## EXECUTIVE SUMMARIES

TUIJA MAINELA • ASSISTANT PROFESSOR • UNIVERSITY OF OULU, DEPARTMENT OF MAR-KETING

JUKKA PELLINEN • PROFESSOR • UNIVERSITY OF JYVÄSKYLÄ, SCHOOL OF BUSINESS AND ECONOMICS

JAANA TÄHTINEN • PROFESSOR (ACT.) • UNI-VERSITY OF OULU, DEPARTMENT OF MAR-KETING

**PAULIINA ULKUNIEMI** • ASSISTANT PROFES-SOR • UNIVERSITY OF OULU, DEPARTMENT OF MARKETING

## Teaching Business in a Foreign Language. A Framework for Development

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. Growing number of businesses use English as a company language and professionals need inter-cultural communication skills in their daily jobs. 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. 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 a foreign language. Nowadays, in Finnish Universities and Business Schools, teaching in English is widely practised. However, high quality teaching and learning is not simply an issue of changing the course's language, but requires special skills and knowledge from the teachers and students as well as the universities organising the teaching. 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.

In the paper, existing research on the internationalisation of business education is reviewed focusing on two major subjects; accounting and marketing. After this, the main development areas for business education in a foreign language are identified. To do this, we have reflected the reviewed theories with our

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experiences in teaching accounting and marketing courses in a foreign language for several years.

If a university or an educational institution wishes to internationalise its business education via teaching in a foreign language, it should be purposively planned and organised. If teaching business in a foreign language is seen by teachers and students as an ad hoc trial, it decreases the motivation to teach and learn in general. We suggest that through four development areas teaching business in a foreign language can be rationally planned and executed, hence resulting in good quality teaching and learning. The development areas include comprehensive planning of the education (including the content and structure of the curriculum as well as the individual courses), support to individual teachers (e.g. pedagogical education, language support, compensation for the extra work required when teaching in a foreign language), support to students' learning (e.g. enhancing capabilities of both domestic and international students to make the most of the teaching) and increasing co-operation at the university level (e.g. enhancing the co-operation between the international office and the actual teaching units). The areas form a coherent entity only if all of them are taken seriously and organised appropriately to support the goals the institution sets for teaching business in a foreign language.