

English Learning Needs of Accounting Students: A Basis for ESP Module Development

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ABSTRACT

This study investigated the English learning needs of 55 accounting students at Pattimura University to inform the development of an ESP module. Data were collected through a structured questionnaire administered in Indonesian, covering learning objectives, self-reported proficiency, preferred topics, language task preferences, and exercise format preferences, and analyzed using frequencies and percentages. The findings revealed that academic purposes dominated students' learning motivations (49.1%), followed by career preparation (25.5%). Speaking emerged as the weakest skill, with the highest proportion of beginners (29.1%) and no advanced-level reporters, while reading showed the strongest profile (76.4% intermediate). Students preferred foundational business topics over specialized content and gravitated toward structured, scaffolded task formats such as summary writing, note completion, and contextual vocabulary gap-fill exercises. Based on these findings, the study proposes a five-unit module framework that maps empirically preferred topics and task types onto a scaffolded instructional sequence for ESP curriculum development at the institutional level.

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INTRODUCTION

Accounting as a profession operates through English. International Financial Reporting Standards are published in English, multinational audit firms conduct their internal communication in English, and the academic literature that shapes accounting education is overwhelmingly anglophone (Dunakhir & Osman, 2023). For students enrolled in accounting programs at Indonesian universities, this creates a concrete problem: the English instruction they receive during their undergraduate years is rarely designed to prepare them for the specific reading, writing, listening, and speaking tasks their discipline will demand (Nawir et al., 2021). Frequently, the teaching materials used are too heavily focused on General English and fail to reflect the authentic professional communication situations required in the accounting field (Alhaq & Wirza, 2022; Ulyani & Anggraini, 2025).

The nature of this mismatch has been documented from multiple angles. Accounting students who use English as a second language face difficulties that extend well beyond grammar and basic comprehension. Limited English proficiency has been shown to hamper students' understanding of accounting concepts, leading them to rely on surface-level memorization rather than genuine conceptual engagement (Umar & Olowo, 2024). When students cannot parse the language of audit reports, taxation regulations, or budgeting documents, they lose access not only to the content itself but to the analytical processes that content is meant to support. A related set of challenges has been documented among accounting interns in Malaysian workplaces, where difficulties with professional terminology, unfamiliar accents, and the communicative demands of real-time business interaction have revealed a substantial gap between what classroom English instruction provided and what the workplace actually requires (Musa et al., 2023).

English for Specific Purposes offers a principled response to this gap. Rather than teaching English as a generic skill set and hoping that learners will transfer those skills to their professional contexts, ESP begins with the target context itself and works backward to determine what language competencies, task types, and content areas should populate the curriculum (Hyland, 2022). For accounting students, this means building courses around the texts they will actually read, the genres they will actually produce, and the spoken interactions they will actually participate in. The effectiveness of this approach, however, depends on a critical precondition: accurate knowledge of what the target learners need. Communicative competence in ESP contexts can only be developed when instruction is grounded in authentic language use patterns drawn from specific professional fields, an argument that reinforces the centrality of empirical needs analysis (Aguaguña Pilla et al., 2025).

Needs analysis, the systematic process of gathering and interpreting information about learners to inform curriculum design, has been recognized as the foundational step in ESP development since the field's early theoretical formulations (Hutchinson & Waters, 1987). The rationale is straightforward: without evidence about what students currently know, what they need to learn, and how they prefer to learn it, instructional designers are working from assumptions rather than data. At the same time, research has shown that English textbooks used in Indonesian accounting programs are often misaligned with students' actual needs (Alhaq & Wirza, 2022), underscoring the risk of designing materials without first consulting learners themselves.

At the Faculty of Economics and Business, Pattimura University, no systematic needs analysis has been conducted to inform English language instruction for accounting students. The existing English course follows a general curriculum that does not differentiate between the needs of accounting students and those of students in other programs within the faculty. This study addresses that gap by investigating the following research question: What are the English-learning needs of accounting students at Pattimura University regarding learning objectives, self-reported proficiency levels, preferred topics, language-task preferences, and learning-format preferences?

LITERATURE REVIEW

English for Specific Purposes in Higher Education

ESP as an approach prioritizes learners' target situations and the communicative tasks those situations demand, rather than building a course around an abstract inventory of grammatical structures or vocabulary lists (Hyland, 2022). This orientation responds to the empirical reality that language use

varies systematically across professional contexts: the English of accounting differs from the English of engineering or medicine in its vocabulary, discourse conventions, and genre structures. Three characteristics define ESP practice in higher education: a focus on specific learner needs, the use of authentic discipline-related content, and an emphasis on functional language use tied to professional tasks (Fitria, 2020). The principle that binds these characteristics is alignment, the idea that every element of an ESP course should be traceable to the demands of the target situation. When this alignment is absent, as is often the case in general English courses offered to specialist student populations, students acquire linguistic knowledge that they struggle to apply in the professional contexts where they most need it.

Recent empirical work has reinforced these foundations while extending them in important directions. Exposure to genuine professional documents fosters not only linguistic competence but also the sociocultural understanding necessary for effective participation in professional communities (Raikhel & Feltsan, 2025). Furthermore, empirical studies confirm that ESP instruction is perceived as significantly more effective and motivating than General English (Mao & Zhou, 2024), particularly when utilizing task-based approaches that mirror real-world communicative tasks rather than decontextualized exercises (Silva et al., 2024). However, a persistent implementation gap remains: in Indonesian vocational schools and universities, ESP courses are frequently taught using generic textbooks that do not reflect the discourse communities students are preparing to enter (Alhaq & Wirza, 2022; Fitria, 2020). The challenge, then, is not primarily theoretical but practical, translating well-established principles into curriculum designs responsive to the documented needs of particular student populations.

Language Challenges in Accounting Education

Accounting relies on a dense technical vocabulary that includes terms with precise financial meanings, such as amortization, accrual, and contingent liability, as well as general English words that carry specialized meanings in accounting discourse, such as material, qualified, and reserve. This vocabulary burden affects learning: students with insufficient English vocabulary tend to memorize accounting procedures mechanically rather than develop genuine conceptual understanding (Umar & Olowo, 2024). Beyond vocabulary, accounting professionals must deploy a range of discipline-specific communicative competencies, from drafting audit reports and financial summaries that meet regulatory standards (Dunakhir & Osman, 2023) to presenting financial analyses and participating in audit team meetings. These competencies are integral to career development in globalized professional fields rather than supplementary skills acquirable incidentally (Ahamed, 2025; Haidar, 2025).

The gap between general English instruction and the demands of accounting practice has been documented across several national contexts, pointing to a structural rather than incidental problem. In Indonesia, needs analyses at both vocational and university levels have converged on similar conclusions: existing English materials fail to address accounting-specific communication skills, terminology, and professional scenarios (Nawir et al., 2021; Pandiangan et al., 2025). International evidence corroborates these findings, as accounting interns in Malaysian workplaces struggled with professional terminology and real-time business communication (Musa et al., 2023). While ESP-oriented instruction has been shown to improve students' understanding of professional terminology, evaluations indicate that existing curricula need greater emphasis on productive skills, particularly speaking (Prasongko et al., 2025). These cross-contextual findings collectively call for systematic, evidence-based curriculum responses grounded in the specific needs of each student population.

Needs Analysis in ESP Curriculum Development

Needs analysis provides the empirical bridge between ESP theory and instructional design. The foundational framework of Hutchinson & Waters (1987) distinguishes between target needs, encompassing necessities, lacks, and wants, and learning needs, which address preferred teaching methods, activity types, and modes of engagement. Subsequent work advocated the use of multiple data sources, including questionnaires, interviews, and target-situation text analysis (Dudley-Evans & Saint John, 1998), and more recent scholarship has reconceptualized needs analysis as a bidirectional

process that must account for both student and teacher perspectives (Dou, 2024; Wang, 2024). What these theoretical elaborations share is a commitment to the principle that instructional design decisions should be derived from data about learners rather than from institutional assumptions.

In Indonesian higher education, empirical studies have consistently demonstrated that students' actual needs diverge from existing instructional content. Business students have been found to prioritize authentic workplace communication tasks over general English content (Ulyani & Anggraini, 2025), while broader surveys reveal that motivations for learning English span academic, professional, and personal dimensions in proportions that resist simple generalization (Poedjiastutie & Oliver, 2017). The needs analysis literature acknowledges that self-report data carry inherent limitations, including the possibility that learners may express preferences reflecting comfort rather than developmental necessity (Mao & Zhou, 2024). Despite these constraints, the empirical consensus supports consulting learners directly over designing curricula based on assumptions or generic frameworks. The present study contributes to this body of work by conducting a needs analysis in an institutional context where no prior ESP curriculum exists for accounting students, providing an empirical foundation for curriculum development previously absent at Pattimura University.

METHOD

Research Design

This study adopted a descriptive quantitative survey design. The design choice followed directly from the nature of the research question. Because the study aimed to map the patterns and distributions of students' English learning needs rather than to test causal hypotheses or measure the effectiveness of an intervention, a descriptive approach using a structured questionnaire was appropriate. Survey methodology allows for the efficient collection of categorical data from a defined population and the identification of dominant patterns through frequency analysis (Vijayendra & Fantone, 2023).

Research Site and Participants

The research site was the Faculty of Economics and Business, Pattimura University, Ambon, Indonesia. Participants were undergraduate accounting students enrolled in the English-language course during the data-collection semester. All students in the course were invited to participate; no additional selection criteria were applied beyond course enrollment. The sampling procedure was therefore a convenience sample, a classification that should be stated transparently rather than characterized as purposive sampling, since the latter implies the application of specific selection criteria that were not present in this study. While convenience sampling limits generalizability, it is widely used and considered acceptable in descriptive studies that aim to document the characteristics of an accessible population rather than to draw inferences about a broader one (Andrade, 2021).

A total of 58 responses were collected through the online survey platform. During data cleaning, three respondents were identified as having submitted duplicate entries, determined by matching student identification numbers and timestamps. In each case, the earliest response was retained and the subsequent entry removed, yielding a final dataset of 55 unique respondents. The sample consisted of 15 male students (27.3%) and 40 female students (72.7%). The total enrollment in the English course during the data collection semester was approximately 65 students, yielding an effective response rate of approximately 84.6%.

Data Collection and Analysis

Data were collected through a structured questionnaire administered via Google Forms. The questionnaire was written and distributed in Indonesian, a deliberate choice intended to ensure that all respondents could fully understand each item and respond accurately, regardless of their English proficiency. Administering a language needs questionnaire in the learners' second language would risk introducing comprehension artifacts into the data, particularly for respondents at the beginner level, and would undermine the validity of the responses.

The questionnaire comprised five sections, each targeting a distinct dimension of learner needs as outlined in the theoretical framework of Hutchinson & Waters (1987). The first section assessed

students' primary motivation for learning English through a single-select item with three fixed options (academic purposes, career and professional needs, personal interest) and an open-ended "other" category. The second section measured self-reported proficiency across four language skills (listening, speaking, reading, and writing) using a three-level categorical scale (beginner, intermediate, and advanced). The third section asked students to select up to five preferred learning topics from a list of eleven accounting- and business-related options. The fourth section assessed preferred exercise formats for six skill areas (listening, speaking, reading, writing, vocabulary, and grammar), in which students selected the task types they considered most useful from predefined options for each area. The fifth section asked students to indicate their preferred number of exercises per instructional unit by selecting one of three ranges.

All questionnaire items were categorical. No Likert-scale items were included, and consequently, no mean scores or standard deviations are reported in the findings. The researchers developed the questionnaire with reference to the needs analysis components identified by [Hutchinson & Waters \(1987\)](#), particularly the distinction between target needs and learning needs. It should be noted that the instrument did not undergo formal validation procedures such as expert panel review or pilot testing, and no statistical reliability measures were applied. This constitutes a methodological limitation that constrains the strength of the conclusions that can be drawn. The questionnaire was distributed to accounting students through academic communication channels during the scheduled data collection period. Participants were informed of the study's purpose and assured that their responses would be confidential and used solely for academic research. Participation was voluntary, and responses were collected anonymously, though student identification numbers were requested to enable duplicate detection. Data analysis employed descriptive statistics: frequencies and percentages for all items. For multi-select items (topic preferences and task-type preferences), percentages were calculated as the number of respondents who selected each option divided by the total sample ($N = 55$), so percentages across options within a single item do not sum to 100%. No inferential statistical analyses were performed, consistent with the study's descriptive purpose and the categorical nature of all items.

FINDINGS

The findings are organized according to the five dimensions of English learning needs investigated in this study: learning objectives, self-reported proficiency levels, preferred learning topics, language task preferences, and exercise format preferences. These dimensions construct a composite needs profile that captures not only what accounting students at Pattimura University want from English instruction but also where they perceive their current abilities to lie and how they prefer to engage with instructional content. Because the questionnaire used only categorical items, all results are reported as frequencies and percentages, without inferential statistics. Multi-select items, such as topic preferences and task-type preferences, yield percentages that do not sum to 100% within a single item, as each percentage represents the proportion of respondents who selected that option independently of other choices.

English Learning Objectives

Students were asked to identify their single most important reason for learning English, producing a mutually exclusive distribution in which each respondent selected exactly one category. As Figure 1 illustrates, academic purposes emerged as the dominant motivation, chosen by 27 of 55 respondents (49.1%). This near-majority concentration signals that, for the largest segment of the sample, English primarily serves as an instrument for managing the demands of a curriculum in which textbooks, journal articles, and reference materials are frequently published in English. The figure also reveals, however, that academic purposes do not monopolize the motivational landscape. Career and professional needs, selected by 14 respondents (25.5%), indicate that approximately one in four students has already begun to frame English proficiency in terms of post-graduation employability rather than immediate coursework demands. Personal interest, at 21.8% ($n = 12$), represents a third motivational strand, neither academic nor vocational, rooted in intrinsic curiosity or cultural engagement. The two respondents who selected "Other" provided open-ended responses that blended academic and personal reasons,

suggesting that the boundaries between motivational categories are not always discrete for individual learners. What the distribution makes visible is the coexistence of at least three distinct orientations within a single cohort, a finding that carries direct consequences for module scope: a curriculum designed exclusively around academic reading tasks would leave a quarter of the population's career-oriented needs unaddressed. At the same time, focusing solely on professional communication would neglect the academic survival needs that nearly half of students identify as primary.

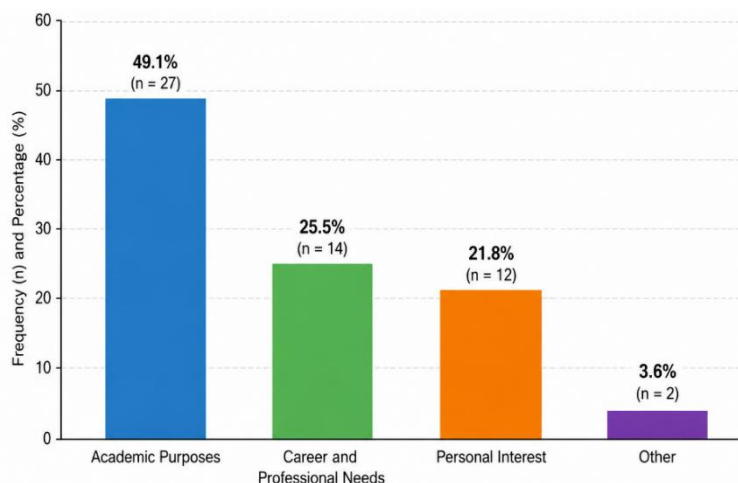


Figure 1. Distribution of English Learning Objectives among Accounting Students

Self-Reported English Proficiency Levels

Students assessed their own proficiency across four language skills using a three-level categorical scale. While self-reported data are inherently subjective and do not substitute for standardized assessment, they capture how students perceive their own abilities, which in turn shape their engagement with instructional tasks, their willingness to attempt challenging activities, and their sense of preparedness for professional communication. Figure 2 presents the proficiency distributions across all four skills.

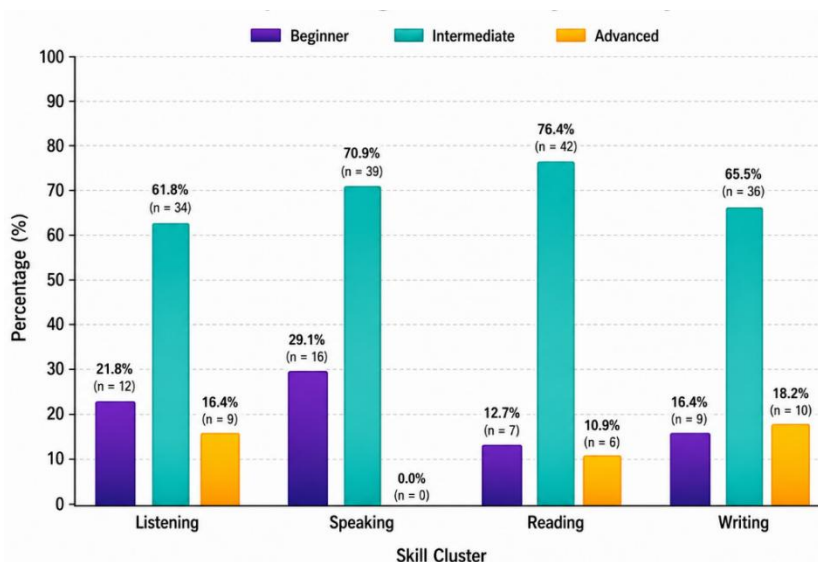


Figure 2. Self-Reported English Proficiency Levels across Four Language Skills

Two defining asymmetries mark the proficiency landscape captured in Figure 2. The first and most consequential is the position of speaking relative to the other three skills. Speaking is the only skill for which the advanced category is empty, meaning that no respondents among 55 students rated their

speaking ability as advanced. At the same time, speaking has the highest proportion of beginners at 29.1% (n = 16), nearly a third of the sample. This combination of zero advanced reporters and the largest beginner concentration creates a speaking proficiency ceiling structurally lower than for any other skill. The entire sample is compressed into just two levels, with the distribution skewing toward the lower end. By contrast, writing produced the highest proportion of advanced self-ratings at 18.2% (n = 10) and a considerably lower proportion of beginners at 16.4% (n = 9), suggesting that students perceive their written English production as more developed than their oral production, despite both being productive skills.

The second asymmetry concerns the relative positions of the two receptive skills. Reading registered the lowest beginner proportion across all four skills at 12.7% (n = 7), and its intermediate category accounted for 76.4% (n = 42) of the sample, the single largest concentration in any cell of the proficiency matrix. A modest 10.9% (n = 6) reported advanced reading ability. Listening, while sharing a similar intermediate-heavy distribution at 61.8% (n = 34), showed a higher beginner proportion at 21.8% (n = 12) and a slightly higher advanced proportion at 16.4% (n = 9). The gap between reading and listening at the beginner level suggests that students encounter written English more regularly and with greater confidence than spoken English input, an observation consistent with instructional environments where exposure to English occurs primarily through printed materials rather than audio or interactive media.

Across all four skills, the intermediate category consistently captured the largest proportion of respondents, anchoring the sample's overall proficiency profile at the middle tier. This intermediate clustering has a direct bearing on instructional design: it defines both the appropriate entry level for ESP materials and the degree of scaffolding that tasks should provide. Students who are predominantly intermediate neither need the most basic survival English nor can they be expected to engage productively with unscaffolded advanced professional discourse.

Preferred Learning Topics

Students were permitted to select up to five topics from a list of 11 accounting- and business-related options, resulting in a distribution that reflects the relative popularity of each content area across the full sample. Table 1 presents the complete distribution.

Table 1. Preferred English Learning Topics (multi-select, maximum 5)

| No | Topic | N | % |
|----|---|----|------|
| 1 | Types of Businesses | 39 | 70.9 |
| 2 | Basic Economic Terms | 37 | 67.3 |
| 3 | Office Communication | 34 | 61.8 |
| 4 | Budgeting Basics | 33 | 60.0 |
| 5 | Understanding Simple Business Forms | 33 | 60.0 |
| 6 | Company Departments and Roles | 24 | 43.6 |
| 7 | Numbers, Dates, and Currencies in English | 16 | 29.1 |
| 8 | Meeting Minutes and Reports | 15 | 27.3 |
| 9 | Invoices and Billing | 12 | 21.8 |
| 10 | Taxation and Government Regulations | 12 | 21.8 |
| 11 | Describing Charts and Graphs | 8 | 14.5 |

As shown in Table 1, the distribution is not gradual but stratified into two clearly separated tiers. Five topics form a high-preference cluster, each exceeding the 60% selection threshold: Types of Businesses (70.9%), Basic Economic Terms (67.3%), Office Communication (61.8%), Budgeting Basics (60.0%), and Understanding Simple Business Forms (60.0%). The internal consistency of this cluster is notable. All five topics deal with foundational business and economic concepts that do not require advanced disciplinary specialization, and the selection rates within the cluster span only an 11-point range (60.0% to 70.9%), suggesting broad rather than polarized agreement among respondents about the desirability of these content areas.

Below this cluster, a sharp 17-point gap separates the fifth-ranked topic (60.0%) from the sixth (Company Departments and Roles at 43.6%), after which selection rates decline progressively through the lower tier. The topics at the bottom of the distribution are more technically specialized and linguistically demanding: Taxation and Government Regulations (21.8%) involves regulatory vocabulary and procedural discourse, while Describing Charts and Graphs (14.5%) requires the specific language of data interpretation, including comparative structures, trend language, and numerical precision. The placement of these topics suggests that students are not rejecting specialized content per se but are gravitating toward topics whose linguistic demands are more calibrated to their current intermediate proficiency level. It is also worth noting the position of Meeting Minutes and Reports (27.3%), a topic that is procedurally central to workplace communication yet attracted relatively low interest. This may indicate that students have limited exposure to or awareness of workplace documentation practices at this stage of their education, rather than a considered judgment that such content is unimportant.

Language Task Preferences

For each of six skill areas, students selected the exercise formats they considered most useful for their learning. The distribution across task types, presented in Table 2, reveals which pedagogical formats resonate with this student population and where preferences converge or diverge.

Table 2. Preferred Task Types per Language Skill

| Skill Area | Task Type | N | % |
|------------|---|----|-------|
| Listening | Note completion from meeting recordings | 42 | 76.4 |
| | Short answer on financial instructions | 18 | 32.7 |
| Speaking | Guided presentation on accounting data | 25 | 45.5 |
| | Role-play interaction in accounting scenarios | 21 | 38.2 |
| | Structured oral explanation of financial processes | 18 | 32.7 |
| Reading | Short answer analysis of accounting policies | 41 | 74.5 |
| | Matching numerical data in tables and graphs | 16 | 29.1 |
| Writing | Summary writing of financial data | 47 | 85.5 |
| | Fill in the blank for financial document drafts | 13 | 23.6 |
| Vocabulary | Gap-fill in contextual sentences using accounting terms | 55 | 100.0 |
| Grammar | Sentence reordering for reports and emails | 37 | 67.3 |
| | Error correction in financial contexts | 24 | 43.6 |

The task preference data in Table 2 reveal two distinct patterns that operate simultaneously across the six skill areas. The first pattern is convergence toward a single dominant format across most skill areas. In writing, summary writing of financial data attracted 85.5% of respondents ($n = 47$), the highest selection rate of any task across all skill areas and nearly four times the rate of the alternative option (fill-in-the-blank at 23.6%). In listening, note completion from meeting recordings was 76.4% ($n = 42$), more than double the rate of short-answer on financial instructions (32.7%). In reading, short answer analysis of accounting policies reached 74.5% ($n = 41$), again far exceeding the alternative of matching numerical data (29.1%). These three dominant tasks share a structural characteristic worth noting: each provides a partially defined framework within which students produce or extract language. Summary writing asks students to condense existing information rather than generate it from scratch; note completion provides a partially filled template that reduces the cognitive burden of real-time listening; short answer analysis directs attention to specific textual features rather than requiring holistic comprehension. The appeal of these guided formats to a predominantly intermediate population is consistent with the broader pedagogical principle that learners at this proficiency level benefit from structured task designs that reduce the gap between current ability and target performance.

The second pattern is one of divergence, and it is concentrated exclusively in speaking. Unlike every other skill area, where one task type clearly dominated, speaking task preferences were distributed relatively evenly across three options: guided presentation on accounting data (45.5%, $n = 25$), role-play interaction in accounting scenarios (38.2%, $n = 21$), and structured oral explanation of financial processes (32.7%, $n = 18$). No single format achieved majority status. This diffuse distribution is the only

instance across all six skill areas in which the top-ranked option failed to capture more than half of respondents, and it stands in sharp contrast to the decisive majorities observed in writing, listening, and reading. The absence of a dominant speaking format may reflect the heterogeneity of students' speaking experiences and anxieties, in which individual differences in confidence, exposure, and perceived communicative needs produce more varied preferences than in skills where task structures are more familiar.

The vocabulary result occupies a category of its own. Every respondent, without exception (100%, $n = 55$), selected gap-fill exercises using accounting terminology in contextual sentences. While this unanimity may partly reflect the structure of the questionnaire item, it nonetheless represents the only instance of complete consensus in the entire dataset. It signals a universally perceived need for opportunities to practice using discipline-specific vocabulary in meaningful sentence-level contexts. In grammar, sentence reordering for reports and emails (67.3%, $n = 37$) attracted stronger support than error correction in financial contexts (43.6%, $n = 24$), suggesting a preference for constructive over corrective grammar practice, for tasks that build rather than diagnose.

Exercise Format Preferences

The final dimension assessed was students' preferred density of exercises per instructional unit, captured through a single item offering three ranges. As shown in Figure 3, the distribution is heavily concentrated at the lower end. The 12 to 14 exercise range attracted 76.4% of respondents ($n = 42$), making it the modal preference by a wide margin. Only 10 students (18.2%) preferred 15 to 17 exercises, and the highest range, 18 to 20, appealed to just 3 students (5.5%). The pattern is not merely a preference for fewer exercises; it is a strong convergence toward a specific range, suggesting that students have a relatively clear sense of how much practice constitutes a productive learning unit. The steep drop-off between the first and second ranges, from 76.4% to 18.2%, indicates that even a modest increase beyond 14 exercises begins to exceed what most students consider manageable or desirable. This preference for bounded, focused instructional units provides a concrete parameter for module design: each unit should target approximately 12 to 14 practice activities to align with the density that the large majority of this population considers optimal.

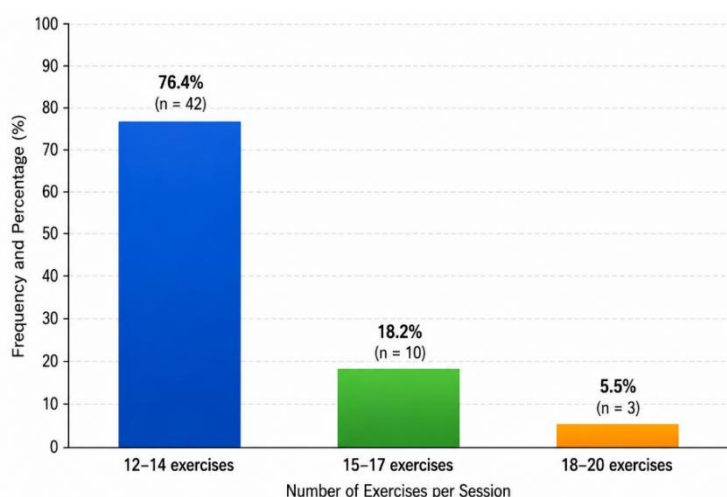


Figure 3. Preferred Number of Exercises per Instructional Unit

DISCUSSION

The needs profile that emerges from this study is one of a student population that is pragmatically oriented, predominantly intermediate in proficiency, gravitating toward accessible content, and seeking structured, scaffolded practice formats. Each of these characteristics has implications for ESP module design and invites comparison with findings from other contexts.

The dominance of academic purposes as a learning objective positions English primarily as a tool for navigating university coursework, a narrower motivational profile than what has been documented in other Indonesian higher education settings, where motivations span international employment, cultural awareness, and global collaboration (Poedjiastutie & Oliver, 2017). The difference likely reflects contextual factors at Pattimura University, where students' immediate concern is managing a curriculum that draws heavily on English-language accounting materials. However, the substantial minority oriented toward career preparation indicates that an ESP module focused solely on academic tasks would leave workplace communication needs unaddressed. English proficiency is integral to career development in globalized accounting contexts (Ahamed, 2025; Haidar, 2025), and the curriculum should therefore treat academic and professional communication as complementary dimensions of professional preparation.

The complete absence of advanced-level self-ratings for speaking, combined with the highest concentration at the beginner level, resonates with broader EFL patterns in which productive oral skills lag behind receptive skills in text-heavy instructional environments (Franscy & Ramli, 2022). For accounting students, this deficit carries professional consequences: workplace research has documented how oral demands of business communication expose gaps that classroom instruction left unaddressed (Musa et al., 2023; Prasongko et al., 2025). The relative strength of reading reflects regular exposure to written English through textbooks and examination materials, an asymmetry that an ESP module must actively counterbalance through sustained oral production activities incorporating multiple speaking formats.

The gravitational pull toward foundational topics rather than specialized accounting content suggests that intermediate-level students calibrate their preferences to match their current linguistic capacity, a pattern consistent with findings among Indonesian business students (Ulyani & Anggraini, 2025) and across other disciplinary ESP contexts (Mao & Zhou, 2024). The implication is that an initial ESP module should sequence content from accessible business topics toward more specialized material, allowing concurrent development of linguistic resources and disciplinary knowledge.

The orientation toward structured task formats, in which summary writing, note completion, and short-answer analysis each dominated their respective skill areas, reflects a developmental preference for guided formats that reduce the gap between current ability and target performance (Patty & Matatula, 2025; Vilkhovchenko & Kolesnyk, 2020). The unanimous endorsement of contextual vocabulary gap-fill exercises reinforces the centrality of vocabulary to accounting communication (Lamb, 2024; Umar & Olowo, 2024) and aligns with evidence that context-driven vocabulary exercises outperform decontextualized approaches in ESP settings (Yusupalieva, 2024).

These findings enable the formulation of a five-unit module framework, with each unit centering on one high-preference topic: Basic Economic Terms, Types of Businesses, Understanding Simple Business Forms, Budgeting Basics, and Office Communication. Each unit would follow a consistent sequence: lead-in activation, contextual vocabulary gap-fill, receptive skill tasks, productive skill tasks with speaking formats rotated across units, embedded grammar exercises, and self-assessment. Table 3 presents the proposed framework.

Table 3. Proposed ESP Module Framework for Accounting Students

| Unit | Topic | Core Skills | Primary Task Types |
|------|-------------------------------------|---------------------|---|
| 1 | Basic Economic Terms | Vocabulary, Grammar | Gap-fill in context, Sentence reordering |
| 2 | Types of Businesses | Reading, Vocabulary | Short answer analysis, Gap-fill in context |
| 3 | Understanding Simple Business Forms | Writing, Reading | Fill-in-the-blank document drafts, Short answer |
| 4 | Budgeting Basics | Reading, Writing | Matching numerical data, Summary writing |
| 5 | Office Communication | Speaking, Listening | Role-play interaction, Note completion |

Table 3 illustrates that each design decision is traceable to the empirical findings reported in this study. This framework serves as a starting point; subsequent stages would involve content drafting, consultation with accounting faculty, classroom piloting, and iterative revision.

Several limitations constrain these conclusions. All proficiency data are self-reported and may not correspond to objective performance. The questionnaire did not undergo formal validity or reliability testing. Convenience sampling from a single institution restricts generalizability. The exclusive reliance on questionnaire data, without triangulation through interviews or target situation analysis, means the needs profile reflects only students' perceptions. Finally, the categorical nature of all items precluded tests of statistical association between variables.

CONCLUSION

The English-learning needs of accounting students at Pattimura University are characterized by predominantly academic motivation, an intermediate proficiency profile with a pronounced speaking deficit, a preference for foundational business topics, and a consistent orientation toward structured, scaffolded exercise formats. These findings provide the empirical basis for a five-unit ESP module framework in which each instructional decision is grounded in data reported by the target learners themselves. The proposed framework offers curriculum designers a concrete, evidence-based starting point while contributing to the growing body of research on needs analysis in Indonesian ESP contexts.

Future research should develop the proposed framework into complete instructional materials for classroom piloting and effectiveness evaluation. Mixed-methods designs incorporating interviews with students, accounting lecturers, and employers would provide a more comprehensive needs profile, while formal instrument validation would strengthen the methodological foundation for subsequent analyses. Comparative studies across Indonesian universities would help determine whether the needs profile identified here reflects broader patterns among Indonesian accounting students or institutional particularities specific to Pattimura University.

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