

The findings in the frequency of language skill use are shown in Tables 3-7. Then, all four skills are shown as a graph with a percentage for each language skill use in the Figure 4.

Table 3 Mean Averages for Frequency of Each Language Skill Use

English Language Skills	1 - 5 year Mean Scores	6 -10 year Mean Scores	11 year up Mean Scores	Mean Average
Listening	2.16	2.69	2.95	2.60
Speaking	1.91	2.48	3.05	2.48
Reading	2.34	3.07	2.86	2.76
Writing	2.11	2.99	3.32	2.81

The overall frequency for each skill use is presented in Table 3. The writing skill was most frequently used with the mean average score of 2.81, followed by the reading skill, listening skill and speaking skill with the mean average scores of 2.76, 2.60 and 2.48 respectively. Also the frequency of each skill use is presented in percentage as in Figure 4 below.

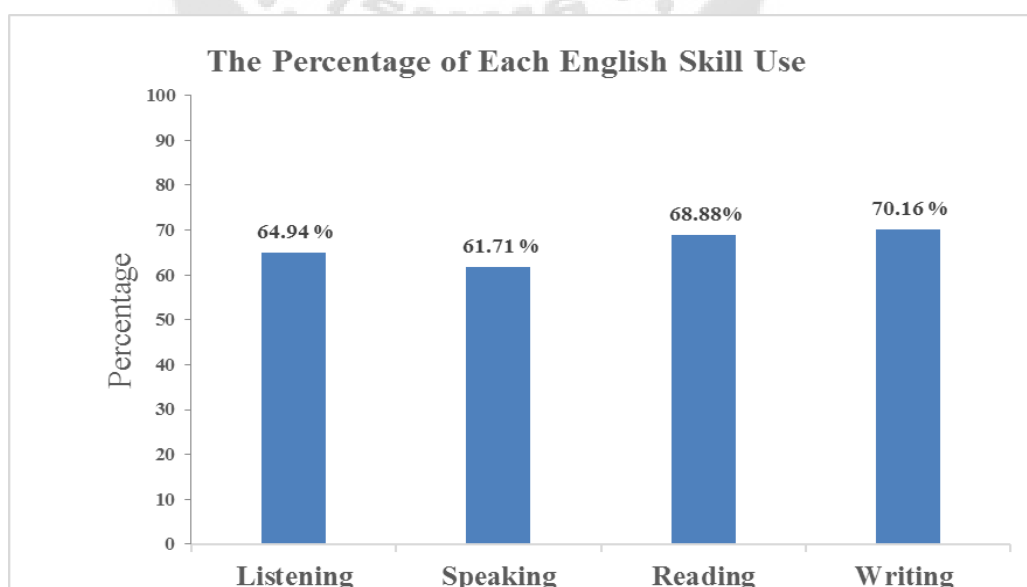


Figure 4 The Percentage of Each English Skill Use

The graph showed that the most frequently used skill was writing skills (70.16%), followed by the reading skill (68.88 %), listening skill (64.94 %) and speaking skill (61.71%).

Frequency of Listening Skill Use

The frequency of listening skill use from the 3 groups of respondents is presented in Table 4 below.

Table 4 Frequency of Listening Skill Use

Items	1 - 5 years		6-10 years		11 years up	
	Mean Scores	Level	Mean Scores	Level	Mean Scores	Level
1.1 Listening to foreign colleagues in the workplace	3.70	4	3.09	3	3.11	3
1.2 Listening to foreign bosses in the workplace	3.75	4	3.18	3	3.11	3
1.3 Listening to foreign buyers involving with agreements, purchase orders	1.90	2	3.64	4	2.33	2
1.4 Listening to foreign clients	1.90	2	3.55	4	3.33	3
1.5 Listening to foreign auditors	1.65	2	2.91	3	3.67	4
1.6 Listening to foreign bankers	1.20	1	1.55	2	1.67	2
1.7 Listening to foreign accounting consultants	1.60	2	2.27	2	3.78	4
1.8 Listening to foreign taxation teams	1.25	1	2.00	2	3.56	4
1.9 Other listening skills:	2.45	2	2.00	2	2.00	2
Listening Skill Mean Scores/Group	2.16	2	2.69	3	2.95	3
Overall Listening Skill Mean Score (All Group of Respondents)			2.60	3		

For the respondents with 1-5 year experience, the task ‘listening to foreign bosses’ was rated in the highest level with the mean score of 3.75, followed by the task ‘listening to foreign colleagues in the workplace’ with the mean score of 3.70, while the task ‘listening to foreign bankers’ was rated in the lowest level with the mean score of 1.20.

The respondents who had 6-10 year experience indicated the task ‘listening to foreign buyers involving with the agreements and purchase orders’ was rated in the highest level with the mean score of 3.64, followed by the task ‘listening to the foreign clients’ with the mean score of 3.55. On the other hand, the task ‘listening to the foreign bankers’ was rated in the lowest level with the mean score of 1.55.

In addition, the respondents with 11 year up experience rated the highest level on the task ‘listening to the foreign accounting consultants’ with the mean score of 3.78, followed by the task ‘listening to the foreign auditors’ with the mean score of 3.67 and the task ‘listening to taxation teams’ with the mean score of 3.56. Similarly to the respondents who had 1-5 year and 6-10 year experience, the respondents with 11 year up experience also rated the lowest level on the task ‘listening to the foreign bankers’ with the mean score of 1.67.

In short, the highest mean score in the frequency of listening skill use was 3.78 rated by the respondents who had 11 year up experience in the task ‘listening to the foreign accounting consultants’. And, the lowest mean score in the frequency of listening skill use was 1.20 rated by the respondents with 1-5 year experience in the task ‘listening to foreign bankers’. Moreover, Table 4 also showed the average mean score of listening skill use separated by the experience of the respondents; the average mean score for respondents with 1-5 year experience was 2.16, while those for the ones with 6-10 year and 11 year up experience were 2.69 and 2.95 respectively. Furthermore, the average mean score for frequency of listening skill for all respondents was 2.60.

Frequency of Speaking Skill Use

Table 5 indicates the frequency of speaking skill use from all 3 groups of the respondents who had experience in oil and gas field as following.

Table 5 Frequency of Speaking Skill Use

Item	1- 5 years		6- 10 years		11 years up	
	Mean Scores	Level	Mean Scores	Level	Mean Scores	Level
1.1 Speaking among foreign colleagues	3.60	4	2.91	3	2.89	3
1.2 Speaking to foreign bosses	3.65	4	2.91	3	3.11	3
1.3 Having a conversation with foreign clients, vendors.	1.85	2	3.82	4	3.22	3
1.4 Speaking with foreign purchasing officers	1.30	1	3.64	4	2.89	3
1.5 Having a conversation with foreign auditors	1.20	1	2.00	2	3.67	4
1.6 Having a conversation with foreign bankers	1.10	1	1.27	1	2.44	2
1.7 Having a conversation with foreign taxation team	1.40	1	2.18	2	3.78	4
1.8 Having an oral presentation of the financial reports to stockholders, CEO, CFO etc.	1.00	1	1.91	2	3.89	4
1.9 Other speaking skills:	2.10	2	1.73	2	1.56	2
Speaking Skill Mean Scores/Group	1.91	2	2.48	2	3.05	3
Overall Speaking Skill Mean Score (All Group of Respondents)			2.48	2		

According to the respondents with 1-5 year experience, the task ‘speaking with foreign bosses’ was rated in the highest level with mean score of 3.65, followed by the task ‘speaking among foreign colleagues’ with the mean score of 3.60. However, the task

‘having an oral presentation of the financial reports to stockholders, CEO, CFO etc’ was rated in the lowest level with the mean score of 1.00.

Additionally, the respondents who had 6-10 year experience mentioned that the task ‘having a conversation with foreign clients and vendors’ was rated in the highest level with the mean score of 3.82, followed by the task ‘speaking with foreign purchasing officers’ with the mean score of 3.64. On the other hand, the task ‘having a conversation with foreign bankers’ was rated in the lowest level with the mean score of 1.27.

Moreover, the respondents with 11 year up experience rated the highest level on the task ‘having an oral presentation of the financial reports to stockholders, CEO, CFO etc’ with the mean score of 3.89, followed by the task ‘having a conversation with foreign taxation team and the task having a conversation with foreign auditors’ with the mean score of 3.78 and 3.67 respectively. On the contrary, the task ‘other speaking skills’ was rated in lowest level with the mean score of 1.56.

In summary, the highest mean score for the frequency of speaking skill use was 3.89 rated by the respondents with 11 year up experience on the task ‘having an oral presentation of the financial reports to stockholders, CEO, CFO’. However, this task was rated in the lowest level with the mean score of 1.00 by the respondents with 1-5 year experience. Besides, Table 5 showed the average mean score for the frequency of speaking skill use separated by the experience of the respondents; the average mean score for respondents with 1-5 year experience was 1.91, while the scores of the ones with 6-10 year and 11 year up experience were 2.48 and 3.05 respectively. And for all respondents, the average mean score for frequency of speaking skill use was 2.48

Frequency of Reading Skill Use

Table 6 reports the frequency of reading skill use from all 3 groups of the respondents who had experience in oil and gas field as following

Table 6 Frequency of Reading Skill Use

Item	1 - 5 years		6 - 10 years		11 years up	
	Mean Scores	Level	Mean Scores	Level	Mean Scores	Level
1.1 Reading agreements, purchase orders, invoices, tax invoices, receipts etc.	3.75	4	2.64	3	1.78	2
1.2 Reading company policies, announcements etc.	3.10	3	3.82	4	3.44	3
1.3 Reading taxation rules, government regulations.	2.45	2	3.64	4	3.89	4
1.4 Reading emails	3.60	4	3.82	4	3.67	4
1.5 Reading accounting policy	1.45	1	3.73	4	3.11	3
1.6 Reading financial reports	1.50	2	2.64	3	3.78	4
1.7 Reading accounting system guidelines	2.15	2	2.91	3	2.67	3
1.8 Reading the incident and complain reports	2.00	2	3.36	3	2.22	2
1.9 Reading the company's memos	2.70	3	3.36	3	3.00	3
1.10 Reading business letters	2.20	2	2.91	3	2.78	3
1.11 Other reading skills:	0.85	1	0.91	1	1.11	1
Reading Skill Mean Scores/Group	2.34	2	3.07	3	2.86	3
Overall Reading Skill Mean Score						
(All Group of Respondents)			2.76	3		

Regarding the respondents with 1-5 year experience, the task ‘reading agreements, purchase orders, invoices, tax invoices and receipts etc’ was rated in the highest level with the mean score of 3.75, followed by the task ‘reading emails’ with the mean score of 3.60. However, the task ‘other reading skills’ was rated in the lowest level with the mean score of 0.85.

In addition, the respondents with 6- 10 year experience rated the task ‘reading company policies, announcements’ and the task ‘reading the emails’ in the highest level with the same mean score of 3.82, followed by the task ‘reading accounting policy’ and the task ‘reading taxation rules, government regulations’ with the mean scores of 3.73 and 3.64 respectively. However, the task ‘other reading skills’ was rated in the lowest level with the mean score of 0.91.

According to the respondents with 11 year up experience, the task ‘reading taxation rule, government regulations’ was rated in the highest level with the mean score of 3.89, followed by the task ‘reading financial reports’ and the task ‘reading emails’ with the mean scores of 3.78 and 3.67 respectively. However, the task ‘other reading skills’ was rated in the lowest level with the mean score of 1.11.

Regarding the frequency of reading skill use, the highest mean score (3.89) was rated on the task ‘reading taxation rule, government regulations’ by the respondents with 11 year up experience. And, the lowest mean score (0.85) was rated on the task ‘other reading skills’ by the respondents with 1-5 year experience. Additionally, Table 6 showed the average mean score for frequency of reading skill use divided by the experience of the respondents; the average mean score for respondents with 1-5 year experience was 2.34, while those for the ones with 6-10 year and 11 year up experience were 3.07 and 2.86 respectively. Furthermore, the average mean score for frequency of reading skill use for all respondents was 2.76.

Frequency of Writing Skill Use

Table 7 indicates the frequency of writing skill use from all 3 groups of the respondents who had experience in oil and gas field as following

Table 7 Frequency of Writing Skill Use

Item	1 -5 years		6- 10 years		11 years up	
	Mean Scores	Level	Mean Scores	Level	Mean Scores	Level
1.1 Writing emails	3.95	4	3.91	4	3.89	4
1.2 Writing company's memos	2.10	2	3.91	4	2.89	3
1.3 Writing financial reports	1.45	1	1.91	2	4.00	4
1.4 Writing the incident, safety, complain reports	2.45	2	3.45	3	3.44	3
1.5 Writing agreements	1.45	1	2.00	2	3.89	4
1.6 Writing business letters	1.95	2	3.82	4	2.67	3
1.7 Other writing skills:	1.45	1	1.91	2	2.44	2
Writing Skill Mean Scores/Group	2.11	2	2.99	3	3.32	3
Overall Writing Skill Mean Score (All Group of Respondents)			2.81	3		

According to the respondents with 1-5 year experience, the task 'writing emails' was rated in highest level with the mean score of 3.95. Nevertheless, the task 'writing financial reports, the task writing agreements' and the task 'other writing skills' were rated in the lowest level with the same mean score of 1.45.

For the respondents with 6-10 year experience, the task ‘writing emails’ and the task ‘writing company’s memos’ were rated in the highest level with the same mean score of 3.91, followed by the task ‘writing business letters’ and the task ‘writing the incident, safety and complain reports’ with the mean scores of 3.82 and 3.45 respectively. However, the task ‘writing financial reports’ and the task ‘other writing skills’ were rated in the lowest level with the same mean score of 1.91.

Regarding the respondents with 11 year up experience, the task ‘writing financial reports’ was rated in the highest level with the mean score of 4.00, followed by the task ‘writing emails’ and ‘writing agreements’ with the same mean score of 3.89. However, the task ‘other writing skills’ was rated in the lowest level with the mean score of 2.44.

In summary, regarding the writing skill use, the highest mean score was 4.00 rated by the respondents with 11 year up experience on the task ‘writing financial reports’ and the lowest mean score was 1.45 rated by the respondents with 1-5 year experience on the tasks ‘writing financial reports’, ‘writing agreements’ and ‘other writing skills’. Additionally, Table 7 showed the average mean score for the frequency of writing skill use separated by the experience of the respondents; the average mean score for respondents with 1-5 year experience was 2.11, while the scores for the ones with 6-10 year and 11 year up experience were 2.99 and 3.32 respectively. Furthermore, the average mean score for frequency of writing skill use for all respondents was 2.81.

Part 3 The Level of Personal Need for English Language Training

In this part, the respondents were asked to evaluate the level of the personal need for English language training. Regarding the questionnaires, four scales were employed to rate the level of their personal need as in Table 8 as following.

Table 8 The Level Scales of Personal Need for English Language Training

Level of Personal Need for English Language Training	Mean Score Range
4 = Highly Needs,	(3.51 – 4.00)
3 = Quite Needs,	(2.51 – 3.50)
2 = Somewhat Needs,	(1.51 – 2.50)
1 = Not Needs,	(1.00 – 1.50)

The level of personal need for English language training for these 3 groups of the respondents are shown in Tables 9 – 13. Moreover, the training need for each English skill is presented as in Figure 5.

At the bottom of each table, the mean scores of personal need for English language training in each group and all groups of the respondents are presented

Table 9 Mean Averages of Personal Need for English Skill Training

English Language Skills	1 - 5 years Mean Scores	6 -10 years Mean Scores	11 years up Mean Scores	Mean Average
Listening	2.86	3.07	2.84	2.92
Speaking	2.91	2.85	2.70	2.82
Reading	3.09	3.00	3.08	3.06
Writing	3.17	2.90	3.33	3.13

Table 9 showed the mean average of personal need for the training in each skill. The training for writing skill was most needed with the highest average mean score of 3.13, followed by reading skill, listening skill and speaking with the mean scores of 3.06, 2.92 and 2.82 respectively.

The personal need for the training in each English skill is also illustrated in percentage as in figure 5 below.

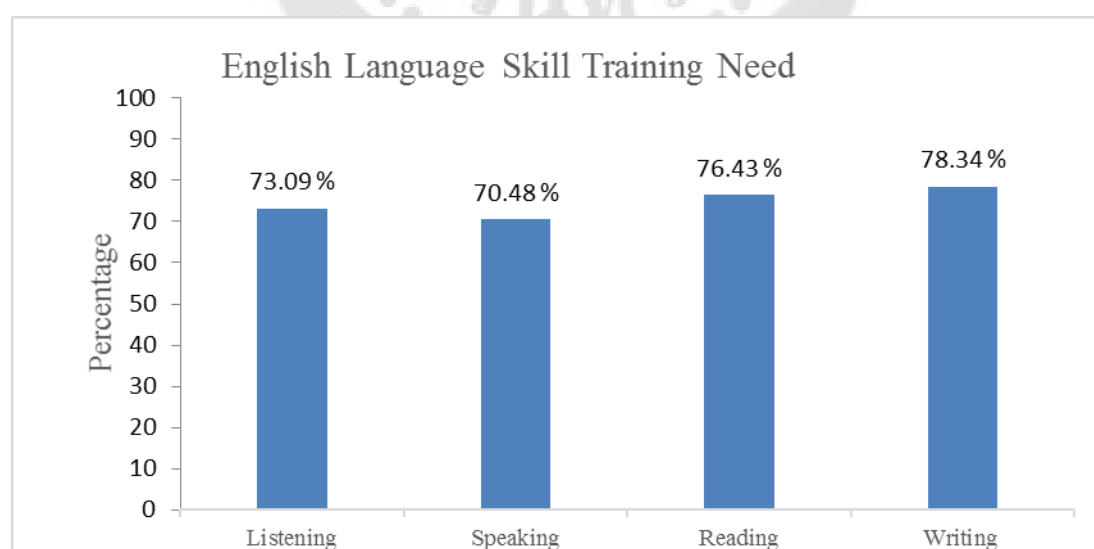


Figure 5 English Language Skill Training Need

The figure 5 demonstrated the training need for English language skill in percentage. Writing skill was most needed (78.34 %), followed reading skill (76.43 %), listening skill (73.09 %) and speaking skill (70.48 %).

Level of Personal Need for English Listening Training

The personal need for English listening training from all groups of respondents is presented as in Table 10 below.

Table 10 Level of Personal Need for English Listening Training

Item	1 - 5 years		6-10 years		11 years up	
	Mean Scores	Level	Mean Scores	Level	Mean Scores	Level
1.1 Listening to foreign colleagues in the work place	3.70	4	3.36	3	2.44	2
1.2 Listening to foreign bosses in the workplace	3.85	4	3.91	4	2.67	3
1.3 Listening to foreign buyers involving with the agreement, purchase orders	2.85	3	3.82	4	2.44	2
1.4 Listening to foreign clients	3.15	3	3.73	4	3.44	3
1.5 Listening to foreign auditors	2.55	3	2.73	3	2.44	2
1.6 Listening to foreign bankers	2.25	2	1.91	2	2.44	2
1.7 Listening to foreign accounting consultants	2.50	3	2.91	3	3.78	4
1.8 Listening to foreign taxation teams	2.45	2	2.45	2	3.89	4
1.9 Other listening skills:	2.45	2	2.82	3	2.00	2
Listening Skill Mean Scores/Group	2.86	3	3.07	3	2.84	3
Overall Listening Skill Mean Score (All Group of Respondents)			2.92	3		

According to the respondents with 1-5 year experience, the training on the task ‘listening to foreign bosses in the workplace’ was rated in the highest level with the mean score of 3.85, followed by the task ‘listening to foreign colleagues in the workplace’ with the mean score of 3.70. On the contrary, the task ‘listening to foreign bankers’ was rated in the lowest level with mean score of 2.25.

For respondents with 6-10 year experience, the task ‘listening to foreign bosses’ was rated in the highest level with the mean score of 3.91, followed by the task ‘listening to foreign buyers involving with the agreement, purchase orders’ and the task ‘listening to foreign clients’ with the mean scores of 3.82 and 3.73 respectively. On the other hand, the task ‘listening to foreign bankers’ was rated in the lowest level with the mean score of 1.91.

Furthermore, the respondents with 11 year up experience rated the task ‘listening to foreign taxation team’ in the highest level with the mean score of 3.89, followed by the task ‘listening to the foreign accounting consultants’ with the mean score of 3.78. However, the task ‘other listening skills’ was rated in the lowest level with mean score of 2.00.

In short, regarding the personal need for English listening training, the highest mean score was 3.91 rated by the respondents with 6-10 year experience on the task ‘listening to foreign bosses’. And, the lowest level mean score was 1.91 rated by the respondents with 6-10 year experience on the task ‘listening to foreign bankers’. In addition, Table 10 presented the average mean score for English listening training need separated by the experience of the respondents; the average mean score for respondents with 1-5 year experience was 2.86, while the scores for the ones with 6-10 year and 11 year up experience were 3.07 and 2.84 respectively. And for all respondents, the average mean score for English listening training need was 2.92.

Level of Personal Need for English Speaking Training

The personal need for English Speaking training from all groups of respondents is presented in Table 11 below.

Table 11 Level of Personal Need for English Speaking Training

Item	1- 5 years		6- 10 years		11 years up	
	Mean Scores	Level	Mean Scores	Level	Mean Scores	Level
1.1 Speaking among foreign colleagues	3.00	3	2.82	3	2.11	2
1.2 Speaking to foreign bosses	3.55	4	3.45	3	3.00	3
1.3 Having a conversation with foreign clients, vendors	3.10	3	3.55	4	2.11	2
1.4 Speaking with foreign purchasing officers	3.10	3	3.73	4	2.78	3
1.5 Having a conversation with foreign auditors	3.05	3	2.73	3	2.33	2
1.6 Having a conversation with foreign bankers	1.85	2	1.82	2	2.11	2
1.7 Having a conversation with foreign taxation team	2.95	3	2.45	2	3.78	4
1.8 Having an oral presentation of the financial reports to stockholders , CEO, CFO etc.	2.80	3	3.27	3	3.89	4
1.9 Other speaking skills:	2.75	3	1.82	2	2.22	2
Speaking Skill Mean Scores/Group	2.91	3	2.85	3	2.70	3
Overall Speaking Skill Mean Score (All Group of Respondents)			2.82	3		

For the respondents with 1-5 year experience, the task ‘speaking with foreign bosses’ was rated in highest level with the mean score of 3.55. However, the task ‘having a conversation with foreign bankers’ was rated in the lowest level with the mean score of 1.85.

Regarding the respondents with 6-10 year experience, the task ‘speaking with foreign purchasing officers’ was rated in highest level with the mean score of 3.73, followed by the task ‘having conversation with foreign clients and vendors’ with the mean score of 3.55. On the other hand, the task ‘having conversation with foreign bankers’ and the task ‘other speaking skills’ were rated in the lowest level with the same mean score of 1.82.

For the ones with 11 year up experience, the task ‘having an oral presentation of the financial reports to stockholders, CEO, CFO etc.’ was rated in the highest level with the mean score of 3.89, followed by the task ‘having a conversation with foreign taxation team’ with the mean score of 3.78. Nevertheless, the task ‘speaking among foreign colleagues’, the task ‘having a conversation with foreign clients and vendors’ and the task ‘having a conversation with foreign bankers’ were rated in the lowest level with the same mean score of 2.11.

In summary, the highest mean score of personal need for English speaking training was 3.89 rated by the respondents with 11 year up experience on the task ‘having an oral presentation of the financial reports to stockholders, CEO, CFO etc.’ while the lowest mean score was 1.82 rated by the respondents with 6-10 year experience on the task ‘having conversation with foreign bankers’ and the task ‘other speaking skills’. Additionally, Table 11 presented the average mean score for English speaking training need separated by the experience of the respondents; the average mean score for respondents with 1-5 year experience was 2.91, while the scores for the ones with 6-10

year and 11 year up experience were 2.85 and 2.70 respectively. And for all respondents, the average mean score for English speaking training need was 2.82.

Level of Personal Need for English Reading Training

The personal need for English reading training from all groups of respondents is presented as in Table 12 below.

Table 12 Level of Personal Need for English Reading Training

Item	1 - 5 years		6 - 10 years		11 years up	
	Mean Scores	Level	Mean Scores	Level	Mean Scores	Level
1.1 Reading agreements, purchase orders, invoices, tax invoices, receipts etc.	3.90	4	2.82	3	2.33	2
1.2 Reading company policies, announcements etc.	3.45	3	3.00	3	2.89	3
1.3 Reading taxation rules, government regulations.	2.95	3	3.18	3	3.78	4
1.4 Reading emails	3.85	4	3.64	4	3.67	4
1.5 Reading accounting policy	2.45	2	3.18	3	3.78	4
1.6 Reading financial reports	2.60	3	3.45	3	3.56	4
1.7 Reading accounting system guidelines	3.05	3	3.27	3	3.22	3
1.8 Reading the incident and complain reports	2.85	3	2.91	3	2.78	3
1.9 Reading the company's memos	3.20	3	2.82	3	3.33	3
1.10 Reading business letters	3.15	3	2.55	3	2.44	2
1.11 Other reading skills:	2.55	3	2.18	2	2.11	2
Reading Skill Mean Scores/Group	3.09	3	3.00	3	3.08	3
Overall Reading Skill Mean Score (All Group of Respondents)			3.06	3		

The respondents with 1-5 year experience demonstrated that the task ‘reading agreement, purchase orders, invoices, tax invoices, receipts etc.’ was rated in the highest level with the mean score of 3.90, followed by the task ‘reading emails’ with the mean score of 3.85. Conversely, the task ‘reading the accounting policy’ was rated in the lowest level with the mean score of 2.45.

For the respondents with 6-10 year experience, the task ‘reading emails’ was rated in the highest level with the mean score of 3.64. However, the task ‘other reading skills’ was rated in the lowest level with the mean score of 2.18.

Regarding the ones with 11 year up experience, the task ‘reading taxation rule, government regulation’ and the task ‘reading accounting policy’ were rated in highest level with same mean score of 3.78, followed by the task ‘reading emails’ and the task ‘reading financial reports’ with the mean scores of 3.67 and 3.56 respectively. However, the task ‘other reading skills’ was rated in the lowest level with the mean score of 2.11.

In conclusion, the highest mean score of personal need for English reading training was 3.90 rated by the respondents with 1-5 year experience in the task ‘reading agreement, purchase orders, invoices, tax invoices, receipts etc.’. However, the lowest mean score of personal need for English reading training was 2.11 rated by the respondents with 11 year up experience on the task ‘other reading skills’. Moreover, Table 12 presented the average mean score for English reading training need separated by the experience of the respondents; the average mean score for respondents with 1-5 year experience was 3.09 while the scores for the ones with 6-10 year and 11 year up experience were 3.00 and 3.08 respectively. And for all respondents, the average mean score for English reading training need was 3.06.

Level of Personal Need for English Writing Training

The personal need for English writing training from all groups of respondents is presented as in Table 13 below.

Table 13 Level of Personal Need for English Writing Training

Item	1 - 5 years		6 - 10 years		11 years up	
	Mean Scores	Level	Mean Scores	Level	Mean Scores	Level
1.1 Writing emails	3.90	4	4.00	4	4.00	4
1.2 Writing company's memos	2.50	3	2.91	3	3.56	4
1.3 Writing financial reports	2.80	3	2.73	3	3.67	4
1.4 Writing the incident, safety, complain reports	3.60	4	3.00	3	3.33	3
1.5 Writing agreements	3.05	3	2.55	3	3.11	3
1.6 Writing business letters	3.70	4	3.55	4	3.89	4
1.7 Other writing skills:	2.65	3	1.55	2	1.78	2
Writing Skill Mean Scores/Group	3.17	3	2.90	3	3.33	3
Overall Writing Skill Mean Score (All Group of Respondents)			3.13	3		

According to the respondents with 1- 5 year experience, the task 'writing emails' was rated in the highest level with the mean score of 3.90, followed by the task 'writing business letters' with the mean score of 3.70 and the task 'writing the incident, safety and complain reports' with the mean score of 3.60. However, the task 'writing company's memos' was rated in the lowest level with the mean score of 2.50.

For the respondents with 6-10 year experience, the task 'writing emails' was rated in the highest level with the mean score of 4.00, followed by the task 'writing business

letters’ with the mean score of 3.55. However, the task ‘other writing skills’ was rated in the lowest level with the mean score of 1.55.

Regarding the respondents with 11 year up experience, the task ‘writing emails’ was rated in the highest level with the mean score of 4.00, followed by the ‘task writing business letters’, the task ‘writing financial reports’ and the task ‘writing company’s memos’ with the mean scores of 3.89, 3.67 and 3.56 respectively. However, the task ‘other writing skills’ was rated in the lowest level with the mean score of 1.78.

Therefore, the highest mean score of personal need for English writing training was 4.00 rated by the respondents with 6-10 year and 11 year up experience on the task ‘writing emails’. However, the task ‘other writing skills’ was rated in the lowest level with the mean score of 1.55 by the respondents with 6-10 year experience. Moreover, Table 13 reported the average mean score for English writing training need separated by the experience of the respondents; the average mean score for respondents with 1-5 year experience was 3.17, while the scores for the ones with 6-10 year and 11 year up experience were 2.90 and 3.33 respectively. And for all respondents, the average mean score for English writing training need was 3.13.

All in all, the frequency of English skill use and the personal need for English language training of the respondents in each group are not totally coherent. The frequency of skill use for the group of 1-5 year experience was lowest while their training need was highest. However, for the group of 11 year up experience, their frequency of skill use was highest while their training need was moderate when compared to other groups. This might be due to many factors such as their position or their interest for self-development which will be discussed in the next chapter.

CHAPTER 5

CONCLUSION AND DISCUSSION

This chapter is presented in four parts. The first part presents the answers of the two research questions which are: (a) Which English language skills do accountants working in oil and gas companies need most for their efficiency in job performance?, (b) What do accountants working in oil and gas companies believe to be their job specific English training needs? The second part discusses the finding of study in more details, limitation of the study and finally recommendation for further study.

Research Questions

The findings are based on the data collected from the accountants working in oil and gas companies separated into 3 groups according to their working experience (1-5 year, 6-10 year and 11 year up). The frequency of each English language skill use will determine that English language skill is most needed by the respondents to perform their job professionally. The answers of the research question are presented as following.

Research question (a): Which English language skills do accountants working in oil and gas companies need most for their efficiency in job performance?

Regarding the study, for all respondents, writing skill was most needed for their job performance with the average mean score of 2.81, followed by reading skill, listening skill and speaking skill with average mean scores of 2.76, 2.60 and 2.48 respectively. The respondents with 1-5 year experience rated the task 'writing emails' in the highest level with the average mean score of 3.95. Moreover, the respondents with 6-10 year

experience rated the task 'writing emails', the task 'writing company memos' and the task 'writing business letters' with the average mean scores of 3.91, 3.91 and 3.82 respectively. And, the respondents who had 11 year up experience rated the task 'writing financial reports', the task 'writing emails' and the task 'writing agreements' with the average mean scores of 4.00, 3.89 and 3.89 respectively.

However, when considering the frequency of English skill use in each group of the respondents according to their working experience, there were some differences. Reading skill was most needed for the both groups of 1-5 year and 6-10 year experience with the mean scores of 2.34 and 3.07 respectively while writing skill was most needed by the group of 11 year up experience with the mean score of 3.32.

Research question (b): What do accountants working for oil and gas companies believe to be their job specific English training needs?

According to the study, the writing skill ($M=3.13$) was most needed for a training regarding to all groups of the accountants who had been working in oil and gas business. Then, it was followed by the need for training on reading ($M=3.06$), listening ($M=2.92$) and speaking ($M=2.82$) respectively. The information from Table 13 showed that for the respondents with 1-5 year experience, the training on the task writing emails was highest needed with mean score of 3.90, followed by the task 'writing business letters' and the task 'writing the incident, safety, complain reports' with the mean scores of 3.70 and 3.60 respectively. The respondents with 6-10 year experience rated highest on the task 'writing emails' with the mean score of 4.00, followed by the task 'writing business letters' with the mean score of 3.55. Moreover, the respondents with 11 year up experience rated highest on the task 'writing emails' with the mean score of 4.00, followed by the tasks 'writing business letters, writing financial reports' and writing company's memos' with the mean scores of 3.89, 3.67 and 3.56 respectively.

However, for each group of respondents, the study indicated that different skills were most needed by them. For the group of 1-5 year experience, reading ($M = 3.09$) was most needed; however, for those of 6-10 year and 11 year up experience, listening ($M = 3.07$) and writing ($M = 3.33$) were most needed by them respectively.

Discussion

As the AEC has been fully launched since the end of 2015, people in the AEC members will cooperate closely. To achieve the goal of companies, all staff should realize the objective of the companies, but it is quite difficult for Thais and foreigners who work and have to use English as a mean of communication. Therefore, English communication within the companies is very important for the staff in every position. An accountant, one of the positions, is investigated to know which English skill they frequently use and need most for their training. This study might be a guideline for course designers to create a new efficient English course for accountants who work for oil and gas companies or other related businesses. The discussion will be discussed as following.

Firstly, regarding English skill used for accountants in oil and gas companies, the study revealed that writing skill was most needed for their use and training and speaking skill was ranked lowest for both their use and training need. This can be assumed that most of them communicate via writing skill more often than other skills. Moreover, their working experience also affected the English skill use and their training need. For example, the task 'writing financial reports' which was quite complicated, was rated in the highest level by the respondents with 11 year up experience while this task was rated in the lowest level by the respondents with 1-5 year experience. This illustrated that the

respondents with more experience have to be responsible for more complicated work than others who have less experience.

Secondly, the percentage of English skill use and percentage of English language skill training need are illustrated in Figure 6.

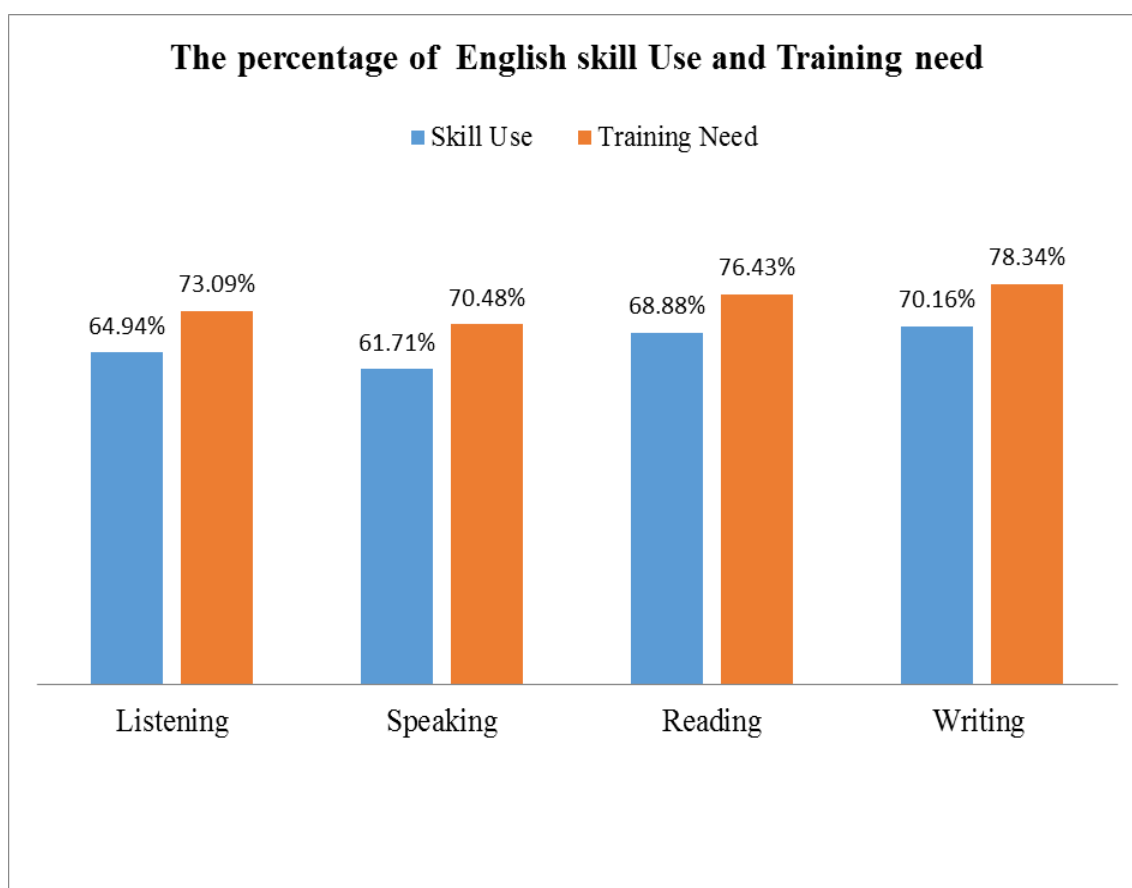


Figure 6 The percentage of English skill Use and Training Need

According to Figure 6, the writing skill had the highest percentage for respondents' use (70.16 %) and their training need (78.34%), followed by reading skill with 68.88% for their use and 76.43% for their training need, listening skill with 64.94% for their use and 73.09% for their training need and speaking skill 61.71 % for their use and 70.48% for their training need.

From Figure 6, it can be inferred that there is a relationship between English skill use and training need. It seems that when the accountants utilize one skill most, they need to train that skill most also. Moreover, Table 14 presents the mean score of English skill use and training need regarding the experience of respondents.

Table 14 The Mean Score of the English Skill Use and Training Need according to the experience of respondents

English Skills	1 - 5 years	1 - 5 years	6 -10 years	6 -10 years	11 years up	11 years up
	Mean Scores Frequency of use	Mean Scores Need to train	Mean Scores Frequency of use	Mean Scores Need to train	Mean Scores Frequency of use	Mean Scores Need to train
Listening	2.16	2.86	2.69	3.07	2.95	2.84
Speaking	1.91	2.91	2.48	2.85	3.05	2.70
Reading	2.34	3.09	3.07	3.00	2.86	3.08
Writing	2.11	3.17	2.99	2.90	3.32	3.33
	2.13	3.01	2.81	2.95	3.04	2.99

Table 14 revealed that the 1-5 year experience group had the lowest mean score for English skill use. The 6-10 year experience group was in the middle and the 11 year up experience group had the highest mean score for English skill use.

According to the respondents with 1-5 year experience, the use and the training need of reading skill was highest because most of them used reading skill for their work. For the respondents with 1-5 year experience, the task 'reading agreements, purchase orders, invoices, tax invoices, receipts etc' which was complicated, was rated in the highest level while this task was rated in the lowest level by the respondents with 11 year up experience. This might be because this task seems quite complicated and the ones with

1-5 year experience need to learn more in order to clearly understand these documents, which will enable them to perform their task effectively. Furthermore, they are still young and might be more enthusiastic to learn new things. However, for the group of 11 year up experience, this task was rated lowest. This might be because with long experience they are familiar with these documents and clearly understand them. Therefore, their training need for this task seem low.

For the respondents with 6-10 year experience, they seem to be in a higher position and have to be responsible for more complicated tasks than the ones with less experience. For example, the task 'reading accounting policy', which was quite complicated, was rated in highest level by the respondents with 6-10 year experience. However, this task was rated in the lowest level by the respondents with 1-5 year experience. This might be because the accountants with higher experience have to supervise the ones with less experience.

According to the respondents with 11 year up experience, the task 'listening to foreign taxation team' was rated highest while this task was rated in the moderate and lowest level by the respondents with 6-10 year and 1-5 year experience respectively. This is probably because the respondents with 11 year up experience have to contact or have a meeting with foreigners both inside and outside the company more often than the others with less experience.

Additionally, it can be said that different groups of respondents are responsible for different kinds of task; therefore, their English skill use and training need are also different. For the group with 1-5 year experience, they have to learn a new job and develop themselves in the future. Moreover, this group seems to be more enthusiastic than other groups, so their training need was higher than in other groups. Regarding the respondents with 6-10 year experience (higher position), they have more complicated

jobs. However, their training need for all skills was lowest compared with other groups. On the other hand, their training need for listening skill was highest among these 3 groups. Some tasks such as ‘listening to foreign bosses’, ‘listening to foreign clients and ‘listening to foreign buyers’ were rated rather high. This is probably because in performing their job, they have to listening to what their bosses order them to do and they also have to contact with clients or buyers when having problems. So listening skill is quite important for them. The respondents with 11 year up experience (senior position), are in higher position and their tasks seem quite complicated. Their training need was in the moderate level compared with other groups. It is noticeable that staff in the same position in the same business may use and need to train different English skills. Similarly, staff in different industries might use and need to train different English skills as well.

Thirdly, when comparing the English language skill use in oil and gas companies with other businesses, we see that different businesses and different positions focused on different English skills. According to Arunruen (2005) who studied the present needs and problems of travel agents in Chiang Mai, he found that the serious problem for staff in tourist industry was English speaking skill. This is because the staff in this business normally use speaking skill to perform their routine job. Therefore, it can be assumed that people who work in tourist industries mainly communicate via speaking skill. Similarly, Sursattayawong (2006), who had a study on English speaking problem of Nurses at Rajavithi Hospital, found that speaking skill was the main problem for nurses who work in hospital industry. As their tasks have to communicate with foreign patients sometimes, they need to have a training on speaking skill more than other skills.

Regarding the bank industry, Fahmongkolchai (2011) studied the needs and problems in English listening skill and speaking skill of CIMB bank tellers. The result revealed that the bank tellers had problems in both listening and speaking skills.

Therefore, people who work in the bank industry needed to train on both listening and speaking skills. Also the aviation industry, Dhanasmithivesn (2007), who had a study on an analysis of English language skill need of Thai flight Attendants Employed by China Airlines, found that Thai flight attendants needed reading skill most for their work and training.

In terms of oil and gas companies, Thais and foreigners have to work together; thus, English is vital for their communication. Regarding the accounting position, the study showed that they used writing skill most often and would like to have a training on writing skill most also. Moreover, the task 'writing emails' was most needed for their training. This might be because they mainly communicate by writing emails.

All in all, it is noticeable that people in different positions require different English skills. For example, people communicating face to face such as tourist guides, nurse and bank tellers may use listening and speaking skills often and need to have a training on these skills also. However, the flight attendants at China Airline required reading skill because their training in Taipei was conducted in English and they needed to read many instructions in English manuals. In terms of the people who have less face to face communication, the writing skill is normally employed for their communication. For example, the accountants working in oil and gas companies required writing skills for their work because they frequently communicate via emails. Therefore, we see that people working in different positions and different industries emphasize different English skills for their job performance.

Limitation of the Study

1. The participants of this study were only 40 accountants working in oil and gas companies. Therefore, the finding might not be generalized for some oil and gas companies in Thailand.
2. The job description indicated in the questionnaire might not suit all of the oil and gas companies in Thailand. Thus, this might affect the result of the study.

Recommendations for Further Study

The finding of the study will be useful for the course designers or curriculum planners in designing a training course to respond the learners' need. However, further study should eliminate the limitation of the study as following.

1. There should be more participants in order to gain more accurate and detail information regarding the frequency of skill use and training need for the accountants working in oil and gas business.
2. The job description stated in the questionnaire should generally cover all the tasks of accountants in oil and gas company in Thailand in order that the finding will provide more accurate and appropriate information about the training need of accountants in this field.
3. A Further study should be conducted with accountants in other businesses in order to see if the results are similar or not.

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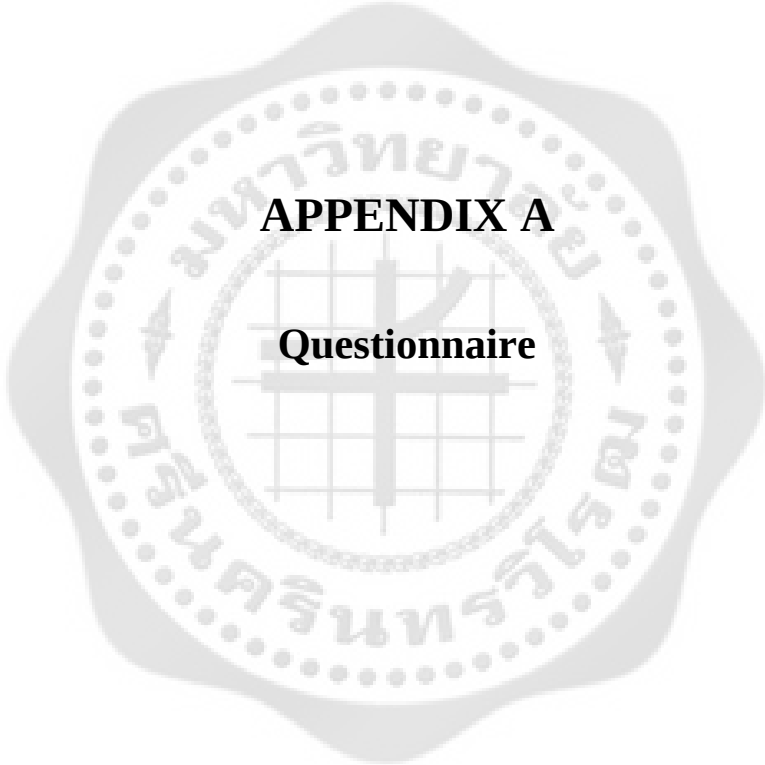
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APPENDICES





APPENDIX A

Questionnaire

Questionnaire

This questionnaire is designed for a graduated research project in the Master of Art in Business English for International Communication Program at Srinakharinwirot University. Your contribution in providing useful information is greatly appreciated. All information provided will be kept strictly confidential.

Oil and gas accountants' experience: (.....) 1 year to 5 years
(.....) 6 years to 10 years
(.....) 11 years up

Direction: Job specific English listening, speaking, reading and writing skill needed by accountants in oil and gas companies are listed on the following pages. After each skill, please indicate how frequently you use the skill on the job (Part I) and how importantly you believe you need English language training on the skill (Part II).

Part I: Please indicate how often you use the following English language skills on the job. Rank each skill by putting an "X" in the appropriate box from 4 to 1.

4 = Always

3 = Often

2 = Occasionally

1 = Rarely

Part II: Please indicate the level of your personal need for English language skill training. Rank each skill by putting an "X" in the appropriate box from 4 to 1.

4 = Highly needed

3 = Quite needed

2 = Somewhat needed

1 = Not needed

1. Listening Skills

	Part I				Part II			
	Frequency of English-Language Skill use				Level of Personal Need for English Language Training			
	1	2	3	4	1	2	3	4
1.1 Listening to foreign colleagues in the work place								
1.2 Listening to foreign bosses in the workplace								
1.3 Listening to foreign buyers involving with the agreement, purchase orders								
1.4 Listening to foreign clients								
1.5 Listening to foreign auditors								
1.6 Listening to foreign bankers								
1.7 Listening to foreign accounting consultants								
1.8 Listening to foreign taxation teams								
1.9 Other listening skills:								
.....								
.....								
.....								
.....								

3. Reading Skills

	Part I				Part II			
	Frequency of English-Language Skill use				Level of Personal Need for English Language Training			
	1	2	3	4	1	2	3	4
1.1 Reading agreements, purchase orders, invoices, tax invoices, receipts etc.								
1.2 Reading company policies, announcements etc.								
1.3 Reading taxation rules, government regulations.								
1.4 Reading emails								
1.5 Reading accounting policy								
1.6 Reading financial reports								
1.7 Reading accounting system guidelines								
1.8 Reading the incident and complain reports								
1.9 Reading the company's memos								
1.10 Reading business letters								
1.11 Other reading skills:								

4. Writing Skills

	Part I				Part II			
	Frequency of English-Language Skill use				Level of Personal Need for English Language Training			
	1	2	3	4	1	2	3	4
1.1 Writing emails								
1.2 Writing company's memos								
1.3 Writing financial reports								
1.4 Writing the incident, safety, complain reports								
1.5 Writing agreements								
1.6 Writing business letters								
1.7 Other writing skills:								
.....								
.....								
.....								
.....								

แบบสอบถาม

แบบสอบถามนี้ถูกออกแบบมาสำหรับงานวิจัย ใน หลักสูตร ศิลปศาสตรมหาบัณฑิต (ศศ.ม.)
สาขาภาษาอังกฤษธุรกิจเพื่อการสื่อสารนานาชาติมหาวิทยาลัยศรีนครินทรวิโรฒคำตอบของท่านจะนำมาใช้เพื่อ
ประโยชน์ในการวิจัยและข้อมูลของท่านจะถือเป็นความลับ

ประสบการณ์การทำงานของพนักงานบัญชี ในธุรกิจ น้ำมัน และ แก๊ส (.....) 1 ปี ถึง 5 ปี
(.....) 6 ปี ถึง 10 ปี
(.....) 11 ปีขึ้นไป

คำชี้แจง ความต้องการในทักษะการใช้ภาษาอังกฤษทางด้าน การฟัง การพูด การอ่าน และการเขียน ของ
พนักงานบัญชีในธุรกิจ น้ำมัน และ แก๊ส ได้ถูกจำแนกตามข้อมูลในแบบสอบถาม สำหรับข้อมูลใน
ส่วนแรกนั้น กรุณาระบุความถี่ทักษะภาษาอังกฤษแต่ละด้านในการทำงาน ในส่วนที่สอง กรุณา
ระบุทักษะภาษาอังกฤษที่ต้องการจะให้มีการอบรม

ส่วนที่แรก กรุณาระบุความถี่การใช้ทักษะภาษาอังกฤษตามข้อมูลด้านล่าง โดยการใส่เครื่องหมาย “X” ในช่อง
ที่คิดว่าสมควรซึ่งมีตั้งแต่ 4 ถึง 1

- | | |
|---|------------------|
| 4 | ใช้สม่ำเสมอ |
| 3 | ใช้บ่อย |
| 2 | ใช้เป็นครั้งคราว |
| 1 | ใช้น้อยมาก |

ส่วนที่สอง กรุณาระบุระดับความต้องการของทักษะภาษาอังกฤษที่จะให้มีการอบรม โดยการใส่เครื่องหมาย
“X” ในช่องที่คิดว่าสมควรซึ่งมีตั้งแต่ 4 ถึง 1

- | | |
|---|------------------|
| 4 | ต้องการมากที่สุด |
| 3 | ค่อนข้างต้องการ |
| 2 | ต้องการน้อย |
| 1 | ไม่ต้องการ |

1. ทักษะทางด้านการฟัง

ส่วนแรก					ส่วนที่สอง			
ความถี่ในการใช้ทักษะ ภาษาอังกฤษ					ระดับความต้องการการอบรม ทักษะภาษาอังกฤษ			
	1	2	3	4	1	2	3	4
1.1 การฟังเพื่อนร่วมงานที่เป็นชาวต่างชาติ ใน ที่ทำงาน								
1.2 การฟังหัวหน้าชาวต่างชาติในที่ทำงาน								
1.3 การฟังลูกค้าที่เป็นชาวต่างชาติ เกี่ยวกับสัญญา และใบสั่งซื้อ								
1.4 การฟังลูกค้าชาวต่างชาติ								
1.5 การฟังผู้ตรวจสอบบัญชีชาวต่างชาติ								
1.6 การฟังพนักงานธนาคารชาวต่างชาติ								
1.7 การฟังผู้ให้คำปรึกษาทางด้านบัญชี ชาวต่างชาติ								
1.8 การฟังกลุ่มที่ปรึกษาทางด้านบัญชี ที่เป็น ชาวต่างชาติ								
1.9 ทักษะการฟังภาษาอังกฤษอื่น ๆ 								

2. ทักษะทางการพูด

	ส่วนแรก				ส่วนที่สอง			
	ความถี่ในการใช้ทักษะ ภาษาอังกฤษ				ระดับความต้องการการ อบรมทักษะภาษาอังกฤษ			
	1	2	3	4	1	2	3	4
1.1 การพูดกับเพื่อนร่วมงานที่เป็นชาวต่างชาติ ในที่ทำงาน								
1.2 การพูดกับหัวหน้างานชาวต่างชาติในที่ทำงาน								
1.3 การพูดกับลูกค้าและผู้ขายสินค้าที่เป็นชาวต่างชาติ								
1.4 การพูดกับเจ้าหน้าที่แผนกจัดซื้อที่เป็นชาวต่างชาติ								
1.5 การพูดกับผู้ตรวจสอบบัญชีชาวต่างชาติ								
1.6 การพูดกับพนักงานธนาคารชาวต่างชาติ								
1.7 การพูดกับ กลุ่มที่ปรึกษาทางด้านบัญชี ที่เป็น ชาวต่างชาติ								
1.8 การพูดเสนอรายงานทางการเงินแก่ ผู้ถือหุ้น ผู้บริหาร ผู้บริหารทางการเงิน								
1.9 ทักษะการพูดภาษาอังกฤษอื่น ๆ 								

3. ทักษะทางการอ่าน

	ส่วนแรก				ส่วนที่สอง			
	ความถี่ในการใช้ทักษะ ภาษาอังกฤษ				ระดับความต้องการการอบรม ทักษะภาษาอังกฤษ			
	1	2	3	4	1	2	3	4
1.1 การอ่านสัญญา, ใบสั่งซื้อ, ใบแจ้งหนี้, ใบกำกับภาษี, ใบเสร็จรับเงิน และอื่น ๆ								
1.2 การอ่าน นโยบายบริษัท ประกาศต่าง ๆ ของ ทางบริษัท และอื่น ๆ								
1.3 การอ่านเกี่ยวกับกฎระเบียบทางภาษี และ กฎระเบียบของรัฐบาล								
1.4 การอ่าน อีเมลล์								
1.5 การอ่านนโยบายการบัญชี								
1.6 การอ่านรายงานทางการเงิน								
1.7 การอ่านคู่มือการใช้งานระบบบัญชี								
1.8 การอ่านรายงานเกี่ยวกับอุบัติเหตุ และ จดหมายร้องเรียนจากลูกค้า								
1.9 การอ่าน memos								
1.10 การอ่านจดหมายธุรกิจ								
1.11 ทักษะการอ่านภาษาอังกฤษอื่นๆ								

4. ทักษะทางการเขียน

ส่วนแรก					ส่วนที่สอง			
ความถี่ในการใช้ทักษะ ภาษาอังกฤษ					ระดับความต้องการการ อบรมทักษะภาษาอังกฤษ			
	1	2	3	4	1	2	3	4
1.1 การเขียนอีเมลที่เป็นภาษาอังกฤษ								
1.2 การเขียน memo ของบริษัท								
1.3 การเขียนรายงานทางการเงิน								
1.4 การเขียนรายงานอุบัติเหตุ, รายงานความปลอดภัย, จดหมายร้องเรียน								
1.5 การเขียนสัญญา								
1.6 การเขียนจดหมายธุรกิจ								
1.7 ทักษะการเขียนภาษาอังกฤษอื่นๆ								



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