

Students' Attitudes towards Code-switching in the Bilingual Classroom of Accounting English

Jianjun Ma*

English Department, Hunan University of Finance and Economics, 139 Fenglin 2nd Road, Changsha 410205, China

*E-mail of the author: majianjun@hufe.edu.cn

The research is financed by Hunan Social Science Fund No. 11WLH09(Study on the Relationship among Context, Meaning and Nourishment of Foreign Language Competence), Hunan University of Finance and Economics Fund No. K201211 (Study on the Dynamic Generative Relationship among Context, Meaning and Foreign Language Competence)

Abstract

This study examines interviews with 58 undergraduates to explore if participants with different language proficiency view code-switching primarily as a) a necessary means because of a lack of words of the target language, or b) a hindrance as a result of interruption in the course of the target language learning. For many decades, bilingual teaching has been dominated by the principle that teachers should use only the target language and avoid using the mother tongue. However, reports show that code-switching is a common phenomenon both in China and abroad. So it is meaningful to study the students' attitudes toward this phenomenon in order to make this course more effective.

Bilingual education is one of the compulsory courses in universities according to the curriculum standard issued by the Ministry of Education in China mainland. It is one of the key points in the Target Evaluation System of School-Running Level for assessing the newly upgraded universities. So accounting English is one of the major courses in the newly upgraded financial university in Hunan province.

But bilingual education is not the same as that in the western countries such as those in North America for integrated purposes in the target language society. Students as well as teachers don't speak the target language in daily lives after class. It is just one of their professional knowledge and competence in case it may be used in future jobs. So, code-switching can not be avoided, and the students' attitudes toward this should be studied.

This report describes several aspects of attitudes from affect, cognition and behaviorist perspectives. It includes attitudes to the code-switching and the bilingual linguistic competence development line. Attitude and linguistic behavior theory was used. This is a working theory which is based on the idea that one linguistic variety is comparable to another, revealing something of the cognitive component of their attitude. It is characterized by the mentalist approach and behaviorist current. The methods used in our study are known as qualitative and quantitative studies such as interviews, questionnaires and classroom observations. The informants were chosen from the students in three grades in the university majoring in accounting. Detailed information has been processed by the author using SPSS. The studies we have performed showed that bilingual linguistic competence is not acquired in a linear order, it is a curve line. In conclusion, we state that the students' attitudes vary a lot and the mother tongue is their crutch in their immature stage.

Keywords: code switching, bilingual, accounting English

1. Introduction

According to the Ministry of Education in China mainland (2014), bilingual education is one of the key components in the curriculum, a secondary indicator in the specialty construction and teaching reform as a one-class index in the *Evaluation of Undergraduate Education in Universities (for Trial Implementation)*. According to the evaluation standard, the newly upgraded universities should attach great importance to and actively implement bilingual teaching, and the bilingual teaching courses should be at a certain ratio. These universities must have incentive measures and policies for bilingual teaching, the proportion of which for the appropriate professional curriculum, especially about biotechnology, information technology, finance, law etc, should be no less than 10% of the whole curriculum, and the teaching effect is good; they would also actively implement bilingual teaching in other professional courses. What the bilingual teaching courses mean is that foreign

language textbooks should be used and the ratio of the foreign language used as instructive language in class should be no less than 50% (except foreign language courses). The bilingual teaching scale refers to the number of bilingual teaching courses of related professional ones in proportion to the number of total curriculum.

As a newly upgraded university in 2010, a newly upgraded university of finance and economics will face the assessment from the authority of Ministry of Education in our country in 2015, thus accounting English is one of the major bilingual teaching courses in this newly upgraded financial university in Hunan province.

But this kind of bilingual teaching is neither the same as that in the western countries such as those in North America for integrated purposes in the target language society, nor the same as the minorities in our country to learn Mandarin. Students as well as teachers don't speak the target language in daily lives after class. It is just one of their professional knowledge and competence in case it might be used in future jobs. What's more, the textbook is a bit difficult to the students' English level and the classroom teaching time is limited, only one semester or two with 2 periods each week. Code-switching can not be avoided, and sometimes Chinese, the mother tongue, is used quite often. Thus, the efficiency of this course becomes a major concern in this university (Ma Jian-jun 2013).

What are the students' attitudes toward this phenomenon? Is the code-switching regarded primarily as a) a necessary means because of a lack of words of the target language, or b) a hindrance as a result of interruption in the course of the target language learning? For many decades, bilingual teaching has been dominated by the principle that teachers should use only the target language and avoid using the mother tongue. However, reports show that code-switching is a common phenomenon both in China and abroad. So it is meaningful to study the students' attitudes toward this phenomenon in order to make this course more effective.

To contribute to this topic, the author has studied the attitudes of a group of 58 Chinese EFL students in this newly-upgraded finance university to the code-switching in bilingual classroom of accounting English with a survey, an interview and classroom observation.

The approach under study is only applied to the 58 students who took the accounting English as their optional courses with the aim to understand their English learning experiences or processes in their studies, and specifically depict what their attitudes toward the teacher as well as their partners' code-switching, as they manage to fulfill the course of accounting English.

2. Literature Review

There are numerous literatures about code-switching and bilingual education. Code-switching can not be separated from bilingual education. When we talk about bilingual education, we always mention code-switching, and vice versa. Originally, attitude study is limited within the fields of social or educational psychology, but nowadays, it attracts more attention from the experts in language studies, since it is related to linguistic behavior. So we approach the literature of study on attitudes from five categories: definition on attitude, attitudes and linguistic behavior theory, attitudes toward languages, study on bilingualism and study on attitude toward code switching.

2.1 Definition on attitude

Crano & Prislin (2008) mentions that the study of attitude is one of the frontiers in social psychology. But what does attitude mean? There are various definitions about attitude (see Anastasi 1957; Gardner 1985; Baker 1992; Matsuda 2000). Basically, attitude refers to people's feeling or opinion about things or human beings. It is related to individual people's thinking and feeling, and represents as a result of personal beliefs and experiences which influence behavior.

Levy (2012) divides attitudes into implicit attitudes and explicit attitudes. "Attitudes often reflect multiple kinds and sources of information. Accordingly, attitudes can be conceived as summary evaluations of people, behaviors, or objects (Betsch, Kaufmann, *et al.* 2006)".

2.2 Attitude and linguistic behavior theory

One's attitude can predict one's behavior, while people's behavior also influences people's attitude. Fazio (1990) puts forward the MODE (motivation and opportunity as determinants of behavior) model in which attitudes guide behavior either through automatic (spontaneous) or reasoned (deliberate) processes, and assumes that

cognitive dissonance theory is one of the several theories which account for the effects of behavior on attitudes.

In social context, social identity theory can give us some useful information on the study of attitudinal phenomena. Attitudes can not be separated with group membership, since the attitudes embody one's identification with the group (Crano & Prislin 2008).

But there also exist some controversies about the relationship between attitudes and behavior. As to the relationships between attitudes and overt behavior, Kim & Hunter (1993) concludes three different kinds of basic opinions: the first group, mostly consisted of behaviorist scholars, admits that attitudes have nothing to do with people's behavior since they are cognitive events, and persists that attitudes cannot predict behavior; a second group of scholars avoids discussion with the first group opinion and claims that attitude has somewhat relationship with behavior, but other variables or conditions should also be considered as determinants of one's behavior: (a) *individual characteristics*; (b) *attitudinal qualities*; (c) *situational normative factors*; a third group of researchers holds that, no matter whatever the causal direction might be, construct-valid attitudes and corresponding behavioral tendencies have close relationship with each other.

But most scholars agree that attitudes have close relationships with behavior.

Upmeyer (1989) summarizes theoretical and empirical work that was performed in a large-scale, cross-university research project on the relationships between attitudes and behavior. The research group contributed a substantial share of then newly published empirical results in order to attain explanations for the relationships between attitude and behavior. They emphasized cognitive processes and structures that predispose a person's behavior, that accompany behavior, or that change as a result of prior behavior. Their research relied heavily on cognitive psychology, decision making, judgment theory, and scaling models. From their experiments, they maintain that behavior carries meaning and humans can express the same meaning by using modes.

Preyer *et al* (2003) indicated that the linguistic behavior theory, initiated by Grice, has two parts: the first part is a theory about how meanings (as special kinds of intention) are attributed to particular acts; the second part is a theory about how (interpersonal) meanings are attributed to action types or to expressions as the products of these action types. They further explained that interpersonal meanings are meanings that speakers (and hearers) of a language regularly or conventionally connect with the utterances in question.

In McGuire & Furniss (2000)' manual, designed to outline a theoretical basis for the cognitive-behavioral methods in offender programs, they assembled the concepts in cognitivism and behaviorism into a coherent framework to illustrate the complex dynamic relationships between thoughts, feelings and behavior as:

Figure 1: Inter-dependence of thoughts, feelings and behavior



(from McGuire & Furniss 2000:24)

American psychologist John B. Watson, founder of behaviorism, emphasized the importance of the effects of the environment and saw human behavior almost as a product of learning. The first principle of cognitive-behavioral theory might be Skinner's S-O-R-C model, which is also the basic foundation of social learning and of cognitive-behavioral theories. The second principle might be the assertion that an organism's, or person's, activity has three modalities, which are respectively behavior, emotion, and cognition. These three modalities, which are inseparable, not only interlinked but also interlocked, form a triangle, which ceases to be a triangle and no longer exists if any side of the figure is removed. According to this principle, behavior is usually taken to refer to the motor system, and bodily movement, but also include verbal behavior or speech. The words affect or affective are used to denote emotion, apply to cognitive attributes of emotions, or depict physiological or somatic expression of feeling (e.g. in arousal).

2.3 Attitudes toward languages

With respect to attitudes toward languages, there are also two currents from a theoretical point of view, one aspect of whether the conception of language attitudes is multicomponential or unicomponential.

In second language acquisition, Gardner and his associates used the Attitude/ Motivation Test Battery and other kinds of measures to investigate the second language achievement. They think attitudes have three components: “**affect** (feelings about the attitude object), **cognition** (thoughts or beliefs about the attitude object) and **behaviorist** (a predisposition to act in a certain way towards the object)” (Oakes 2001:29). The **mentalist theory** and the **behaviorist theory** are the two most important theories toward language attitudes. The **mentalist approach** analyses language attitudes from mental and neural respects (Allport 1967), while the **behaviorist current** regards attitudes from behavioral perspectives (Agheyisi & Fishman 1970). But some authors like Bierbach (1988) think that their differences are minimal in empirical research.

After a field work as the European Union’s Erasmus Program, Jenkins (2009) have got a lot of data and find that, with the evidence from the participants, first-hand experience of ELF (English as a lingua franca) communication seems to be raising their awareness of its communicative effectiveness. Masgoret & Gardner (2003) use meta-analysis to investigate the relationship of second language achievement to five attitude/motivation variables from Gardner’s socioeducational model: integrativeness, attitudes toward the learning situation, motivation, integrative orientation, and instrumental orientation.

Krashen’s affective filter hypothesis embodies Krashen’s view that feelings influence language acquisition. The affective variables he mentioned include “three main factors: *motivation*, *self-confidence* and *anxiety*” (Krashen 1981:23), and he admits that attitude is one of the affective variables, related to second language achievement, both acquisition and learning.

2.4 Study on bilingualism

Bilingual, as Longman Dictionary of Applied Linguistics defines, is “A person who knows and uses two languages”. In everyday use the word “bilingual” usually means a person who speaks, reads, or understands two languages equally well (a balanced bilingual), but a bilingual person usually has a better knowledge of one language than of the other. Though the term “bilingual education” has multiple meanings, Baker (2006) concludes three forms: “null”, “weak” and “strong” forms and bilingual education programs include “an immersion program”, “maintenance bilingual education” and “transitional bilingual education”. But the most common definition for bilingual education is the use of a second or foreign language in school for the teaching of content subjects.

Just as Li Wei (Li Wei & Moyer 2008) indicates that bilingualism and multilingualism have become a major focus of scientific research since the 1970s in the 20th century and “research on bilingualism and multilingualism is central to the contemporary linguistics agenda” (p5). These researches can be identified from three broad perspectives: linguistic, psycholinguistic, and sociolinguistic.

From linguistic perspective, three basic questions for linguistics defined by Chomsky (1986) should be considered: (1) What constitutes knowledge of language? (2) How is knowledge of language acquired? (3) How is knowledge of language put to use? Cook (1993) rephrased these questions to take into account knowledge of more than one language for bilingualism and multilingualism research:

- (1) What is the nature of language or grammar in a bi- or multilingual person’s mind, and how do different systems of language knowledge coexist and interact?
- (2) How is more than one grammatical system acquired, either simultaneously or sequentially? In what respects does bi- or multilingual acquisition differ from monolingual acquisition?
- (3) How is the knowledge of two or more languages used by the same speaker in bilingual interaction?

With the development of the research on these questions, code-switching as a linguistic phenomenon has been taken into consideration and there is a large body of literature about code-switching from empirical studies on bilingual children (see Muysken 2000; Myers-Scotton 1997; Poplack 1980; MacSwan 2004).

The other two important areas of linguistic research on bilingualism and multilingualism concern the acquisition of linguistic knowledge and how bilinguals put their knowledge of two or more languages to use. Fishman’s domain analysis, Gumperz’s range of discourse functions of bilingual code-switching, Carol Myers-Scotton’s “rational choice model” and the notion of “contextualization” are the most famous theories of speakers’ language choice in code-switching.

From psycholinguistic perspective, psycholinguists investigate multilingual behavior with experimental and laboratory methods. They have used it to investigate the cognitive organization of languages in the bilingual brain, with the development of the functional neuroimaging technologies, such as functional magnetic resonance imaging (fMRI). But their attention was focused on the cognitive processes rather than describing and explaining structures of multilingual speech. They pay much more attention to the relationship between the linguistic sign (or signifier) and the semantic content (signified)(Weinreich 1953; Potter, So, Von Echardt, and Feldman 1984).

From sociolinguistic perspective, the sociolinguists examine bilingualism and multilingualism from social perspectives. They consider bilingualism and multilingualism as a socially constructed phenomenon and the bilingual or multilingual person as a social actor. Language choice is not only a means of communication but also an act of identity. When we say something in one language, we also imprint our attitudes towards the people and languages concerned, maintaining and changing ethnic group boundaries and personal relationships.

2.5 Study on attitude toward code switching

Code switching has become a common phenomenon in foreign language classroom and “the exclusive use of the target language(TL) in monolingual foreign language(FL) classrooms has been the subject of considerable debate(Macaro 2001:531)” .We can find a large number of literature for or against code switching in foreign language classrooms. So, in language behavior research, we call for an integrated, interdisciplinary approach. “There is now a long tradition of research on code switching phenomena within linguistics, sociolinguistics, and more recently, psycholinguistics (Isurin *et al* 2009:ix) .” From psycholinguistic perspectives of code switching, language production is a process of generating intentions and turn these intentions into utterances within the speakers’ language system. Some empirical psycholinguistic studies show that “speaking more than two languages is less costly, in terms of switch cost, than shifting between only two languages (ibid: vi)”.

All the above findings lay a solid foundation for this paper, but the findings or conclusions are based on some evidence drawn from some empirical researches conducted in western or some Latin American countries. Little was conducted in China, especially in bilingual classrooms with English as a foreign language.

3. Methodology

To tap these issues, the present study aims to explore two research questions:

1. What are the students’ attitudes toward code-switching in the bilingual classroom of accounting English?
2. What are the reasons of the students’ attitudes toward code-switching in the bilingual class of accounting English?

The participants in the study, all in a newly upgraded university of finance and economics, included 44(75.9%) female students and 14(24.1%) male students, 35 in second grades, 12 in the third grade, 11 in the fourth grade, 5 between the ages of 15 to 18, 50 between the ages of 19 to 21, and 3 between the ages of 22 to 23. They were from seven different provinces of our country, Hunan, Guangdong, Shandong, Hubei, Jiangshu, Sichuan and Hainan, with the majority from Hunan province. Although they have been learning English for more than seven years (secondary school 3 years, high school 3 years and at college, at least 1 year college English), 44 of them (75.9%) think that their English is just so so, only 1 thinks his/her English is very very good, 2 of them think that their English is good, 6 of them think their English is poor and 4 of them think their English is very very poor. Data was collected through interviews, a questionnaire and some classroom observations.

Some of the students was interviewed. These interviews elicit information about the students’ background , English learning experience, some simple attitudes to the code-switching in accounting English class and their reasons for their attitudes. We also ask about their views on teaching, especially code-switching is good or not in the development of their foreign language ability. The interview tries to find their real attitudes to code-switching in teachers and among their own peers.

A questionnaire is administered to investigate attitudes to teachers’ code-switching in bilingual accounting English classroom, to find out how often teachers switch codes and when and why they code-switch and how often the students use English in or after class.

The questionnaire consists of five sections and fifteen items. The fist section includes basic background information about the students and general purpose for this questionnaire and tells them that this anonymous questionnaire has no relation with their term scores. The second section includes the first three items, which elicits some information on teachers’ code-switching in classroom. The third section includes the next four items

which elicits some information about the students' attitudes to the teachers' code-switching. The fourth section includes the next three items, which elicits some information on their attitudes to the code-switching among the peers' use of the language in or after class. The last section includes the rest five items, which intend to elicit some information on their English language development.

There are four or five multiple choices to each question item and they can add another one if they don't agree with these choices applied to them.

We focused on two aspects, one is the students' attitudes toward the teachers' code-switching; the other is the students' attitudes toward their peers' code-switching. These participants are randomly chosen from the students in three grades whose majors are accounting.

4. Findings and Discussion

4.1 General situation about code-switching in classroom

The first three questions on the questionnaire indicate the real situation of code switching in the bilingual classroom of accounting.

For the questions:

Item 1. Has your English teacher ever used Chinese in the bilingual classroom?

56 of the participants(96.6%) answered "Yes", only 2 (3.4%) answered "No". So the mother tongue, Chinese, is used quite common in the bilingual classroom.

Item 2. How much is Chinese spoken in the bilingual classroom during the lesson?

7 (12.1%) chose (1) "less than 10%", 2 (3.4%) chose (2) "more than 90%", 38 (65.5) chose (3) "more than 10 but less than 50%", 10 (17.2%)chose (4) "more than 50% and less than 80%", only 1 participant (1.7%) didn't agree with all of the above choices. So the percentage of the mother tongue used is mostly between 10-50%.

Item 3. When did the teachers speak their mother tongue during bilingual class?

7 of the participants (12.1%) chose (1) "explain new words", 37(63.8%) chose (2) "explain sentences", 10(17.2%)chose (3) "can not be expressed clearly in English", 4(6.9%) chose (4) "other choices": when students can not understand; when assign homework, both (1) and (2) or all the three choices (1), (2) and (3). So when teachers code-switch, most of them use the mother tongue to explain sentences.

4.2 Students' attitudes to the teachers' code-switching

What are the students' attitudes toward this? The next questions cover this.

Item 4. Do you think it is necessary for the teacher to speak Chinese in the bilingual classroom? Why?

56(98.6%) agreed that it is necessary because if the teacher doesn't use Chinese, they can't understand the teacher and the textbook, so they would lack interests for learning English. If the teacher use Chinese to explain some difficult points, it can help the students to understand more and thus learn more; while only 2(1.4%) thought it is not, because it would be beneficial for them to understand and think in English if the teacher only use English in the classroom, and it would be helpful to create an English environment. One added that it might due to the teachers' and students' lack of English fluency.

Item 5. How much do you think it's proper for an English teacher to use the mother tongue in code switching?

22(37.9%)chose less than 10%, 1(1.7%)chose more 90%, 32(55.%)chose more than 10% and less than 50%, 3(5.2%) chose more than 50% and less than 80%. So More than half of the participants think it is proper to use the mother in the bilingual classroom no more than 50%.

Item 6. Which of the following, do you think, is more efficient to use the mother tongue than English to explain?

6(10.3%) chose (1) "explain the meaning of words", 26(44.8%) chose (2) "explain the meaning of sentences", 22(37.9%)chose (3) "when it can not be expressed clearly in English", 3(5.2%) chose (1), (2) and (3), 1(1.7%) chose (1) and (2). Answers to this question concentrate on (2) and (3), from this we can see that students think it is proper to code switch for teachers in bilingual classroom when teachers explain the meaning of sentences and when they can not express themselves clearly in English.

Item 7. What's your impression to your partner when he or she talks to you with code switching in bilingual classroom? (1) positive, (2) negative, (3) neutral and why?

18(31%) chose (1), 9(15.5%) chose (2) and 31(53.4%) chose (3). To this question, most participants took neutral or positive position.

The reasons for the positive choices vary, but can be concluded into three kinds: a. it is easy for the students to understand; b. attracts students' attraction and strengthen understanding, c. it is convenient to communicate. Students say that it is beneficial for oral English practice if they communicate in English and it is also good for creating an environment for English learning; while those for the negative response are : The speakers' English is not good, maybe he or she is showing off; It's annoying, you'd better not speak English.

4.3 Attitude to the peers' code-switching

Item 8. When you talk in English, how do you feel about the hearers' attitudes toward your English? (1) positive, (2) negative or (3) neutral? Why?

21(36.2%) chose positive, 12(20.7%) chose negative and 25(43.1%) chose neutral.

No. 3 participant says that someone may consider my speaking in English is an interruption, but if he or she is keen on English learning, he or she might think that during the process of my speaking in English, we can communicate with each other and share learning experiences. The reasons for negative responses are those like: he or she might think I'm boasting myself, or showing off (in local Chinese, somewhat *diǎ* (嗝)); I never speak in English, because my English is poor.

Item 9. If some of your partners often talk with you in English once in a while, how do you feel? (1) positive, (2) negative or (3) neutral? Why?

38(65.5%) chose positive, 6(10.3%) chose negative and 14(24.1%) chose neutral. The participants are more tolerable for others speaking in English with code switching. Most of them chose positive or neutral.

Item 10. As a language phenomenon, what do you think about code switching? (1) positive, (2) negative or (3) neutral? Why?

32(55.2%) chose positive, 4(6.9%) chose negative, and 22(37.9%) chose neutral.

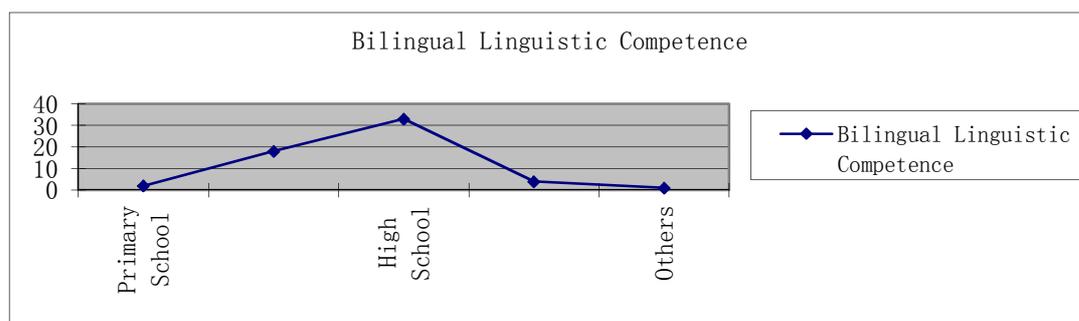
The reasons for positive choices are like that: when we come across some difficult points in English, Chinese can help us understand and let us think more clearly; it will help us communicate; it is acceptable to use a already mastered and familiar language to learn another language; it is quite common to code switch when students don't understand; it is necessary for our English learners because our mother tongue is Chinese and we don't know too much English. The reasons for those who took negative positions are like that: it might be better to use more English; it would be better to use more standard English; not professional. Those who took the neutral position think that it depends whether or not to code switch.

4.4 Code-switching relevant to their English language development

Item 11. Which, do you think, is the key stage in the development of your English language competence? (1) primary school, (2) secondary school, (3) high school, or (4) college, university?

2(3.4%) chose (1), 18(31.0) chose (2), 33(56.9%) chose (3), 4(6.9%) chose (4) and 1(1.7%) chose (5). So high school is a key stage in the development of English language competence for most students, and their bilingual linguistic competence is not acquired in a linear order, it is a curve line such as shown in Figure 2.

Figure 2: The development line of bilingual linguistic competence



Item 12. Please select which of the following is suitable for you according to the developmental pace of your

English language competence?

- (1) primary school > secondary school > high school > college
- (2) primary school < secondary school < high school < college
- (3) high school > college > secondary school > primary school
- (4) high school > primary school > secondary school > college
- (5) others

8(13.8%) chose (1), 6(10.3%) chose (2), 25(43.1%) chose (3), 4(6.9%) chose (4) and 15(25.9%) chose (5), 7 of those added: high school > secondary school > college > primary school. From this we know that most students think their English develops better in high school than in college or university.

Item 13. Do you think if your foreign language competence is related to the code switching in the bilingual classroom?

- (1) very very related, (2) very related, (3) related, (4) not related, (5) not at all related

4(6.9%) chose (1), 11(19.0%) chose (2), 35(60.3%) chose (3), 6(10.3%) chose (4) and 2(3.4%) chose (5). For this item, we use the Likert scale. Since the data is negative, we transform them into normal data. Most participants think their foreign language competence is related or very related to the code switching in the bilingual classroom.

Item 14. What do you want to learn most from accounting English?

- (1) professional knowledge, (2) professional competence, (3) English knowledge, (4) English language competence, (5) others.

3(5.2%) chose (1), 5(8.6%) chose (2), 2(3.4%) chose (3), 41(70.7%) chose (4) and 7(12.1%) chose (5), so we can see that most participants want to improve their English competence through the bilingual accounting courses.

Item 15. Which of the following is code switching beneficial to?

- (1) professional knowledge, (2) professional competence, (3) English knowledge, (4) English language competence, (5) others.

7(12.1%) chose (1), 3(5.2%) chose (2), 25(43.1%) chose (3), 17(29.3%) chose (4) and 6(10.3%) chose (5), so most of the participants think that code switching is beneficial to learn English knowledge.

All these results display that the code-switching is regarded primarily as a necessary means because of a lack of words of the target language, rather than a hindrance as a result of interruption in the course of the target language learning.

5. Conclusion

In summary, findings from the present study are in general accordance with previous studies that suggest code switching is beneficial to the efficiency of bilingual courses such as accounting English. Students' attitudes to code switching in bilingual classroom are mostly positive or neutral. The study offers reasons why students take that position. If findings from this study are applicable to other bilingual courses besides accounting English, then it would promote effective teaching and learning processes. The limitations in this study might be that most of the participants' English level is average and they have low English proficiency and limited time for this course. Otherwise the conclusion may be quite different, so it needs further study. Moreover, in this study, there are still a few students who take the opposite position since they think their English is good and their attitudes vary a lot. Next time we should choose some participants who have high English proficiency as the study subjects. If possible, we should take a diachronic study to see how students' attitudes toward code switching change with the development of their English within a certain period of time.

References

- Agheyisi, R. and J. Fishman. (1970). Language attitude studies: a brief survey of methodological approaches[J]. *Anthropological Linguistics* 12/5: 137-57.
- Allport, G.W. (1967). In E.G. Boring & G. Lindzey (Eds.), *A History of Psychology in Autobiography* (Vol.5, pp.1-25). New York: Appleton-Century-Crofts.

- Anastasi, A. (1957). *Principals of psychological testing*. McMillan Company, New York, USA.
- Baker, C.(1992). *Attitudes and Language*. Clevedon: Multilingual Matters.
- Baker, C.(2006). *Bilingual Education*. Elsevier Ltd.
- Betsch, T., M. Kaufmann, et al. (2006).Different principles of information integration in implicit and explicit attitude formation. *European Journal of Social Psychology*, 36, 887–905
- Bierbach, C. (1988). Can Porta—Leben an der Peripherie. In Marta Giralt Rue (ed.). *Barcelona diagonal. Ein Stadtlesebuch*. Berlin: edtion tranvia, 114-126.
- Chomsky, N. (1986) *Knowledge of Language: Its Nature, Origin and Use*. New York: Praeger.
- Cook,V.(1993) *Linguistics and Second Language Acquisition*. London: Macmillan.Praeger.
- Crano, W.D.& R. Prislin.(2008).*Attitudes and Attitude Change*. New York: Psychology Press Taylor & Francis Group.
- Fazio, R. H. (1990). Multiple processes by which attitudes guide behavior: The MODE model as an integrative framework. In M. P. Zanna (Ed.), *Advances in experimental social psychology* (Vol. 23, pp. 75–109). San Diego, CA: Academic Press.
- Gardner, R. C. (1985). *Social psychology and second language learning. The role of attitudes and motivation*.London: Edward Arnold.
- Isurin, L, Winformd, D.& de Bot, K. (2009). *Multidisciplinary Approaches to Code Switching*. John Benjamins Publishing Company.
- Jenkins,J.(2009) English as a lingua franca: interpretations and attitudes. *World Englishes*, 28(2):200–207.
- Kim, M.S.&J. E. Hunter. (1993),Attitude-Behavior Relations: A Meta-Analysis of Attitudinal Relevance and Topic. *Journal of Communication*. 43(1):101-142.
- Krashen, S. D. (1981).*Second Language Acquisition and Second Language Learning*. New York: Pergamon Press Inc.
- Rosiers, A., J. Eyckmans & D. Bauwens. (2011). A story of attitudes and aptitudes? Investigating individual difference variables within the context of interpreting. *Interpreting* 13:1, 53–69.
- Levy, N.(2012).Consciousness, implicit attitudes and moral responsibility. *NOÛS* 00:0:1–22.
- Li Wei & M.G.Moyer.(2008).*The Blackwell Guide to Research Methods in Bilingualism and Multilingualism*. Blackwell Publishing Ltd.
- Macaro, E.(2001).Analyzing student teachers’ code-switching in foreign language classrooms: Theories and Decision Making. *The Modern Language Journal*, 85(4): 531-548.
- MacSwan, J. (2004). Code-switching and grammatical theory. In T. K. Bhatia and W. C. Ritchie (eds.), *The Handbook of Bilingualism*. Oxford: Blackwell, pp. 283–311.
- Magogwe, J.M. (2007) An investigation into attitudes and motivation of Botswana secondary school students towards English, Setswana and indigenous languages. *English World-Wide* 28:3, 311–328.
- Ma Jian-jun.(2013). Study on Actual Effect of Bilingual Teaching in the Newly Upgraded Undergraduate Colleges. *Journal of Hunan Finance and Economics University* 29:142,154-160.
- Masgoret, A.M.&R.C.Gradner (2003) Attitudes, motivation, and second language learning: a meta-analysis of studies conducted by Gardner and associates. *Language Learning*, 53(1):123-163. Matsuda, A. (2000). *Japanese attitude toward English: A case study of high school students*. Unpublished doctoral dissertation. Purdue University, Indiana.
- McGuire, J., and M. J. Furniss. 2000.*Cognitive-behavioural approaches: An introduction to theory and research*. London: Home Office Communication Directorate.
- Muysken, P. (2000) *Bilingual Speech: A Typology of Code-Mixing*. Cambridge: Cambridge University Press.
- Myers-Scotton, C. (1983) .The negotiation of identities in conversation: A theory of markedness and code choice. *International Journal of the Sociology of Language*, 44, 115–36.
- Oakes, L. (2001) *Language and National Identity: Comparing France and Sweden*. Amsterdam: John Benjamins Publishing.
- Preyer,G., G.Peter&M.Ulkan. 2003. *Concepts of Meaning: Framing an Integrated Theory of Linguistic Behavior*.

Springer Science+Business Media Dordrecht.

Poplack, S. (1980) "Sometimes I'll start a sentence in English Y TERMINO EN ESPAÑOL": Toward a typology of code-switching. *Linguistics*, 18, 581–618.

Potter, M. C., K.-F. So, B. Von Echardt, and L. B. Feldman (1984) Lexical and conceptual representation in beginning and more proficient bilinguals. *Journal of Verbal Learning and Verbal Behaviour*, 23, 23–38.

The Ministry of Education in China mainland.(2014). *Evaluation of Undergraduate Education in Universities(for Trial Implementation)*.http://www.moe.edu.cn/publicfiles/business/htmlfiles/moe/moe_307/200505/7463.html

Weinreich, U. (1953) *Languages in Contact: Findings and Problems*. New York: The Linguistic Circle of New York.

Appendix 1: Questionnaire on the Students' Attitudes towards Code-Switching in Bilingual Classroom

Dear students, we would like to thank you for taking the time to answer this questionnaire. The aim of this questionnaire is to gain some evidence for my research program. Your data will remain anonymous and confidential. It will not cause any bad result or effect on your scores in this course. Thanks for your co-operations.
1. Does your bilingual teacher code switch in class? (1) Yes; (2) No. ()
2. How much does your bilingual teacher code switch? (1) 10%<; (2) >90% ; (3) between 10-50% ; (4) between 50-80% ()
3. When did your bilingual teacher code switch? (1) explain words; (2) explain sentences; (3) when can not express themselves clearly; (4) two of the three____; (5) all of the three or others_____ ()
4. Do you think it is necessary for teachers to code switch in bilingual classroom? Why? (1) it is necessary; (2) it is not necessary; because _____ ()
5. How much, do you think, is it proper to code switch? (If you don't agree, you can ignore this.) (1) 10%<; (2) >90%; (3) between 10-50%; (4) between 50-80% ()
6. Do you think it is more effective for teachers to code switch than to teach only in English? (1) explain words; (2) explain sentences; (3) when can not express themselves clearly; (4) others:_____ ()
7. If your bilingual teacher talk to you with code switching, what's your impression? (1) positive; (2) negative; (3) neutral why? _____ ()
8. When you speak with code-switching , do you think what the hearers' impressions are? (1) positive; (2) negative; (3) neutral why? _____ ()
9. When other students code switch, what's your impression? (1) positive; (2) negative; (3) neutral why? _____ ()
10.As a linguistic phenomenon, what do you think about code switching? (1) positive; (2) negative; (3) neutral why? _____ ()
11.Do you think which is the key stage for the development of your bilingual competence? (1) primary school; (2) secondary school; (3) high school; (4) college(or university) ; (5) others _____ ()
12. Please select one of the following sequence according to your experience in English learning: (1) primary school>secondary school>high school>college or university; (2) primary school<secondary school<high school<college or university; (3) high school>college or university>secondary school>primary school;

(4) high school>primary school>secondary school>college or university (5) others_____ ()
13.Do you think it is relevant between your foreign language development and the code switching of your teachers in class? (1) very very relevant; (2) very relevant; (3) relevant; (4) not relevant; (5) not at all relevant ()
14.What do you need most in bilingual class? (1) professional knowledge; (2) professional competence; (3) English knowledge; (4) English language competence (5) others_____ ()
15. Do you think which of following code switching is beneficial to in bilingual class? (1) professional knowledge; (2) professional competence; (3) English knowledge; (4) English language competence; (5) others_____ ()
Personal information: Age: Sex: Grade: Major: Birthplace:
Your English level: 1.very good; 2.good; 3.average; 4.poor 5.very poor ()

Table 1 Frequency Information about the Questions

	Option 1		Option 2		Option 3		Option 4		Option 5	
	N	%	N	%	N	%	N	%	N	%
Item 1	56	96.6	1	1.7	1	1.7				
Item 2	7	12.1	2	3.4	38	65.5	10	17.2	1	1.7
Item 3	7	12.1	37	63.8	10	17.2	3	5.2	1	1.7
Item 4	56	96.6	1	1.7	1	1.7				
Item 5	22	37.9	1	1.7	32	55.2	3	5.2		
Item 6	6	10.3	26	44.8	22	37.9	3	5.2	1	1.7
Item 7	18	31.0	9	15.5	31	53.4				
Item 8	21	36.2	12	20.7	25	43.1				
Item 9	38	65.5	6	10.3	14	24.1				
Item 10	32	55.2	4	6.9	22	37.9				
Item 11	2	3.4	18	31.0	33	56.9	4	6.9	1	1.7
Item 12	8	13.8	6	10.3	25	43.1	4	6.9	15	25.9
Item 13	4	6.9	11	19.0	35	60.3	6	10.3	2	3.4
Item 14	3	5.2	5	8.6	2	3.4	41	70.7	7	12.1
Item 15	7	12.1	3	5.2	25	43.1	17	29.3	6	10.3

Table 2 Basic Information about the Participants

		Option 1		Option 2		Option 3		Option 4		Option 5		Option 6		Option 7		Option 8					
		N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%				
Age	Years Old	15		17		18		19		20		21		22		23					
	Frequency	1	1.7	1	1.7	3	5.2	18	31	15	25.9	17	29.3	2	3.4	1	1.7				
Sex	Sex Code	0		1																	
	Frequency	44	75.9	14	24.1																
Birth Place	Place Code	1		2		3		4		5		6		7							
	Frequency	51	87.9	1	1.7	1	1.7	1	1.7	2	3.4	1	1.7	1	1.7						
Grade	Grade	2		3		4															
	Frequency	35	60.3	12	20.7	11	19														
English Level	Level Code	1		2		3		4		5											
	Frequency	1	1.7	3	5.2	44	75.9	6	10.3	4	6.9										

Note: Sex Code: 0=female, 1=male;

Place Code: 1=Hunan, 2= Guangdong, 3=Shandong, 4= Hubei, 5=Jiangsu, 6=Sichuan, 7=Hainan

The IISTE is a pioneer in the Open-Access hosting service and academic event management. The aim of the firm is Accelerating Global Knowledge Sharing.

More information about the firm can be found on the homepage:
<http://www.iiste.org>

CALL FOR JOURNAL PAPERS

There are more than 30 peer-reviewed academic journals hosted under the hosting platform.

Prospective authors of journals can find the submission instruction on the following page: <http://www.iiste.org/journals/> All the journals articles are available online to the readers all over the world without financial, legal, or technical barriers other than those inseparable from gaining access to the internet itself. Paper version of the journals is also available upon request of readers and authors.

MORE RESOURCES

Book publication information: <http://www.iiste.org/book/>

IISTE Knowledge Sharing Partners

EBSCO, Index Copernicus, Ulrich's Periodicals Directory, JournalTOCS, PKP Open Archives Harvester, Bielefeld Academic Search Engine, Elektronische Zeitschriftenbibliothek EZB, Open J-Gate, OCLC WorldCat, Universe Digital Library, NewJour, Google Scholar

