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Teaching Business in a Foreign Language. A framework for Development

ABSTRACT

This paper addresses the topic of internationalisation of business education, particularly in the Finnish context. It is argued that in order to succeed when teaching business in a foreign language, one cannot see the internationalisation of education merely as a matter of "just switching the language". Teaching in a foreign language poses a great number of challenges for the Universities organising it, the teachers giving it, as well as the students participating in it. This article focuses on the enhancement of multicultural awareness, knowledge, and skills in a foreign language in business education teaching. The existing research on the internationalisation of business education is reviewed focusing on education within two major subjects; accounting and marketing. After this, the main development

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areas for multicultural education are identified on the basis of empirical experience and existing research. Furthermore, we offer a number of suggestions as solutions to the problems identified. As a conclusion, the paper proposes a framework for developing business education in a foreign language in practice.

Key words: *business education, teaching in a foreign language*

FOREWORD

This paper has a special significance for the authors. All the authors have developed and taught several academic marketing and accounting courses both in our native language and in English. We have also all attended courses on multicultural teaching and intercultural awareness. Yet, we felt the need to study the issue further from a more theoretical point of view. We strongly feel that the development of teaching in a foreign language is a very important, but as yet unresolved issue in business education. This paper is the result of our joint effort to address this issue and make a difference both in our own teaching and in business education as a whole. Our students deserve it.

1. INTRODUCTION

A special challenge for today's business education is to prepare students for a highly international world. Working in global enterprises requires not only general business knowledge and skills but also multicultural knowledge and skills. According to a study by SEFE – the Finnish Association of Graduates in Economics and Business Administration (Ekonomien palkkatasotutkimus 2003), one fifth of their members use English as their company language and a quarter need international communication skills in their daily job. Thus, it is no wonder that the amount of academic student exchanges worldwide is not only increasing, but is being strongly encouraged by governments and ministries of education, Finland included (see Kettunen et al. 2003). Moreover, the so called Bologna agreement, which aims to harmonize the educational system in the European Union countries, also stresses the target to increase the mobility of European students.

Universities, which are the real practical implementers of this change in the course of education, thus face many challenges to which they should be able to respond appropriately. One way of responding to this challenge is to teach business content in or through[2] a foreign

2 According to Marsh (2002) teaching in a foreign language means just switching the language, but teaching through a foreign language is learning both the language and non-language content in the same learning environment. This study will use the phrase 'teaching business in a foreign language', as we feel that it poses enough challenges to be resolved in such multicultural settings that Finnish teachers and students face.

language (later on referred to as BinFL teaching). Nowadays, in Finnish Universities and Business Schools, teaching in English is widely practised (see Engwall 2000). Good quality BinFL teaching is extremely important to the faculty in order for it to be able to develop its reputation as an attractive co-operation partner to foreign universities.

However, high quality BinFL teaching and learning is not simply an issue of changing the course language, but requires special skills and knowledge from both the teachers and students. Because of this, universities wishing to internationalise their teaching need to pay special attention to the careful planning and implementation of BinFL teaching. Some universities are placing the emphasis on short term profits at the expense of students' interests but this is likely to lead to loss of reputation as a provider of high quality education in the long term (Carr et al. 1999). This article focuses on the enhancement of multicultural awareness, knowledge, and skills in business education via teaching business in a foreign language. The purpose of the study is to develop a comprehensive framework for developing business education in a foreign language.

Teaching in a foreign language is not only the concern of an individual teacher, nor is it merely a matter of changing the language from your native language into English. Far from it! The following quotation conveys our understanding of teaching in a foreign language: "The teachers should realise that the foreign language they use is not only a tool but an empowering mediator between themselves and the students, the content and the respective cultures. It is important that they see the potential – now often hidden – of the foreign language component and its relevance." (Tella et al. 1999). Teaching in a foreign language requires not only good language skills from teachers and students, but also a lot of knowledge on cultural issues, different learning cultures, and different expectations towards teaching and learning which are based on cultural differences. Good quality BinFL teaching is impossible unless both the members of the faculty and the students are aware of the characteristics of BinFL teaching and learning.

Our motivation for writing this paper is to raise the quality of teaching and learning business in a foreign language. We argue that the view of BinFL teaching as "just switching the language" is a naïve one, which should not be allowed to lower the quality of our teaching and students' learning. Unless the faculty wishes to seriously develop BinFL teaching, we see a future that includes a vicious circle of dissatisfied domestic students, dissatisfied (and therefore a decreasing number of) international students, and dissatisfied teachers, who do not try so much to learn, but to survive the courses by interacting as little as possible. Learning of both the content and the culture will not be enhanced – thus, the only thing that is learnt is how to survive without participating. We wish to see a successful circle in BinFL teaching and learning. Success in BinFL is – as always – preceded by hard work, which is our recommenda-

tion. This paper is an attempt to answer the call for "counselling the system", which for example Carr et al. (1999) have said that the current academic environment requires, rather than "counselling the students in their difficulties".

Our interest in this subject is strongly coloured with pragmatism. More specifically, as the object of our study is an integral part of our daily working lives, one could see this as a version of participatory action research (Whyte 1991). Our research interest is to create knowledge that helps to tackle some of the actual problems in the educational system that we are a part of. The way we approach the issue, through definition of the problem and the offering of some potential solutions, is theory informed. Tella, Räsänen and Vähäpassi (1999), whose study focuses on teaching in a foreign language has been the key part of the theory of education that has helped us in this study. We have reflected this theory of education – as well as the research published in the more specific fields of business education – with our experiences in teaching accounting and marketing courses in a foreign language for several years. The result should be seen as a framework, which can be used for developing business education in practice and conducting empirical research on the issue.

In pursuing the aim of the paper, we will first take a look at existing research on internationalisation of business education. Teaching in a foreign language is often viewed as a part of internationalisation, although our view is to see it as a part of multicultural knowledge and skills. In particular, we will explore research into two major subjects in business education, namely accounting and marketing. Secondly, we will point out the reader the practical problems that teaching in a foreign language often runs into. The latter part of the article is then devoted to our suggestions for solutions to the problems, based on the existing research and our personal experiences of teaching in a foreign language. We will conclude this paper by addressing the need for future developments and further research in the area of teaching business in a foreign language.

2. INTERNATIONALISATION IN BUSINESS EDUCATION

In the following research review we will concentrate mostly on studies focusing on internationalisation within the fields of marketing and accounting. Apart from being two of the common major subjects within Nordic business education, this choice is also grounded in the differences between the two subjects when considering internationalisation. Engwall (2000) shows that the subjects are extreme opposites when comparing the use of domestic versus non-domestic literature in business studies. In selected Nordic Business Schools, non-domestic literature within marketing accounted for ca. 79 % and in accounting for ca. 47 % of the total number of book titles used as course material. This difference can be partly explained by the

different nature of these two subjects. In marketing, a special approach to international marketing is well established whereas accounting relates to a lot of national institutional knowledge and is therefore more domestic in nature.

Existing research on the internationalisation of business education can be categorised into four major streams of interest according to their topic. The first stream discusses internationalisation widely, discovering the factors affecting it and the way it is organised. Secondly, once the general setting is offered, researchers (who are mostly teachers) study both domestic and exchange students' experience of courses. Thirdly, researchers are interested in developing their own job as teachers, offering guidance to others facing the same challenges. The way internationalisation is reflected in the content of the teaching forms the fourth stream of research. We will take a look at each stream and their contribution next.

First research stream focuses on the organisation of internationalisation and the factors influencing it. Söderqvist (2002) studies the management of the process of higher education internationalisation. The study reveals three different managing discourses of Finnish and Belgian rectors and managers of educational institutions. The dominating discourse included norm managing, emphasising application preparation, reporting on the activities, versatility of activities, guest PR and mobility-related activities, whereas visionary and participatory managing discourses were only emerging.

Adhikari et al. (1999) reveal the factors that enhance or inhibit internationalisation in business education. Accreditation requirements and pressure from school administration strongly encouraged U.S. universities to internationalise their education. The situation seems to be different outside U.S. where the pressure to internationalise education has come more from the business world, i.e. future employers of graduates. In spite of the benefits, about 25 % of the universities had no approach to internationalisation at all. Factors commonly inhibiting internationalisation were the heavy curriculum and lack of faculty expertise, but also lack of interest from the university administration. Heavy curriculum can be seen as a hindering factor if internationalisation would mean new courses focusing on the subject. However, there are also other options when organising the internationalisation of the studies and these will be discussed next. We also find the lack of faculty expertise very understandable in the substance knowledge level since we are not aware of any doctoral programmes that focus on international accounting in Europe or elsewhere.

There are, however, more ways in which to internationalise business education. Adhikari et al. (1999) also compare the ways universities have internationalised their accounting courses. The most common method was to integrate international issues into such courses in which international aspects are not core topics (see also O'Connor et al. 1996; Emmanuel et al. 1998). Also special multicultural business courses have been set up (Adhikari et al. 1999). Interna-

tional issues have been addressed in separate courses such as International Accounting or International Marketing. In the field of accounting in particular, some current tendencies increase the amount of international contents in the curriculum (e.g. International Accounting Standards and an increasing number of studies comparing accounting practices between nations). Lindahl and Fanelli (2002) discuss a rare practice of teachers moving abroad and trying to adapt their teaching to a different culture, and Lightner & Houston (2001) provide an example of a course that runs in several countries at the same time, although adapted to each country.

Cheney (2001) emphasises "internationalisation at home" through increasing interaction between the local and international students and the resulting experiential learning of intercultural communication skills. University administrators also emphasise the exposition of domestic students to different cultural and ethnic experiences and promotion of global awareness as important benefits related to international student enrolment (Tomovick et al. 1996).

One way of increasing the internationalisation of the curriculum is the study abroad tours where students are able to experience other cultures and practice their marketing skills. For example, Duke (2000) examined the students' perceptions of the different learning activities on this kind of a tour. From the students' viewpoint, particularly company visits were appreciated. Duke (2000) concludes that journal writing, treasure hunt and projects are all good learning activities but the project stress can be too difficult to handle for inexperienced students.

Based on the first research stream we can conclude that international education can take place 'at home' as well as abroad. The second stream focuses our attention to the international students that study abroad. Adjustment of international students to the host society and academic setting is an aspect which has been studied to some extent in connection with internationalisation of academic business education (e.g. Patterson, Romm and Hill 1998; Carr et al. 1999; Lackland Sam 2001; Guzman and Burke 2003). Typical to this line of research is the development of a measure for the adjustment of the students and measuring the international students' satisfaction with their stay abroad through a survey. An exception to the methodological choice is Patterson et al. (1998) which is a qualitative, longitudinal study on overseas students' satisfaction. Student expectations, perceived performance and satisfaction changed over time. However, the learning experience of the students remained the major determinant of satisfaction

Carr et al. (1999) use the service marketing approach as a starting point and emphasises that in growing markets the focus of the institution should be on "adaptation to customer concerns". However, the study focuses on the international students' experiences of the overall service that they received, ignoring the different university or faculty level approaches. Tomovick, Jones, Al-Khatib and Baradwaj (1996) offer a more detailed model on the internation-

al students' expectations and perception of the service quality of U.S. business schools. Based on the model, Tomovick et al. (1996) suggests that universities could try to set the international students expectations to appropriate levels by, for example, emphasising appealing physical facilities and modern equipment in promotions. The study also suggests a means of offering higher service experiences to students; e.g. making students aware of the student administration services available and instructing them in their use, paying individual attention to the students, and creating an atmosphere of a courteous and caring faculty in the faculty's interactions with the students.

Among the existing research, the third stream provides guidelines to individual teachers on how to better assist international students attending their courses (e.g. Ladd and Ruby 1999; Clarke and Flaherty 2002). Ladd and Ruby (1999) examine the learning styles of 35 international students in an American state university. Students preferred learning through direct experience with the possibility of pursuing goals related to their specific individual interests and with a warm and friendly relationship with the instructor. Because most of the international students are used to a lecture method in learning the teachers should slowly introduce the idea of more participatory learning. The methods seen as uncomfortable or unknown to students should be accompanied with the teacher's explanation of the method and instructions on how to make maximum use of it. Ladd and Ruby (1999) also emphasise individual meetings with the international students to discuss the teaching methods, class rules, expectations and the students' concerns about the system. Clarke and Flaherty (2002) discovered that the international students' preferences of the educational tools applied in teaching vary depending on their home country. Similarly, a Norwegian study (Lackland Sam 2001) reveals that the international students' overall satisfaction with their life differs on the basis of their nationality. The students coming to Norway from Europe and North America were on the whole more satisfied than students from more distant cultures, such as Asia and Africa.

The last research stream forms also the majority of existing research. These studies have sought for the academicians', business students', and/or practitioners' views on the relative importance of different international topics in the accounting and marketing curricula (e.g. Adams & Roberts 1994; Conover et al. 1994; Herremans & Wright 1994). Cheney (2001) poses a request for internationalisation of all business students based on the practical demands for today's business persons. Managers place much more emphasis on team building skills, communication skills, international diversity (Day and Glick 2000), and cultural sensitivity training than the business schools' syllabi seem to offer (Turley and Shannon 1999). Furthermore, American students have been dissatisfied with the international marketing curriculum applied in American business schools. Students rarely feel well qualified for international careers (see Turley and Shannon 1999).

Existing research offers a view of an important issue in business education, which is supported by the business managers as well as the students. A variety of different means of organising the international curriculum is suggested as well as means to support the learning of domestic and international students. However, existing research seems to ignore the holistic view of planning which is what the present study wishes to promote. Thus, we share the desire to discuss the management and development of internationalisation as active, systematic and holistic process (see Söderqvist 2002, p. 211). We aim to fill the gap by concentrating on developing a holistic framework for planning one aspect of internationalisation, i.e. teaching in a foreign language. We start the building of the development framework by shortly bringing forward the problem areas that exist in current BinFL teaching, after which we suggest ways to address these problems.

3. EXPERIENCES FROM FINNISH CONTEXT – IDENTIFYING THE DEVELOPMENT AREAS

As presented above, BinFL teaching is a challenge for both teachers and students. Poorly planned and managed BinFL teaching opens up many areas of potential conflict (see e.g. Tella et al. 1999). Furthermore, according to our experience several areas are to be considered in developing the BinFL teaching. Firstly, there seems to exist a confusion between the aims, implementation forms and expectations. It is essential that we know at the faculty, departmental, and teaching levels why we are teaching in a foreign language and how we want to implement it (see Lehtonen et al. 1999 for Finnish experiences). The second essential issue that underlies the difficulties related to BinFL teaching is the mismatch between pedagogical approach and learner beliefs and experiences. Good quality BinFL teaching requires the teacher to be aware of the differences between various academic practices and their possible influences on the students' learning. The role of traditional lectures should be minimised whereas other, more interactive means of teaching should be considered (Räsänen 2002). In general, the instructions for the courses should be even clearer for the international students than for domestic ones. Moreover, multicultural classrooms require teaching methods where reflective and contemplative learning takes place (Lappalainen 2002).

Thirdly, we can identify that there easily exists a mismatch between learner skills and requirements. If we do not know beforehand, what kind of students we want or need to accept to our BinFL courses, it is difficult to adjust the teaching to meet the capabilities and existing knowledge base of the students both in the foreign language and in the subject matter. The current situation in Finland is that not all international students possess the required skills and knowledge for passing the course (Räsänen 2002). This obviously creates problems in the field

of accounting education especially, as the conceptualisation of different phenomena as well as the mastery of many technical skills form the basis for the whole discipline.

Fourthly, there is no doubt that if teachers' language proficiencies are inadequate it creates several problems. The language skills of the teacher have an inevitable effect on the quality of teaching and therefore also on the quality of students' learning. The importance of language skills, however, is not as great as is the teaching skills: one can have excellent language skills and still face problems in BinFL teaching due to inadequate skills regarding teaching methods in a BinFL context (Grasz & Kuortti 2002; Marsh 2002).

In addition to the above mentioned problem areas, there may also be a lack of collegial co-operation and administrative support. BinFL teaching definitely requires more from the teacher than teaching in her/his mother tongue. A single teacher does not usually have the resources to do all the work required for good BinFL teaching. Furthermore, unsatisfactory information flow within institutions concerning the selection of exchange students, the number of them and their course selections, in other words, how many exchange students and who are attending the teacher's courses, may be seen as potential sources of difficulties related to BinFL teaching. This is also related to the lack of staff training and development in teaching in a foreign language, which has its influence on the developing of the BinFL teaching. Overall, lack or inadequacy of support systems available for teachers that use BinFL teaching can hinder the development of efficient BinFL teaching.

In the following sections, we present several practical suggestions on how the above mentioned problems could be tackled in Finnish business education. We have categorised the suggestions into four main development areas. These include comprehensive planning, support to individual teachers, support to students' learning, and increasing co-operation at the university level, each of which are discussed more thoroughly in the following sections.

4. DEVELOPING TEACHING BUSINESS CONTENT IN A FOREIGN LANGUAGE

4.1 Comprehensive planning and organising BinFL teaching

Rational planning should always begin with clearly defined objectives. In general, the textbook-driven, individual course and discipline oriented curriculum has been much criticised and its replacement by programs whose primary objective is student acquisition of the skills and competencies needed in practice has been suggested. The same should also apply to the internationalisation of business education (see Herring and Williams 2000). Objectives should make clear what is expected of the students. According to Gainen and Locatelli (1995, p. 51), the objectives should aim to answer the following four questions:

- Content – what do students need to know about the subject?
- Action – how do we want students to use the knowledge?
- Context – under what circumstances will students be expected to demonstrate their knowledge?
- Performance – by what standards will students' performance be judged?

The starting point for planning should be that faculty and departments collectively identify what they try to achieve through the internationalisation of education, and why internationalisation is needed. Collaboration between faculty and practitioners in defining the objectives may be particularly welcome (see Bullock et al. 1995; Day and Glick 2000). There is a need to discuss the question both within the faculty and on a departmental level as well as to create a common understanding of the question of 'what are we trying to achieve by teaching in a foreign language'. If the faculty shares a clear view about the targets of internationalisation and the kind of teaching in a foreign language that it necessitates, it is a great deal easier to plan programs, curricula, courses, and teaching methods as well as to motivate the domestic students to interact with international students. When planning, each faculty has to take into account the needs of their students, the research core of the institution and available resources (e.g. financial resources, expertise, partner universities).

As teaching and learning in a foreign language is not just about switching the language, we have come to the conclusion that there are some ways of organising the BinFL teaching that are more logical than the others. Thus, we suggest two sound ways of organising BinFL teaching in business education; international Master's programmes and special study packages.

International Master's programs

International and domestic students would all have to apply to the two-year programme focusing on, for example, International Financial and Management Accounting. The appropriate level of students' previous knowledge in the area, as well as their proficiency level in the foreign language would be determined during the application procedure. It is critical for the program to make sure that the students have a good command of the English language and have shown their skills in previous studies. One critical question is whether only students with a Bachelor degree in Economic Sciences are selected or if the program is open to some other disciplines. That decision has a significant effect on the resource requirements and the extent of teaching in a foreign language.

Study packages

A study package is a collection of foreign language courses with a focus on some specific theme (e.g. Studies in High Technology Business). The packages would be directed to exchange

students who spend one or two semesters in the institution offering business education in a foreign language. The application procedures would follow the existing systems; however, we strongly suggest that even Erasmus students be required to provide some kind of a certificate proving their language skills. The self-evaluations of students coming from countries such as Spain, Italy and France, where their own university studies do not provide them with many opportunities to develop their foreign language skills are usually far too optimistic. The certificate could be a written assessment of their university English teacher, preferably a native speaker. In addition, individual teachers may wish to interview each exchange student before starting the courses. Whichever type of organisation is applied, the curriculum can consist of an introductory course, basic, intercultural and advanced business courses.

An introductory course

If we take the learning of the international students seriously the orientation organised by the University International Relations office is not enough (see also Tomovick et al. 1996; Ladd and Ruby 1999). We argue that many problems arise due to the different teaching and learning methods used in our country as well as differences in the institutional structures of business education between different countries. Therefore, in addition to the International Relations' valuable but often rather general orientation programme, some kind of short introductory course for the international students on 'how to study business economics in this country' and on 'the division of business economics in this country' should be organised. In other words, international students should benefit from knowing 'how should I study here?' and 'what kind of research based knowledge may I acquire here?'. The course could be organised as a real multicultural course including comparisons *between* different academic cultures as a central topic. The students participating in the course would write and present comparative reports on their home university and the university where they are studying as exchange students. This course would also be an excellent learning resource for the entire faculty and for the Finnish students considering exchange studies of their own.

Basic courses on business economics

These courses would be open to all international students of the University, both international and domestic, no matter what their major. The content would be the very basic concepts, methods and theories used in marketing, accounting, economics etc. taught in English.

Intercultural courses on international business issues

Special courses on different aspects of e.g. marketing, finance, accounting in which the focus is to jointly explore the cultural and other differences between countries could also be ar-

ranged. All students would then be used as a learning resource as suggested earlier (Introductory course). Study methods would include workshops and therefore the number of students would be limited. For example, a course in consumer buying behaviour would fit nicely into this type of learning. Since the nationalities and backgrounds of the students taking the courses vary, the course develops each year. Depending on the course, student selection criteria based on the main subject is applicable.

Advanced courses on business economics

Advanced courses on business economics would be offered only to international and Finnish students majoring in the subject (i.e. accounting, human relations, etc). These are the most difficult courses to design. The teacher must ensure that both international and Finnish students really are able to learn the content of the course.

4.2 Adequate support to the teachers

The faculty members' job performance is affected by the support they receive from their superiors and the institution. If a teacher is student oriented (which often results in good teaching), but the organisation is not, the teacher is likely to experience a conflict in roles that lowers her/his job performance (see e.g. Babin and Boles 1996). In addition, if the teachers are unsure of the standards by which their job performance is judged, this increases their ambiguity (see e.g. Singh 1993) thus decreasing job performance. So far, in Finland, the standards for evaluating teaching performance have remained ambiguous (e.g. giving a 20 minutes lecture in front of evaluators, which does not relate much to the real life situation with students). At present teachers also assess students based on a quite limited number and type of performance, and multicultural competencies are usually not assessed at all (see Herring and Williams 2000). The same is true in the evaluation of teachers. While internationalisation is officially strongly encouraged, the teachers' performance evaluations seldom cover the international or multicultural skills. This increases stress and further decreases job satisfaction.

There are many potential barriers to business education change and therefore also to change in teaching business in a foreign language (see Herring and Williams 2000). The faculties are usually strongly discipline oriented, and if there are no faculty members whose research interests are in international business issues the internationalisation of teaching is easily just an obstacle for publishing in scholarly journals on other issues. Finally, there are only very few textbooks that are useful material in organising multicultural business studies. On the other hand, much more readymade teaching material exists in the English language than in the native language.

Therefore, the teachers should get all the support available for developing and applying

BinFL teaching. The specific means that we suggest are through enhancing intercultural awareness, developing teaching and language skills through training, language consultation, and resources to compensate for the extra effort of the faculty members.

The staff involved in BinFL teaching should be encouraged, given possibilities or even asked to attend specialised courses that facilitate the understanding of international academic cultures. There are numerous culture and country specific issues in teaching and studying beginning from the primary goals of the universities and covering the differences in teacher-student interaction, pedagogical practices and academic rules. Acknowledging these differences helps the teacher in curriculum design and the practical implementation of a BinFL course. Although we need not to change our approach totally, we should understand and be prepared to handle the problems that could possibly arise from the fact that these differences exist and that they affect the expectations of international students.

The development of such understanding could begin by making the teaching staff aware of the typical high-context communication culture we native Finns share. Its features differ significantly from the low-context cultures (e.g., the US, Italy, Spain) whose students often consider our ways of communicating rude, impolite or even racist. These kinds of feelings, of course, harm the atmosphere of the classes and inhibit multicultural learning. In addition to being multicultural the BinFL classes are usually multi-lingual, multi-age and multi-degree classes. This heterogeneity sets great demands for the sensitivity of the teacher in accommodating the different learning styles, study strategies and previous experiences of the students. Therefore, BinFL teachers should also be provided with possibilities to deepen their general pedagogical skills e.g. through pedagogical studies.

In BinFL teaching the teacher's language proficiency is a key issue. Therefore, providing the BinFL teaching staff with possibilities to enhance their language skills is extremely important. Particularly courses focusing on discourse skills are needed.

Another issue related to language proficiency, is the need to have fixed arrangements for language consultations and reference systems for the faculty. These arrangements should include e.g., language checking services, dictionaries and glossaries. Developing discipline specific glossaries for common use in the faculty is needed to help the Finnish students master the native language equivalents and native practices despite BinFL teaching. Teacher exchange arrangements would be an important part of supporting the development of the faculty's BinFL teaching. Universities could learn from the example of Finnish polytechnics where the teaching staffs are often required to spend some time and teach in their international partner institutions. This allows for the possibility to develop language skills, learn new pedagogical practices, and create an international social network that is important for assuring good-quality exchange students to the faculty.

Because BinFL teaching requires more time and effort from the teacher than teaching in the mother tongue BinFL teachers should be rewarded for the extra effort. An appropriate way of showing appreciation for this effort would be to raise the salary of the teacher by one wage bracket. Another way to compensate for the extra effort could be to see one BinFL teaching hour as equivalent to two hours of teaching in the mother tongue and pay a language supplement to the teacher.

4.3 Adequate support for the students' BinFL learning

It is important to understand that no learning and especially BinFL learning is merely about a teacher being active and giving lectures in English. It is important to understand the student's role as an essential and active participator in the teaching and learning process. Thus, some effor should also be made to influence the students; both domestic and international, in order to develop the quality of BinFL teaching and learning. To start with, the domestic students should be more informed about BinFL teaching in general. Finnish students' motivation to take part in BinFL teaching may be higher if they are more aware of its advantages. The three issues that should be dealt with concerning Finnish students are motivation of the faculty to give BinFL courses, motivation of students to participate in the courses, and what BinFL teaching requires of them.

Firstly, the reasons why a faculty wishes to give courses in English or other foreign languages are related to e.g. the general development supported by the Ministry of Education and to ensuring exchange possibilities for the domestic students. Often students do not realise these higher level objectives, but rather they assume that the reasons are more related to e.g. faculty members hoping to be more fashionable when giving lectures in English. Secondly, the numerous advantages of BinFL teaching should be made clear for the Finnish students. The reasons why it is also useful for Finnish students to participate in BinFL courses are related to e.g. the possibilities provided by 'internationalisation at home'; interaction with international students enables Finnish students become familiar with other cultures, enhance their language skills through interacting with the exchange students, as well as enhance their social and teamworking skills though participating in multicultural groups (see e.g. Cheney 2001).

Finally, what does BinFL learning require of our domestic students? We argue that a Finnish student needs to have a positive attitude towards making use of the 'internationalisation at home' and s/he needs to make an extra effort to overcome the challenges of BinFL learning, which are active participation in lectures, group work etc. in a foreign language and in a multicultural group. The international students' willingness to participate in more social forms of studying, e.g. group work, is high (Garam 2002) and thus it would be very fruitful to encourage the Finnish students to interact with them through multicultural learning. However, the

students and teachers need to be prepared for cultural differences in the learning styles (see e.g. Ladd and Ruby 1999; Clarke and Flaherty 2002).

In addition to the training that the International office usually provides for the international students, some kind of training regarding studying specifically at the faculty of business may be required. The various aspects, both possibilities and challenges associated with BinFL learning, should be discussed with the international students as well (see Ladd and Ruby 1999). This could be included as part of the introductory course suggested earlier in this report.

All in all, we feel that it is very important for the Finnish students to be motivated to actively communicate with the international students through group work. Enhancing interactions between Finnish and international students during courses is also related to other types of interactions that should be enhanced between the students. The student union could perhaps try to take an active part in making the most of BinFL learning and 'internationalisation at home'. For example, the union could appoint a certain contact or guide person to make sure that the international students in the Faculty are encouraged to actively take part in various student activities. The social interaction would then also make it easier for the Finnish and international students to interact during courses. The possibilities for international students to join student organisations and other social clubs, etc. have been noted to help the students to learn to speak English more fluently and to adapt to the host country's way of life (e.g. Ladd and Ruby 1999).

4.4 Increasing co-operation at the university level

Co-operation with the International Relations office or equivalent could also be developed further. Information exchange between the office and the faculty's teaching staff needs to be intensified. Special attention should be drawn to the co-operation between International Relations office and the department and teachers who actually design and carry out the teaching. We feel that it is not enough that information regarding, for example, international students' background or study plans, is provided by the International Relations office to the Faculty's study administration. This kind of information is also very important for the teacher who is preparing the course. Thus, information exchange should be developed on the teacher's level as well. The expertise of international relations office regarding BinFL teaching could be utilised through enabling effective information exchange.

Attention should also be paid to how international students are recruited into the programs provided by the faculty. If not enough attention is directed towards the recruitment, this can lead to very heterogeneous classes in cases where the students' real language skills or content knowledge are inferior to what is expected of them. In case these are very different from the language skills and content knowledge of the domestic students taking the course,

the BinFL teaching brings many challenges for the teacher and all students. This can be avoided, to some extent at least, through careful selection of the international students and we feel that this should be done.

5. CONCLUSIONS

In this paper we have argued that if a University or an educational institution wishes to internationalise its business education through teaching in a foreign language, it should be purposefully planned and organised. Before we begin BinFL teaching, we should first ask ourselves 'why?'. If teachers and students see BinFL teaching as an incidental ad hoc trial, it decreases the motivation to teach and learn in general. Based on the multicultural teaching workshops and our experiences in BinFL teaching we propose that through the four development areas suggested here, BinFL teaching can be rationally planned and executed, thereby achieving good quality BinFL teaching and learning. The framework assisting in this task is presented in Figure 1, outlining the four areas as well as their connections to each other. We wish to stress that the areas form a coherent entity only if all of them are taken seriously and organised accordingly to support the goals that the institution sets for its BinFL teaching.

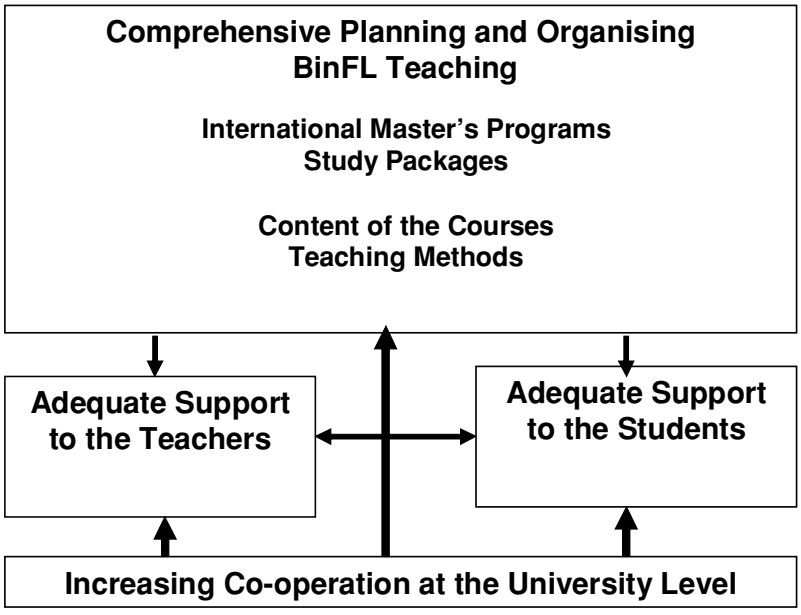

FIGURE 1. The areas of development in teaching business in a foreign language.

The theoretical contribution of this study is illuminated in the comprehensive framework (Figure 1.), which fills a gap in existing research. In addition to that, this study offered numerous practical suggestions within each development area. To our knowledge, this is the first attempt to cover both levels in one paper, combining the existing research on business education and teaching in a foreign language.

This study leaves much to be discovered in future research. Firstly, as our interests lie in developing Finnish business education, a study focusing on Finnish Business Schools and Universities and their current strategies for internationalisation and teaching business through a foreign language would be of interest. Such a study could be executed through a content analysis of the curriculum, web-pages and other written material or alternatively through a survey directed at the student affairs managers or rectors. Naturally, an international survey on the same issue would provide a benchmark for Finnish business education. In addition to strategic planning of BinFL teaching, the nature and level of exchange activities in Finnish business schools (e.g. number of exchange student per year, number of international degree students at Bachelor, Master and Doctoral levels, number of international faculty members, the level of teacher exchange, language of teaching material, number of foreign languages used in teaching etc.) would provide a comprehensive view of the state of internationalisation of Finnish business education.

Moreover, a survey of the activities in each of the suggested development areas and their perceived importance and influence on the quality of teaching business in a foreign language would provide valuable information for further development of the framework and BinFL teaching. However, what we feel is the most important avenue for future research is an action research studying the application of this kind of a framework in one Finnish Business School providing BinFL teaching. We feel that it is of utmost importance to identify the obstacles that such a process of change would encounter, so that they would not prevent successful development in all schools. In addition, the factors enhancing the change should be detected, so that they could be encouraged in the schools following the suggestions. Since the authors of this study are deeply committed to the development of teaching in a foreign language, we hope to be able to provide further results on such an ongoing process of change in a Finnish faculty.

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