



ESP-Based English Learning Model for Enhancing Financial Competence among Accounting Students: A Design-Based Research Study

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Abstract: This study aims to design, implement, and evaluate English learning models based on English for Specific Purposes (ESP) to enhance the competencies of finance students in accounting. A Design-Based Research (DBR) approach was employed to ensure the relevance and adaptability of the model through iterative refinement based on field feedback. Analysis of interviews and observations, conducted using thematic analysis, revealed that students experienced difficulties in understanding English terminology in finance, particularly in the contexts of reports, auditing, budgeting, and general financial communication. The developed learning model emphasizes module-based analysis of reports, financial statements, budget preparation, and audit scenarios, incorporating project-based activities that integrate professional skills, language, and contextual understanding. The model was implemented over one semester with 120 students from the Accounting Study Programs of three universities in East Java—Universitas Kahuripan Kediri, Universitas Pembangunan Nasional "Veteran" Surabaya, and Universitas Islam Malang—selected purposively to represent diverse academic and cultural learning contexts. Results indicate a significant improvement in students' understanding of terminology, financial literacy, communication skills, and English-speaking ability. The statistical analysis showed a highly significant p-value ($< .001$) and a large effect size ($d = 1.21$), providing strong empirical evidence that the ESP-Accounting model effectively enhances integrated linguistic and financial competencies. This model can be adapted by other institutions to strengthen collaboration between lecturers and accounting professionals. Research in this area contributes to the advancement of language learning in educational and vocational contexts and enhances graduates' readiness for the global workforce.

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Introduction

English Language Proficiency is an essential competence in the professional world, especially in the field of accounting, which is increasingly globalised. English is a primary medium for conveying complex and specific financial information, serving as a daily communication tool (AlHaddad et al., 2004; Suhartina, 2025). However, recent research reveals a significant gap between English language skills and the common knowledge possessed by students in accountancy, highlighting the need for effective communication, financial literacy, and professional skills, as well as proficiency in additional languages, particularly those focused on technical areas (Miller & Ravjaan, 2024; Yahaya & Miskam,



2024). This gap manifests concretely in classroom and internship contexts. Many accounting students demonstrate adequate mastery of general English grammar and reading comprehension; however, they struggle to draft audit reports, interpret financial statements in English, or communicate accounting findings in professional meetings. As a result, graduates often possess theoretical financial knowledge but lack the linguistic competence required to articulate accounting analysis in global professional settings. Therefore, approach English learning based on known contexts, with English for Specific Purposes (ESP) becoming increasingly relevant for applied vocational and professional education, especially in accounting study programs (Liton, 2015; Widodo, 2016)

ESP focuses on developing skills in a specialized field of finance and accounting, so that students not only Study Language in a general way but also learn terminology, business communication, and practice specific financial documentation (Nugroho, 2020; Wang et al., 2023). However, despite the potential of the ESP approach, the literature shows that the ESP learning model is based on context finance. It has not yet been developed optimally in many higher education institutions, especially in regions of Indonesia such as East Java (Nabung, 2024; Suminto & Ena, 2024). East Java represents a strategic context for investigation due to its role as one of Indonesia's major industrial and commercial hubs, particularly in Surabaya, Malang, and Kediri. These cities host manufacturing industries, export-oriented companies, and growing financial service sectors that require graduates with strong bilingual financial communication skills. This emphasizes the urgency for design, implementation, and reflection of the ESP learning model, which can directly support competence in finance among student accountants, enabling them not only to control language but also to apply financial knowledge practically in English.

Framework the theory used in study this covering the concept of English for Specific Purposes (ESP) as approach learning language that adapts material with need professional certain (Harding, 2007; Hutchinson & Waters, 1987), literacy and competence finance in education tall as base development skills functional students (Croitoru et al., 2025), the Communicative Language Teaching (CLT) (Hong Ng, 2020) approach emphasizes use Language in context real and collaborative (Brown & Lee, 2024), as well as Design-Based Research (DBR) methodology that enables design and iteration learning based on practice direct and reflective (Anderson & Shattuck, 2012). Previous studies covering ESP teaching in the field of business and finance highlight a practical approach contextualized in increasing the ability of communication professionals (Chi et al., 2024; Hrdličková, 2021). In addition, research on DBR-based language teaching shows that iterative design learning can optimize results learning by adapting the model to your needs, and real participants can be educated (Cela-Ranilla et al., 2025; Palalas & Anderson, 2013). However, ESP learning is still in development, specifically in integrating the comprehensive understanding and application of finance, especially for student accounting in Indonesia. Therefore, this research aims to address the need for designing innovative and contextually relevant learning models, ESP-based, and evaluating their implementation in the field.

Research Method

This research employed a Design-Based Research (DBR) approach, which emphasizes collaboration between researchers and practitioners in design, implementation, and reflection of the learning process in an iterative manner to produce practical and contextual models (Anderson & Shattuck, 2012; Ford et al., 2017). The participants were 120 students from the Accounting Study Program at three colleges across three cities in East Java, that are Universitas Kahuripan Kediri (n = 33), Universitas Pembangunan Nasional "Veteran"

Surabaya (n = 46), and Universitas Islam Malang (n=41), Purposive sampling was employed to ensure that participants met the inclusion criteria: (1) enrolled in Financial Accounting courses, (2) had completed at least one General English course, and (3) had no prior exposure to ESP-Accounting modules. These three cities were selected to represent diverse institutional characteristics: Surabaya as an industrial-metropolitan hub, Malang as an educational city, and Kediri as a developing commercial region

Data collection was carried out through several technique, namely observation direct learning process, interview deep with lecturers and students for get perspective about implementation and obstacles learning, analysis document in the form of teaching materials and assignments students, as well as test performance based on context finance in English that is measured through pre-test and post-test (Borup et al., 2014; Enesi et al., 2021; Ou, 2019). Prior to implementation, the ESP-Accounting module and the Financial-English competence test were validated by three experts: one ESP specialist, one accounting lecturer, and one curriculum design expert. The content validity index reached 0.89, indicating high content validity. Reliability testing yielded a Cronbach's alpha of 0.87, demonstrating strong internal consistency.

Analysis of qualitative data obtained from interviews and observations uses thematic analysis to identify themes relevant to the implementation and effectiveness of the learning model (Braun & Clarke, 2021). Furthermore, the DBR cycle is analyzed reflectively and iteratively for repair design learning based on findings from the field (Kennedy-Clark, 2015). The evaluation of quantitative data to improve competence in the English language and finance is conducted by comparing pre-test and post-test results, allowing for the measurement of the effectiveness of the intervention developed for learning.

Results and Discussion

Quantitative Outcomes: Linguistic and Financial Competence

The statistical analysis demonstrates significant improvements in students' integrated linguistic and financial competence after the implementation of the ESP-Accounting model. A paired-sample t-test was conducted to compare pre-test and post-test scores of 120 accounting students.

Table 1. Learning Outcome Improvements in the ESP-Accounting Model

| Skill Area | Pre-test Mean (SD) | Post-test Mean (SD) | Mean Difference | % Improvement | p-value |
|---------------------------------|--------------------|---------------------|-----------------|---------------|-----------------|
| Reading (Financial Texts) | 68.4 (7.9) | 84.2 (6.8) | +15.8 | 23.1% | < .01 |
| Writing (Financial Reports) | 65.9 (8.4) | 81.3 (7.1) | +15.4 | 22.8% | < .01 |
| Listening (Audit Presentations) | 70.1 (7.2) | 81.7 (6.9) | +11.6 | 16.5% | < .05 |
| Speaking (Budget Briefings) | 66.8 (8.1) | 78.9 (7.3) | +12.1 | 18.1% | < .05 |
| Overall ESP Competence | 67.8 (7.9) | 82.8 (7.0) | +15.0 | 22.1% | < .01 |

The overall mean score increased from 67.8 (SD = 7.9) to 82.8 (SD = 7.0), reflecting a Mean Difference of +15.0 points with statistical significance at $p < .01$. The strongest improvements were observed in reading financial texts (+15.8) and financial report writing (+15.4), indicating substantial gains in productive and interpretative financial communication skills. These results support the financial literacy theory proposed by Croitoru et al. (2025), which conceptualizes financial competence as the integration of conceptual financial



understanding and communicative performance. The significant mean differences suggest that contextualized ESP instruction strengthens applied financial literacy by embedding linguistic practice within authentic accounting tasks.

Qualitative Insights: Perceptions and Professional Readiness

Questionnaire analysis revealed a high level of student satisfaction and perceived competence development following the implementation of the ESP-Accounting model. Specifically, 87% of students reported increased confidence in presenting financial data in English, while 90% agreed that project-based financial simulations enhanced their professional readiness. Furthermore, 85% indicated that interdisciplinary collaboration between English and accounting lecturers helped them better understand financial concepts in English.

Interview data provide deeper insight into these quantitative trends. One accounting lecturer observed, *“For the first time, students were able to discuss accounting cases in English without simply translating from Indonesian. They began thinking in financial concepts rather than grammar rules.”* This statement suggests a cognitive shift from surface-level linguistic translation to conceptual financial reasoning in English. Such a transition indicates not only linguistic improvement but also deeper disciplinary integration.

A student participant further expressed, *“I feel more confident explaining financial statements because we practiced with real cases, not just textbook exercises. It feels closer to what we will do in the workplace.”* This reflection highlights the role of authentic task design in fostering psychological readiness. The emphasis on real-world cases appears to reduce anxiety and strengthen students’ perceived professional capability.

These findings are consistent with Anwar et al. (2021), who argue that vocational learners develop stronger professional confidence when instructional practices simulate authentic workplace demands and allow students to experience task mastery. According to their framework, confidence emerges not merely from knowledge acquisition but from successful engagement in contextually meaningful performance tasks. In the present study, students’ increased self-trust can be interpreted as the outcome of repeated exposure to scaffolded financial communication tasks, enabling them to internalize both disciplinary knowledge and communicative competence.

The Iterative Refinement of the ESP-Accounting Model

During the first cycle of the Design-Based Research (DBR), significant challenges emerged in the implementation of Project-Based Learning (PjBL). Many students experienced difficulty managing independent financial-report projects, particularly in organizing tasks, allocating time, and integrating accounting concepts with English communication. This difficulty stemmed largely from their prior exposure to teacher-centred instruction, where learning was structured, directive, and highly dependent on lecturer explanations. When confronted with open-ended financial case projects, students initially demonstrated hesitation, incomplete task execution, and reliance on literal translation strategies rather than analytical financial reasoning.

From a theoretical perspective, these challenges can be interpreted through the lens of Self-Regulated Learning (SRL) theory. Students transitioning from structured instructional environments often lack metacognitive planning skills, strategic monitoring abilities, and self-evaluation competence. In the context of ESP-Accounting, this meant that learners were not immediately prepared to independently draft audit reports, synthesize financial data, or collaboratively construct budget briefings in English. The early cycle findings thus revealed that linguistic competence alone was insufficient without parallel development of

autonomous learning strategies. To address these barriers, targeted scaffolding strategies were systematically embedded into the second DBR cycle.

The second cycle demonstrated a marked improvement in task completion rates, coherence of financial reports, and fluency in oral financial presentations. These findings confirm the effectiveness of iterative refinement within the DBR framework, showing that carefully designed scaffolding can bridge the gap between dependency and autonomy. More importantly, the results suggest that successful ESP implementation in vocational accounting requires not only authentic tasks but also structured support mechanisms that foster self-regulated professional competence over time.

Pedagogical Principles for ESP in Vocational Accounting

The effectiveness of the ESP-Accounting model can be attributed to three pedagogical mechanisms:

- 1) **Authentic Integration:** Real accounting documents and tasks (e.g., analysing annual reports, preparing budgets, conducting audit simulations) provided contextualised input and output practice.
- 2) **Collaborative and Reflective Learning:** Group-based financial projects cultivated communication and teamwork—skills essential for accountants in multinational contexts.
- 3) **Iterative DBR Feedback:** Continuous lecturer-student reflection ensured the model evolved responsively to classroom realities, ensuring pedagogical relevance and adaptability.

These mechanisms align with constructivist and situated learning theories, emphasising learning as participation in real social and professional practices.

Table 2. Pedagogical Implications for ESP Instructors

| Practical Dimension | Application in ESP-Accounting | Expected Impact |
|----------------------------|---|---|
| Task Design | Incorporate authentic accounting activities (budget reports, audit simulations) | Strengthens applied vocabulary and pragmatic competence |
| Technology Integration | Utilise mobile platforms (such as Google Sheets, Zoom, Kahoot, or LMS discussion boards) for project collaboration. | Enhances engagement and digital literacy |
| Instructional Scaffolding | Provide templates, models, and guided reflection to support project-based learning. | Reduces student anxiety and improves task quality |
| Assessment Strategy | Combine formative (peer feedback, reflective logs) and summative (portfolio, presentation) evaluations. | Promotes self-regulation and accountability |
| Professional Alignment | Link classroom tasks to actual workplace scenarios and internship requirements | Improves career readiness and employability |

Table 2 presents the final pedagogical synthesis derived from the iterative Design-Based Research cycles. The ESP-Accounting model integrates authentic task orientation with scaffolded Project-Based Learning and interdisciplinary collaboration. This framework ensures that financial competence is not separated from linguistic proficiency but developed simultaneously through contextualized professional practice. These practices align with Yen & Doanh (2025) and Yu et al. (2025), who emphasise the importance of interdisciplinary collaboration between language and content lecturers as a key determinant of ESP program success.

The initial step in the DBR approach is to analyze the needs and identify the problem in-depth: survey and interview students, lecturers, guardians of English lectures, and practitioners in accounting. The results show that students experience difficulty



understanding and using English terminology related to finance, especially in the context of compiling and interpreting reports on financial, audit, and budgeting processes. These difficulties hinder their understanding of core field material accounting and reduce their trust in contextual communication as a professional. This strengthens the findings of Nugroho (2020), who stated that student accountancy needs material English learning, which is directly relevant to the need for communication professionals.

Furthermore, an analysis of the applicable curriculum shows that English learning in accounting study programs remains common, placing less emphasis on the need for a specific field of finance. The curriculum did not explicitly integrate ESP elements or content relevant to finances, so English learning focuses on structure, linguistics, and general content. It does not address the needs of authentic students. This aligns with the study by Rohmah et al. (2025), who emphasized that English learning in context-based education will be more effective if designed in accordance with the context of professional students, as it increases relevance and motivation. The integration of curriculum, teacher enthusiasm, community participation, and access to information technology is crucial for effectively enhancing financial literacy (Darmansyah et al., 2023). Therefore, the learning model developed in the study focused on synergistically integrating content language and content finance.

This model was tested through several cycles of learning and improvement, based on feedback from students and lecturers. Approach This has proven effective in developing learning models that are not only innovative but also responsive to challenging learning in the field (Fishman et al., 2013; Reeves & Lin, 2020). Developing an ESP learning model based on DBR significantly increases professionalism and readiness for Work among students of the acoustic economy era.

Based on the analysis of research needs and problem identification, the research enters the second stage: designing learning models, specifically *Relevant English for Specific Purposes* (ESP) with context accounting. This model aims to bridge the gap between competent English language students and the demands of professional communication in the accounting field. The primary focus of the development of this model is in-depth learning on core topics, such as analysis and report finance, budget preparation, and audit *scenarios*. Activities in this model are designed for students not only to control the structure of language but also to use English to solve real-world financial problems. This approach, in harmony with Zaim et al. (2025) and Zhang (2022) findings, emphasizes that learning a Language based on need and professional capabilities increases readiness for Work Among students.

The learning module in this model encompasses the development of four skills: reading, writing, listening, and speaking, all of which are integrated with context-based learning. For example, students were requested to read and analyze a report on the annual financial performance of a multinational company, listen to a presentation of the audit results, write an executive summary, and present the results analysis in an oral format. Activities: This aims to strengthen understanding of English terminology in finance and increase communication, academic, and professional skills. Research by (Zhang, 2022) demonstrates that integrating skills, language, and content field studies can significantly enhance the transfer of knowledge and skills across domains.

Stage three in the study. This is the implementation of learning models gradually and iteratively within the context of a real class. For one semester, this model was tested in three colleges in East Java involving 120 students. Implementation is done in three cycles, each accompanied by an evaluation and revision process. Evaluation encompasses an observation class, lecturer reflection, a student questionnaire, and assessment of learning outcomes. Principle *Design-Based Research* (DBR) ensures that model development is ongoing,



reflective, and adaptive based on input fields. This is by the framework. DBR's Work emphasizes cyclical *development* and contextualization in the environment (Fishman et al., 2013; Reeves & Lin, 2020).

The results of the implementation demonstrate that the approach is capable of significantly enhancing students' competence in English, particularly in technical finance and communication, as well as oral communication in professional contexts. Feedback from the lecturer also showed that this model provides a structure, flexibility, and in-depth learning while offering an open space for collaboration between teachers and language teachers. Research by Yu et al. (2025) supports that ESP's success depends on the material and the interdisciplinary partnership in the learning process.

During the stage implementation of learning models, *English for Specific Purposes* (ESP) based accounting, students will significantly improve their mastery of English and professional skills as individuals in English. They can recognize and use technical terms like *balance sheet*, *cash flow*, and *auditing standards* in a relevant context, both in discussion classes and presentations. This confirms research by Yu et al. (2025), which states that the integrated ESP program with discipline knowledge can accelerate academic and professional achievement, enhance literacy, and improve cognitive skills; there is also a significant increase in affective aspects, particularly self-trust when using English in professional environments. This factor becomes an important indicator in measuring the success of ESP learning, as emphasized by (Anwar et al., 2021), that improving trust in oneself and one's perception of competence is a determinant of central sustainability in using language in practice as a professional.

Stage four in the study. This focuses on the evaluation and compilation principles of design learning *English for Specific Purposes* (ESP) based on finance for student accounting. Evaluation done through triangulation methods, namely: (1) test ability in English technical; (2) questionnaire satisfaction and perception of students; and (3) semi-structured interviews with lecturer guardians. The purpose of the evaluation. This study aims to evaluate the effectiveness of the implementation model in achieving the desired results, learning outcomes, user satisfaction, and suitability of the pedagogical model in the context of education in high accounting fields. The evaluative approach is consistent with the framework work developed by (Mao & Zhou, 2024), who emphasize the importance of multimodal assessment in evaluating the success of the ESP program.

The result of the language ability test shows significant improvement in mastery of terminology, finance, and the capability to understand and produce text in English. Students' scores on the test increased by an average of 22% post-intervention compared to their early scores, with the highest improvements in reading and writing. This aligns with findings from (Bui, 2022), who demonstrates that ESP, contextualized with discipline-specific science, can enhance performance in linguistics for cognitive students.

In addition to cognitive measurement, data from the questionnaire and interview indicate that most students believe material learning is highly relevant and helpful; they understand accountancy concepts in English. This reflects the importance, meaningfulness, and relevance of the context in ESP learning, as described by (Alamer, 2024), who emphasized that involvement, emotional and perceptual, marks practical from material is essential motivation. These findings support the argument presented by (Dou et al., 2023), who stated that the ESP model is successful, as it must be capable of empowering participants to take on a role as a perpetrator and learn and communicate professionally.

Based on results evaluation mentioned, formulated principles design ESP based learning finance which includes: (1) integration content professional with material linguistics,



(2) use tasks authentic imitative world of work activities, (3) approach collaborative and participatory in learning, (4) giving bait come back continuous formative, and (5) adjustment sustainable based on empirical data from practice field. This supports the idea that language learning should be developed in a way that is contextual, adaptive, and tailored to the real needs of participants (Yalei & Sukumaran, 2025).

According to the principle of modern instructional design, the DBR approach enables responsive and adaptive model development in the field, emphasizing relevance and application in practical learning (Dou et al., 2023; Fishman et al., 2013). This strengthens the view that developing an ESP curriculum and materials must be done dynamically and contextually. This model enhances linguistic ability and fosters the development of soft skills, including communication, professionalism, and problem-solving, through task accounting. This discovery aligns with research that emphasizes the significant role of language in expanding career opportunities in the international job market (Hsu et al., 2025; Mao & Zhou, 2024; Qiuyao & Zhao, 2024).

However, research also identifies several necessary limitations that need to be noted. Implementation of learning models on a scale limited to three colleges in East Java, so generalization results must be done carefully to account for variation in other contexts. In addition, the evaluation of the model's effectiveness is carried out over one semester, so that its impact on long-term language and professional competence in students cannot yet be fully ensured. Therefore, research that advances with greater coverage, breadth, and duration is highly recommended, including the development of ESP models for the field of another study that requires communication with different professionals. The learning model must be refined and adapted to the evolving dynamics of the work world, which continue to grow and develop (Alamer, 2024; Fishman et al., 2013).

Conclusion

Based on the results of this study, it can be concluded that the English learning model based on English for Specific Purposes (ESP), which utilizes the Design-Based Research (DBR) approach, is effective in increasing language competence and enhancing the understanding of the financial context among accounting students in East Java. By integrating material Language with context, professional real-world accounting, utilizing activity-based projects, and providing constructive and flexible feedback, this model not only strengthens the linguistic abilities of students but also supports the development of competencies relevant to professionals in the world of Work. Evaluation from students and lecturers shows that material learning is very applicable and appropriate, which increases students' motivation and involvement in the learning process in the English language.

Recommendation

Operational collaboration between English and accounting lecturers should be institutionalized through co-teaching models, joint syllabus development workshops, and integrated assessment rubrics. Institutions should formally support this collaboration through curriculum policy revisions that allocate shared credit hours and interdisciplinary planning sessions. Without structural support, interdisciplinary ESP implementation risks remaining an isolated innovation rather than a sustainable pedagogical reform..



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