







Designing English for Specific Purposes (ESP) Teaching Materials for Accounting with Integrated Language Skills Through a Contextual Teaching and Learning Approach

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Abstract. The goal of this research is to create a set of integrated language skills and contextual teaching and learning in the context of English for Specific Purposes (ESP) teaching materials that are especially suited for students majoring in accounting. The focus was on language skills and career needs unique to accounting students, beneficially enhancing their ability to perform well in a professional workplace. The research used the ADDIE model (Analysis, Design, Development, Implementation, and Evaluation) in the creation of the materials involving 85 participants consisting of students, accounting department staff, alumni, and industry. With these materials developed, put into implementation in the classroom, and then evaluated, results show that students acknowledge that the material helps them improve their proficiency and increase their knowledge of accounting concepts which are essential to their professional and vocational advancement. Such ESP materials offer a model for making both languages teaching more contextually relevant and domain-specific knowledge more actively acquired. The materials introduce real topics in English, the study thus contributes to the advancement of updated educational resources that meet specific professional and academic needs of accounting students in higher vocational education.

Keywords: Accounting, Contextual Teaching and Learning, English for Specific Purposes, Integrated Learning Skills

1 Introduction

For accounting professionals, the ability to speak English is essential if they wish to work in an increasingly globalized business environment. Students majoring in accounting must have the necessary language proficiency as they will not only have to read complex financial documents, communicate with international clients, and update

on global accounting standards. However, many accounting students, particularly in non-English-speaking countries, face significant challenges in developing the necessary English proficiency for their future careers (Dunakhir & Osman, 2023; Nartiningrum & Nugroho, 2020). This issue is further complicated by the specialized vocabulary and discourse patterns inherent to the accounting domain, which differ significantly from general English. Recognizing these challenges, the present study aims to develop English for Specific Purposes (ESP) teaching materials for accounting students in higher vocational education with integrated language skills development based on contextual, domain-specific content in accounting.

This research is significant in that it attempts to address these problems and prepares students accordingly. For example, earlier studies highlight findings that report the correlation between English proficiency and achievement in specialized fields such as accounting (Wang et al., 2023). Other research has further emphasized that the subject matter learning objectives are achieved when language skills instruction is combined with content instruction in specific fields including accounting (Dou et al., 2023; Norhasanah & Setiawan, 2023). In addition, some of the most recent studies have supported the need for ESP materials covering specific professional domains (Chaitanya, 2020; Nawir et al., 2023). Despite these insights, there remains a gap in research on the systematic development of integrated ESP materials, particularly within the accounting area.

The study adopted the ADDIE instructional design model, comprising the Analysis, Design, Development, Implementation, and Evaluation phases. The analysis phase involved 85 participants including students of accountancy, department staff, former students, and industry representatives to gather the needs as the basis to design the ESP handout. Through using a contextual teaching and learning approach, the materials were intended to make the learning experience more relevant and interesting for students. Thus, addressing the gap between traditional language instruction and the practical needs of accounting professionals by integrating the four language skills with context-specific topics (Hasriadi et al., 2019; Nartiningrum & Nugroho, 2020).

2 Methodology

In this study the research methodology utilized a structured approach to instructional design called the ADDIE Model (Analysis, Design, Development, Implementation, Evaluation), ensuring effective results. In the analysis phase, data from 85 students in higher vocational education majoring in accounting students, faculty members, alumni, and industry representatives were collected through surveys, interviews, and focus groups to identify gaps in English language proficiency, and the language skills needed to be mastered by accountants. The design stage defined clear learning objectives and integrated language skills with contextual teaching and learning to create content-relevant ESP materials. During the development phase, teaching materials were composed and revised with expert help, focusing on key accounting concepts and language skills. The implementation phase involved a trial run with accounting students: feedback was gathered through classroom observation and surveys to gather

feedback for any improvements in language and comprehension as the basis for the evaluation stage. This systematic approach underlines the ADDIE model’s contribution to making pedagogically sound, economically relevant educational resources.

3 Result and Discussion

3.1 Result

In the analysis phase, extensive data collection from stakeholders such as students and staff in the accounting department, alumni, and industry professionals found distinct linguistic and professional needs. Learning goals as well as possible methods of teaching adopted for later phases were in line with this. The materials that were developed in the development phase were reserved to suit the student’s level of ability, being set in contexts for familiar activities including role play, presenting, and writing reports. The phase of comprehensive needs analysis was instrumental in identifying specific English competencies and professional communication needs for accounting students as shown in Figure 1.

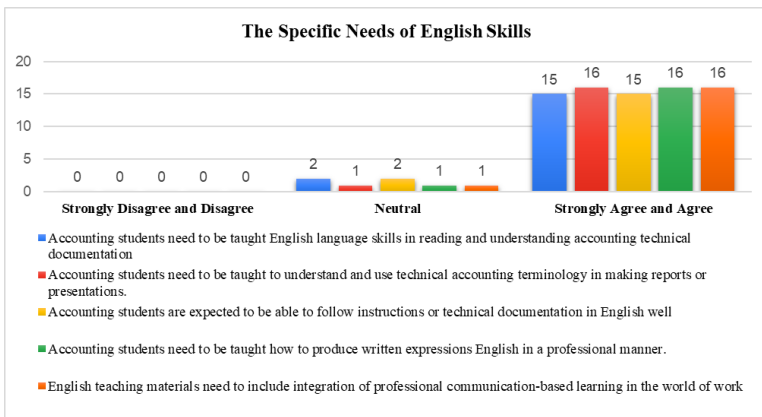


Figure 1. Alumni’s perceptions on the needs of English skills

The data from Figure 1 shows that accounting alumni support the inclusion of integrated English language skills in the teaching materials, with 92% of respondents agreeing on its necessity. Specifically, 82% believe that students should be taught to read and understand technical documentation in English, while 94% agree that using technical accounting terminology in reports and presentations is essential. Additionally, 88% think that students need to follow instructions in English effectively, and 94% support the importance of learning written professional communication in English, as well as integrating professional communication into teaching materials. This perspective is also supported by accounting students, department staff, and industry professionals, highlighting a broad consensus on the importance of English language

skills in the field. Only a small percentage of respondents, 6-12%, were neutral, and none disagreed with the importance of these skills.

After the data in the needs analysis stage were analyzed, the structure of the ESP handout was designed and developed with the main content covering the areas of four skills including listening, reading, speaking, and writing arranged in a communicative-based approach. In addition, students are also exposed to grammar and vocabulary skills according to the projects around those four sets of skills. The development process included drafting, peer review, and iterative revisions based on feedback from experts in both accounting and language education.

The syllabus for the “Professional Accounting English” course is meticulously structured to cover essential accounting concepts while simultaneously enhancing students’ language and communication skills over 12 weeks. The course is divided into three modules: Accounting Fundamentals, Advanced Accounting Practices, and Strategic Accounting and Reporting, each containing four units. In Module 1, students are introduced to accounting careers and workplace rules, basic accounting principles, financial statements, and accounting software. This foundational knowledge is built upon in Module 2, which covers more complex areas such as cost accounting, taxation, auditing, and financial analysis. Finally, Module 3 focuses on the strategic aspects of accounting, including budgeting and forecasting, management accounting, international accounting standards, and financial reporting and compliance. Each unit is designed to develop specific language skills such as listening, speaking, reading, and writing, tailored to accounting contexts, ensuring students can comprehend, discuss, and document accounting-related topics effectively. The detailed elements of language exposure and projects covered in this handout are described as follows. Language Skills such as Listening: Understanding technical discussions and presentations; Speaking: Presenting ideas and participating in discussions; Reading: Comprehending technical documents and research articles; Writing: Drafting reports, creating presentations, and writing proposals; Vocabulary: Learning specific terminologies related to accounting; Grammar: Using correct grammatical structures in technical writing and speaking. Output tasks such as Research projects: Conducting research and presenting findings; Presentations: Creating and delivering presentations on various topics; Reports: Writing detailed reports on accounting-related subjects; Budgeting and analysis projects: Developing budgets, financial analyses, and reports; Developing projects: Creating accounting software guides and tax planning strategies; Strategies and plans: Developing project plans, management accounting reports, and financial reports.

In the implementation stage, the handout was applied in the classroom session to seek feedback on students’ learning experiences and the quality of the materials. In the evaluation stage, students completed an online questionnaire and the response was generally favorable with some suggestions offered for improvement in the future including a conclusion or summary at the end of each topic to reinforce key points as stated by one student “This handout is very good in meeting the learning needs of students, because in each unit studied, practice exercises have been given to measure students’ ability to understand the unit/topic being studied. Perhaps a conclusion/summary can be added at the end of each topic to solidify the explanation of the material provided and also as a reaffirmation of the core that needs to be emphasized for students to understand”. According to students’ responses, they appreciated the relevance of the material and the practice exercises, particularly the listening activities. However, they

recommended adding more dialogues or conversations illustrated by more pictures related to workplace scenarios, possibly in video format, to enhance listening practice, with one student mentioned: “It should have more pictures so that it can attract students’ attention and in listening it can be added with video not just audio so that what is conveyed is clearer and increases students’ interest in listening to the video”. Additionally, updating the content to reflect the latest developments in accounting and providing relevant examples were suggested to help students better visualize the application of accounting concepts in real-world scenarios.

The syllabus places a strong emphasis on developing a comprehensive range of language skills and output tasks to ensure students are well-prepared for professional accounting environments. The language skills component includes listening to understand technical discussions and presentations, speaking to present ideas and participate in discussions, reading to comprehend technical documents and research articles, and writing to draft reports, create presentations, and write proposals. Students also focus on learning specific accounting terminologies and using correct grammatical structures in their technical writing and speaking. The output tasks are designed to provide practical application of these skills through various projects and assignments. These include conducting research projects and presenting findings, creating and delivering presentations on various topics, writing detailed reports on accounting-related subjects, developing budgets and financial analyses, and producing guides for accounting software and tax planning strategies. Additionally, students develop strategic plans such as project plans, management accounting reports, and comprehensive financial reports, ensuring they are equipped with both the technical knowledge and communication skills necessary for success in the accounting field. Building the four core language skills - reading, writing, listening, and speaking - into the accounting-based content was a key characteristic of the designed materials. This was where it paid off for example in students being able to learn authentic accounting texts, enter into discussions on accounting questions, and also in the business of using language skills for industry-specific work.

3.2 Discussion

The findings show that this contextualized and integrated approach covers not only the areas of active and passive competencies in English but also enhances their ability to understand accounting theory and practice. This is a substantial contribution since earlier research had pointed out in detail the problems that accounting students commonly have when trying to unite language learning skills and field-specific knowledge. This study provides a paradigm for the generation of contextually relevant yet pedantically sound-tailored materials within ESP. Furthermore, it will have high value to both educators and curriculum designers who need to cater to accounting or other specialist areas. The ADDIE framework proved an effective guide in systematically designing, developing, and evaluating materials. It ensured that they were designed to meet learners’ needs while integrating the four core language skills.

The integration of language skills with discipline-specific content based on the needs analysis data is crucial in addressing the dual challenges faced by accounting students: mastering technical language and understanding complex accounting principles. This

approach aligns with contemporary educational theories that emphasize contextualized learning (Utami et al., 2023; Yahrif et al., 2023; Yusyac et al., 2021). Research by Jalolova (2023) and Kalsum et al. (2023) underscores the significance of integrating language skills within disciplinary contexts to enhance students' ability to engage meaningfully with subject-specific content; thus, ensuring students' motivation to be in a steady state during the learning process. Recent studies by Jubhari et al. (2022) and Fauzi et al. (2021) further emphasize the critical role of context in ESP, particularly in fields requiring specialized terminology and practices. In other words, integrating language skills into discipline-specific content forms a crucial step in addressing the challenges faced by accounting students including both mastering technical language competencies and acquiring complex and context-based accounting principles.

The content for the "Professional Accounting English" handout developed in this study was scaffolded to match learners' proficiency levels, integrating the four core language skills (reading, writing, listening, speaking) within the field of accounting context with a communicative approach. The comprehensive needs analysis phase was crucial in identifying the unique challenges faced by accounting students in developing the necessary English skills for their future professional environments. Accounting requires not only a strong command of general English but also familiarity with specialized vocabulary, discourse patterns, and industry-specific practices. By aligning the teaching materials with these specific linguistic and professional needs, the study ensured that students gained the essential knowledge and competencies required for success in their field (Nugroho, 2020). This study provides a teachable model for developing ESP materials that are contextually relevant and meet the special learning requirements of students majoring in accounting. Emphasizes the need for teaching materials that are arranged to the specific linguistic and professional demands of particular groups, the research supports the work of practitioners and curriculum designers as they strive to integrate language learning with discipline-specific content instruction (Balconi & Spitzman, 2021).

The syllabus for the "Professional Accounting English" handout is meticulously structured to cover essential accounting concepts while simultaneously enhancing students' language and communication skills over 12 weeks. The course is divided into three modules: Accounting Fundamentals, Advanced Accounting Practices, and Strategic Accounting and Reporting, each containing four units. In Module 1, students are introduced to accounting careers and workplace rules, basic accounting principles, financial statements, and accounting software. This foundational knowledge is built upon in Module 2, which includes more complex areas such as cost accounting, taxation, auditing, and financial analysis. Finally, Module 3 focuses on strategic aspects of accounting, including budgeting and forecasting, management accounting, international accounting standards, and financial reporting and compliance. Each unit is designed to develop specific language skills such as listening, speaking, reading, and writing, according to the accounting workplace contexts, ensuring students can comprehend, discuss, and document accounting-related topics effectively.

Throughout the course, students have a range of tasks and projects that require them to combine their knowledge of technical accounting and language competencies. This dual approach helps to ensure that students are not only learning theoretical concepts but also putting them into practice in real-world situations. Such hands-on learning is not only invaluable for helping students acquire English but also helps them develop

critical thinking skills (Mohamed & Sihes, 2021). The activities in the handout highlight practical applications through diverse activities, including research projects, presentations, detailed reports, and development projects. These activities are designed to mirror the tasks professionals encounter in the accounting field, thereby enhancing the relevance and applicability of the English learning experience in the ESP context (Septiari & Sari, 2020). For example, when doing research projects students must investigate current trends and problems in accountancy. Apart from this being conducive to bringing up one's research and working through data, it also helps students become familiar with the specific vocabulary of their profession and how to talk about discourse patterns in accounting (Dunakhir & Osman, 2023; Nugroho, 2020). Presentations, to the extent that they are included in the course, are vital to it as they give students opportunities for public speaking as well as professional communication. These presentations require students to clarify complex accounting concepts both fluently and concisely - which in the process enhances students' spoken English as well as their ability to communicate technical information to different audiences (Amiri & Puteh, 2022). Detailed reports, as one of the most important parts of accountancy work, are a great place for students' writing skills to be further developed as they will have to learn how to put information in an organized manner and choose the appropriate terminology in their reports. This is particularly important for accounting professionals who must produce clear, accurate, and comprehensive financial documents using fluent English.

Development projects, such as creating user guides for accounting software or planning tax strategies, give students practice in applying their technical skills creatively and effectively to solve real-world problems. This kind of work teaches students how to handle complex language and specific material in straightforward ways with satisfying conclusions, thus bringing them up for the many-layered career demands of accountancy (Nugroho, 2020). In the "Comprehensive Accounting Solutions Development and Implementation" final project, students are asked to synthesize and apply all they have learned from each module and put it together into an accounting solution for fictitious company X. The project focuses on three main stages: accounting personnel management and systems management, advanced accounting practices, and strategic accounting and reporting. The aim is to forge a close relationship between accounting concepts and English language ability, thus developing an even deeper understanding and higher level of mastery for students in both fields. Once completed, students will have reinforced their English proficiency and gained a far-reaching understanding of accounting. This twofold approach combining the four language skills integrated with a communicative and contextual setting then ensures that graduates are well-equipped for fruitful careers in the accounting industry. The integration of language skills together with domain-specific content accords well with modern pedagogical theories of learning embedded in reality and the enhancement of professional ability (Loi & Hong, 2023). Integrating the four core language skills into the content centered on accounting involving activities based on workplace setting requirements is a key strength of the developed materials. By using this approach, students could engage with authentic accounting texts, have relevant discussions, and practice language skills in discipline-specific tasks. The results of students' feedback show that this localized, integrated system benefited

students not only in terms of their general English learning experience but also deepened their understanding of the key concepts and practices within accounting.

4 Conclusion

This study provides a foundation for generating contextually appropriate ESP materials that meet the specific language and practical needs of accounting students. By grounding its findings in contemporary educational theories and recent research, the study not only validates its approach but also offers practical insights for educators and curriculum designers. This adds to the current drive to develop effective educational methods for specialized subjects. It ensures that learners are well-equipped to cope with the demands of their future careers in an increasingly interconnected global environment. These findings offer implications for educators and curriculum designers as the replicable model that was developed in this present research emphasizes a reference source for ESP materials aimed at various specific fields of study. If language teaching is entwined with subject matter, then educators can make teaching more realistic and more effective resulting in the authentic learning experience for the students. Future research should explore the applicability of this ESP model in other fields of knowledge or science, to further validate its effectiveness and refine its components. Longitudinal studies could be conducted as well, investigating the long-term effects of this overall approach on students' professional careers and their ongoing language acquisition.

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