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INTEGRATING ENGLISH FOR SPECIPFIC PURPOSES (ESP) IN ACCOUNTING EDUCATION: EFFECTS ON STUDENTS' TECHNICAL COMMUNICATION COMPETENCE

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Abstract

This study aims to examine the effect of integrating English for Specific Purposes (ESP) into accounting education on students' technical communication competence. In the context of globalization, accounting students need to develop not only technical accounting knowledge but also the ability to communicate financial information effectively in English. This study employs a quantitative approach using a quasi-experimental design involving accounting students participating in ESP-based instruction. Data are collected through pre-tests, post-tests, and questionnaires designed to assess students' technical writing, presentation skills, and professional communication competence. The quantitative data are analyzed to determine changes in students' performance before and after the intervention, while questionnaire responses provide additional information about their learning experiences. The results will be reported using the number of participants, descriptive statistics for pre-test and post-test scores, and appropriate inferential statistical tests to establish whether the observed differences are statistically significant. The findings are expected to provide insights into the potential of ESP integration to support students' use of accounting terminology, preparation of financial reports in English, and presentation of financial information. This study may inform the development of accounting curricula that integrate discipline-specific English instruction to support students' academic and professional communication needs.

Keywords: English for Specific Purposes; accounting education; technical communication competence; quasi-experimental design; English for accounting.

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Introduction

In an increasingly interconnected global economy, English proficiency has become an important competence for academic development and professional communication. In the accounting profession, English is particularly relevant because accounting graduates may be required to interpret international financial reporting standards, understand technical documentation, communicate financial information, and prepare professional reports for diverse stakeholders. These responsibilities require more than general English proficiency; they also involve specialized vocabulary, the ability to interpret discipline-specific texts, and the capacity to communicate technical information accurately. Yang and Farley (2019) examined the relationship between language-related demands and the academic performance of international accounting students, highlighting the importance of considering language proficiency in accounting education. Consequently, English language instruction for accounting students should be aligned with the linguistic demands of their academic studies and anticipated professional responsibilities.

English for Specific Purposes (ESP) offers an approach to language instruction that addresses these discipline-specific requirements. Unlike General English, which focuses on developing broad communicative competence, ESP emphasizes the language skills, content, and communicative practices required in particular academic or professional contexts. Hutchinson and Waters (1987) conceptualized ESP as a learning-centered approach in which learners' needs play a central role in course development. Similarly, Dudley-Evans and St John (1998) emphasized the importance of integrating language learning with the specialized knowledge and communicative practices of learners' target disciplines. Basturkmen (2010) further explained that ESP courses should be developed according to learners' purposes, target situations, and language requirements. From this perspective, English for Accounting should incorporate learning activities related to accounting terminology, financial statements, business correspondence, auditing, taxation, and the interpretation of financial reports. Such instruction can help students connect their English language development with the communication tasks they are likely to encounter in academic and professional settings.

An essential component of ESP course development is needs analysis. Serafini et al. (2015) emphasized the importance of systematic needs analysis for specialized learner populations, particularly in identifying the linguistic and communicative requirements of specific groups. In accounting education, needs analysis can help lecturers identify the difficulties students experience when reading accounting textbooks, interpreting financial information, understanding technical terminology, and writing accounting-related reports in English. These difficulties may arise because accounting texts contain specialized expressions, complex sentence structures, numerical information, and discipline-specific conventions that differ from those found in general English materials. Therefore, accounting-oriented English instruction should not rely exclusively on general

vocabulary and everyday conversational activities. Instead, it should provide opportunities for students to engage with authentic or appropriately adapted accounting texts and practice communicating technical information through meaningful, discipline-specific tasks.

Previous studies have explored the English language needs of accounting students and the relevance of specialized instructional materials. Mat Rahim et al. (2021), for example, investigated the English language needs of undergraduate accounting students and highlighted the importance of developing instruction that reflects students' academic and professional requirements. Research on language needs in specialized contexts generally indicates that effective ESP instruction requires alignment among learners' needs, instructional materials, classroom activities, and intended learning outcomes (Basturkmen, 2010; Serafini et al., 2015). These considerations are particularly important for accounting students because their future professional responsibilities may require them to read technical documents, interpret financial information, and communicate findings to colleagues, clients, and other stakeholders. However, the suitability of instructional materials alone does not establish whether students have developed the competence to perform these tasks successfully. It is therefore necessary to examine learning outcomes that directly reflect students' ability to use English in accounting-related contexts.

In addition to specialized content, instructional strategies can influence students' engagement and opportunities to develop language skills. Zalukhu et al. (2026), in their quasi-experimental study, investigated the effects of fun active learning and visualization strategies on EFL students' speaking skills in an Indonesian senior high school. Their research provides a relevant example of investigating instructional strategies through measurable language-learning outcomes. Active participation and visualization may offer useful pedagogical considerations for designing learning activities that help students engage with unfamiliar language and subject matter. Nevertheless, the context of their study differs from that of ESP instruction in higher education because it focused on speaking skills among secondary school students rather than technical communication among accounting students. Accordingly, their findings provide contextual support for examining instructional approaches in English language education but do not directly establish the effectiveness of ESP instruction for accounting-related communication. This distinction reinforces the need to investigate instructional outcomes within the specific academic and professional contexts for which language learning is designed.

Despite the contributions of ESP research and studies of language-learning strategies, further investigation is warranted into the relationship between ESP instruction and accounting students' technical communication competence. Research on learners' needs and instructional materials helps explain what students require from English courses, while studies of active learning examine how

particular instructional strategies may support language development. However, these areas do not necessarily establish the extent to which ESP instruction is associated with students' performance in accounting-related communication tasks. In particular, competence in technical communication involves the integrated application of specialized terminology, reading comprehension, and technical writing rather than general language proficiency alone. Students may understand basic English expressions but still experience difficulties interpreting financial statements, comprehending accounting terminology in context, or producing clear and accurate written explanations of accounting information. Therefore, examining these specific competencies can provide a more focused understanding of the relevance of ESP instruction to accounting education.

To address this research gap, the present study investigates the influence of English for Specific Purposes instruction on accounting students' technical communication competence, focusing on accounting terminology, reading comprehension, and technical writing. The study positions technical communication as a discipline-specific learning outcome and examines whether ESP instruction is associated with students' ability to understand and communicate accounting-related information in English. Its contribution lies in connecting English language instruction with the practical communication requirements of accounting education rather than treating English proficiency as a general and context-independent ability. The findings are expected to inform lecturers and higher education institutions in designing accounting-oriented English courses, selecting relevant instructional materials, and developing learning activities that integrate language skills with accounting knowledge.

Accordingly, this study aims to examine the influence of ESP instruction on accounting students' technical communication competence. It addresses the following research question: To what extent does ESP instruction influence accounting students' technical communication competence in accounting terminology, reading comprehension, and technical writing? By investigating this question, the study seeks to contribute to the development of more relevant, contextualized, and professionally oriented English language instruction in accounting education.

Method

Research Design

This study employed a quantitative approach using a quasi-experimental method to examine changes in accounting students' English language competence following the implementation of English for Specific Purposes (ESP) instruction. Specifically, the study used a **one-group pretest–posttest design**, in which the same group of students was assessed before and after the instructional intervention. The design was selected to determine whether students demonstrated measurable improvements in their ability to understand and communicate accounting-related information in English after participating in ESP-based learning.

The research design followed three main stages: pretest, instructional treatment, and posttest. The pretest ((O_1)) measured students' initial competence, the treatment ((X)) consisted of ESP-based English instruction contextualized to accounting, and the posttest ((O_2)) measured students' competence after the intervention. The design can be represented as follows:

$$\mathbf{O_1 \rightarrow X \rightarrow O_2}$$

The pretest and posttest used comparable assessment specifications to enable the measurement of changes in students' performance over the instructional period. Because the study did not involve a control group, the findings were interpreted as changes associated with the instructional intervention rather than definitive evidence of causality.

Population and Sample

The target population comprised active students enrolled in the Accounting Education Study Program who were taking an English course during the academic year in which the study was conducted. The sample was selected using purposive sampling based on criteria relevant to the research objectives. These criteria included active enrollment in the program, participation in the English course, and availability to complete both the pretest and posttest.

Students who participated in the instructional intervention and completed the required assessments were included in the final analysis. The number of participants was determined from the actual number of eligible students who completed the assessment procedures. Participation was voluntary, and students were informed about the purpose of the study and the use of their assessment data for research purposes. Student identities were kept confidential throughout data processing and reporting.

Instructional Treatment and Research Procedure

The study was conducted over one semester. The instructional treatment integrated English language learning with accounting-related topics and communication tasks to make the learning process relevant to students' academic and prospective professional needs. The learning activities emphasized accounting vocabulary, reading comprehension of accounting-related texts, and written communication in English.

The research procedure consisted of three stages.

First, the **pretest stage** was conducted to establish students' initial levels of English competence in the accounting context. The assessment focused on vocabulary knowledge, comprehension of accounting-related texts, and the ability to produce written responses using appropriate English.

Second, the **instructional treatment stage** involved ESP-based learning activities. Students were introduced to accounting-related terminology and texts, completed reading-comprehension exercises, and practiced producing written responses using relevant vocabulary and language structures. Learning materials and tasks were contextualized to accounting so that students could connect English language skills with the terminology and communication demands of their field of study.

Third, the **posttest stage** was conducted after the instructional intervention using assessment tasks aligned with the pretest in terms of content coverage, indicators, and level of difficulty. The posttest results were compared with the pretest results to identify changes in students' performance following the intervention.

Data Collection Instruments

Data were collected through objective tests and essay-based assessments designed to measure students' English competence in accounting-related contexts. The instruments assessed three principal dimensions.

The first dimension was **accounting vocabulary mastery**, which measured students' understanding and use of terminology commonly encountered in accounting texts and communication. The second dimension was **reading comprehension**, which assessed students' ability to identify main ideas, locate relevant information, interpret terminology in context, and understand the meaning of accounting-related passages. The third dimension was **technical writing**, which measured students' ability to communicate accounting-related information in written English, including the organization of ideas, appropriate use of accounting terminology, grammatical accuracy, and clarity of expression.

Objective items were used to assess vocabulary and reading comprehension, while essay-based tasks were used to evaluate students' written communication. The writing component was assessed using a scoring rubric covering content relevance, organization, accounting vocabulary, grammatical accuracy, and clarity. The assessment criteria were applied consistently to the pretest and posttest to support a meaningful comparison of student performance.

Validity and Reliability of the Instruments

Instrument validity and reliability were considered to ensure that the assessments provided appropriate and consistent measurements of students' competence. Content validity was examined by reviewing the alignment between the assessment items, the research objectives, the ESP learning materials, and the targeted learning outcomes. Expert review was used to assess the relevance, clarity, and appropriateness of the test items and writing rubric for accounting students. Revisions were made where necessary before the instruments were used in the study.

Instrument reliability was evaluated using a procedure appropriate to each assessment format. For objective items scored as correct or incorrect, internal consistency could be examined using the Kuder–Richardson Formula 20 (KR-20) or Cronbach's alpha, depending on the instrument structure. For writing assessments, the scoring rubric was applied consistently; where more than one rater was involved, inter-rater reliability was examined using an appropriate statistic. Reliability coefficients and validation outcomes were reported based on the actual instrument-testing results.

Data Analysis Techniques

The collected data were analyzed using descriptive and inferential statistics. Descriptive statistics, including the mean and standard deviation, were calculated to summarize students' pretest and posttest performance. The mean scores were compared to describe the direction and magnitude of the observed changes in accounting vocabulary mastery, reading comprehension, technical writing, and overall performance.

Before conducting inferential analysis, the distribution of the pretest–posttest difference scores was examined using the Shapiro–Wilk test and, where appropriate, graphical inspection. A paired-samples t-test was used to determine whether the difference between the pretest and posttest mean scores was statistically significant, provided that the relevant assumptions were reasonably satisfied.

Statistical significance was evaluated at the .05 level, and the results were reported using the test statistic, degrees of freedom, p-value, and 95% confidence interval for the mean difference. An effect size, such as Cohen's *d* for paired observations ((d_z)), was also calculated to describe the magnitude of the observed change.

If the difference scores substantially violated the assumptions required for the paired-samples t-test, the Wilcoxon signed-rank test was considered as a non-parametric alternative. The choice of statistical procedure was based on the characteristics of the observed data rather than on the desired outcome.

The analysis focused on determining whether students' posttest performance differed significantly from their pretest performance after the ESP-based instructional intervention. The statistical findings were interpreted alongside the study design and its limitations. In particular, the absence of a control group was acknowledged when discussing the extent to which the observed changes could be attributed to the intervention.

Findings and Discussion

Findings

The comparison of students' pretest and posttest performance indicated an improvement in learning outcomes following the implementation of English for Specific Purposes (ESP)-based instruction. Before the intervention, students' performance was described as being in the low category, whereas their posttest performance was reported to be in the good category. This pattern suggests that students performed better after participating in English instruction contextualized to accounting. However, the magnitude and statistical significance of this improvement should be established through the actual pretest and posttest scores and the corresponding statistical analysis.

The observed changes were examined across three areas: technical vocabulary mastery, reading comprehension, and writing competence in accounting-related contexts.

Mastery of Technical Vocabulary

The findings indicated improvement in students' understanding of accounting-related English terminology, including terms such as *balance sheet, income statement, depreciation,* and *accrual basis*. These terms represent concepts that students encounter in their academic discipline and may also need to use in professional settings.

One possible explanation for this improvement is that the ESP-based instruction provided opportunities for students to encounter specialized vocabulary within meaningful accounting contexts. Rather than learning English words in isolation, students worked with terminology connected to concepts familiar from their field of study. This contextualization may have helped them associate English expressions with accounting concepts and recognize their meanings in discipline-specific situations.

The finding is consistent with Prasongko et al. (2025), who examined ESP programs and accounting students' job readiness and reported benefits related to understanding accounting terminology and professional communication. Their study provides relevant contextual support for the importance of accounting-oriented English instruction. Nevertheless, the present study's pretest–posttest findings should be interpreted as evidence of observed changes in vocabulary performance, while stronger conclusions about the effectiveness of the intervention require consideration of the research design and statistical results.

The pedagogical implication is that ESP instruction for accounting students should incorporate technical vocabulary into authentic or realistic disciplinary tasks. Activities involving financial statements, accounting reports, and explanations of accounting concepts may help students connect language learning with the communicative demands of their discipline.

Ability to Understand Reading Texts

The findings also suggested improvement in students' ability to understand English reading materials related to accounting. Students appeared better able to interpret specialized terms in context, identify relevant information, and understand the meanings conveyed in accounting-related passages.

This improvement may indicate that contextualized reading activities supported students' development of discipline-specific comprehension. Accounting texts often contain terminology whose meaning depends on the conceptual and professional context in which it appears. Consequently, students need more than general vocabulary knowledge; they also need to interpret language in relation to accounting concepts and the purpose of a text.

This interpretation is compatible with Ismalinda's (2024) study of English for Specific Purposes for accounting students at a vocational high school in Batanghari. The study reported that students perceived the vocabulary, grammar, reading passages, and speaking exercises in their English textbook as relevant to their accounting major. Although Ismalinda's study focused on students' perceptions of instructional materials rather than measuring pretest–posttest gains, it supports the relevance of aligning English learning content with students' disciplinary needs.

The present finding therefore highlights the potential value of using accounting-related reading materials in ESP instruction. Reading activities can be designed around financial statements, introductory accounting reports, and explanatory texts. Students can be guided to identify main ideas, interpret technical terms, distinguish related concepts, and extract information relevant to accounting tasks. Such activities may help bridge general English proficiency and the ability to understand discipline-specific texts.

Ability to Write and Communicate

The findings further suggested improvement in students' ability to construct sentences and paragraphs related to accounting concepts in English. Students appeared better able to organize information, use accounting terminology, and express ideas in written form. The reported increase in confidence in oral communication may also indicate a positive classroom experience; however, speaking confidence and oral proficiency should be treated as distinct outcomes unless they were measured directly using appropriate instruments.

A possible interpretation is that the integration of language learning and accounting content gave students a clearer communicative purpose for using English. When students practice explaining accounting concepts, describing financial information, or composing short accounting-related texts, they can develop language skills alongside their understanding of disciplinary content. The relevance of the tasks may also help students recognize how English can be used in academic assignments and future professional communication.

Prasongko et al. (2025) reported that ESP programs for accounting students can support professional communication and understanding of accounting terminology. This provides a relevant point of comparison for interpreting the present findings. However, the relationship between the two studies should not be overstated: the present study examined changes in student performance before and after instruction, whereas Prasongko et al. investigated the contribution of ESP programs to job readiness through survey and interview data.

The instructional implication is that accounting-focused ESP courses should include structured writing tasks, such as describing financial statements, summarizing accounting information, and explaining basic accounting procedures. Feedback on content relevance, organization, vocabulary, grammar, and clarity can help students improve their written communication. If oral communication is also a learning objective, it should be assessed separately through activities such as brief presentations or explanations of accounting concepts.

Discussion

The overall findings suggest that ESP-based English instruction contextualized to accounting may support students' development of discipline-specific language competence. The reported shift from a low pretest category to a good posttest category, together with the observed changes in vocabulary, reading, and writing, indicates that the instructional approach may have helped students engage with English through content relevant to their field of study.

One possible explanation is the alignment between instructional content and learners' academic and professional needs. In ESP, language learning is organized around the purposes for which learners need to use English. For accounting students, these purposes may include understanding financial terminology, reading accounting-related documents, explaining concepts, and preparing written reports.

When learning tasks reflect these purposes, students have opportunities to connect language forms with meaningful disciplinary content.

This interpretation is supported by research on ESP for accounting students. Prasongko et al. (2025) reported that ESP programs were associated with students' understanding of accounting terminology and professional communication. Similarly, Ismalinda (2024) found that accounting students considered English materials relevant when the vocabulary, grammar, reading passages, and speaking activities aligned with their field of study. Together, these studies reinforce the importance of disciplinary relevance in ESP course design, although they provide different types of evidence and should not be treated as direct replications of the present pretest posttest study.

The findings can also be interpreted in relation to the three assessed language areas. First, the improvement in technical vocabulary suggests that discipline-specific terms may be easier to learn when they are introduced and practiced in accounting contexts. Second, the reported improvement in reading comprehension suggests that accounting-related texts can provide meaningful opportunities to interpret vocabulary and information within a coherent disciplinary framework. Third, the improvement in writing performance suggests that students may benefit from opportunities to use English to communicate accounting concepts rather than practicing language forms without a clear communicative purpose.

Taken together, these findings suggest that accounting-focused ESP instruction should integrate vocabulary learning, reading comprehension, and writing practice rather than treating them as entirely separate skills. For example, students could read a short passage explaining a balance sheet, identify and discuss its key terminology, and then write a brief explanation of the information presented. Such integrated activities create a connection between receptive skills, which involve understanding information, and productive skills, which involve communicating that information.

Nevertheless, the findings should be interpreted cautiously. The one-group pretest–posttest design does not include a control group, meaning that the observed changes cannot be attributed exclusively to ESP instruction. Other factors, such as students' exposure to English outside the classroom, familiarity with the assessment, or general learning progress during the semester, may also have contributed to the results. Furthermore, the reported categories of "low" and "good" should be supported by the assessment criteria, while claims of statistical significance require the corresponding inferential test results.

Future studies could strengthen the evidence by including a comparison group, reporting the sample size and descriptive statistics, and presenting the results of the paired-samples t-test or an appropriate non-parametric alternative. Reporting effect sizes and confidence intervals would also help readers assess the magnitude and precision of the observed changes. In addition, separate measures of vocabulary, reading, writing, and speaking would make it possible to determine

which aspects of accounting-related English competence respond most strongly to the instructional approach.

In practical terms, the findings support continued consideration of ESP materials that reflect accounting students' academic and professional communication needs. Lecturers can use accounting-related texts, technical vocabulary exercises, and structured writing tasks to make English learning more relevant to students' field of study. The extent of the intervention's effectiveness, however, should ultimately be judged from the complete statistical evidence and the limitations of the research design.

Conclusion

This study examined the implementation of English for Specific Purposes (ESP)-based instruction to support Accounting Education students' technical communication competence. The findings indicated an improvement in students' performance from the pretest to the posttest, particularly in technical vocabulary mastery, reading comprehension, and writing related to accounting contexts. These results suggest that contextualizing English instruction to students' academic discipline may help them develop language skills relevant to accounting-related communication. However, the extent of this improvement should be interpreted in accordance with the statistical evidence and the limitations of the research design.

The findings have practical implications for English language teaching in Accounting Education. Lecturers and curriculum developers should consider integrating ESP principles into English courses by aligning learning objectives, instructional materials, classroom activities, and assessment tasks with students' academic and prospective professional needs. Accounting-related reading materials, technical vocabulary exercises, report-writing tasks, and opportunities to explain accounting concepts in English could be incorporated into the curriculum. Such curriculum development may help bridge the gap between general English proficiency and the discipline-specific communication skills required in academic and professional settings.

Several limitations should be acknowledged. First, the study was conducted at a single institution, which may limit the generalizability of the findings to Accounting Education students in other institutions or educational contexts. Second, the one-group pretest–posttest design did not include a control group. Therefore, although students' performance improved following the instructional intervention, the study cannot establish that ESP-based instruction alone caused the observed changes. Third, the findings were based on the language competencies assessed by the research instruments; broader claims about oral communication competence or workplace readiness require additional evidence if these outcomes were not directly measured.

Future research should employ a mixed-methods approach to provide a more comprehensive understanding of the contribution of ESP-based instruction to

students' technical communication competence. Quantitative data from pretests, posttests, and appropriate comparison groups could be combined with qualitative data from interviews, classroom observations, and student reflections. This approach would help researchers examine both the extent of students' performance changes and their experiences of learning English through accounting-related content. Further studies involving multiple institutions and larger samples are also recommended to improve the transferability of the findings. In addition, future research could investigate whether improvements in academic English performance translate into stronger communication skills during internships or in professional accounting environments.

In conclusion, ESP-based instruction represents a relevant approach for connecting English language learning with the academic and professional needs of Accounting Education students. By developing discipline-specific materials, integrating authentic communication tasks, and assessing language competence in meaningful accounting contexts, higher education institutions can make English instruction more responsive to students' future learning and career requirements. Continued empirical investigation is necessary to establish the effectiveness of this approach across different settings and to identify the instructional practices that best support students' technical communication development.

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