




Enhancing English Mastery through Progressive Pedagogy: An Interdisciplinary Curriculum Renewal for Accounting Students

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Abstract. As higher education evolves in the post pandemic era, interdisciplinary pedagogical innovation has become essential to strengthening discipline-specific English mastery. This study examines how progressive teaching methods integrated into a renewed English curriculum support accounting students' linguistic and professional development. Specifically, the study explores (1) students' perceptions of the relevance and effectiveness of progressive teaching methods, and (2) their learning experiences throughout the curriculum renewal process. Using a qualitative approach, data were collected through structured multiple-choice questionnaires accompanied by optional open-ended explanations. The data were analyzed through thematic coding, supported by validation procedures including peer debriefing, triangulation, and reflexive journaling. The findings reveal that students perceive project-based learning, flipped classrooms, and collaborative activities as highly effective in improving speaking, writing, and intercultural communication skills. These findings align with intercultural competence frameworks proposed by [3] and [6], which emphasize reflective and interactive learning. However, challenges remain, particularly in ensuring assessment consistency and integrating accounting-specific terminology. This study concludes that curriculum renewal supported by progressive pedagogy plays a significant role in enhancing English mastery for accounting students. Continuous lecturer support, regular curriculum evaluation, and the integration of updated ESP and COIL literature are essential to ensure long-term sustainability.

Keywords: English for Accounting, Progressive teaching methods, Curriculum innovation, Interdisciplinary learning, Higher education pedagogy

1 Introduction

In today's interconnected academic and professional environment, the ability to communicate effectively in English has become more than a complementary skill. It is a core requirement for success. Universities are therefore challenged not only to provide general English education but also to ensure that their students master English in ways that are directly applicable to their chosen disciplines. This is the essence of English for Specific Purposes (ESP), language instruction that responds to the professional and communicative realities students will face in their future careers [10]. For fields such

as accounting, where international standards, cross-border collaboration, and globalized business practices are prevalent, the relevance of ESP is particularly urgent.

The growing importance of English for Accounting calls for curricula that are not only well designed but continuously renewed. At Universitas Pendidikan Nasional, English for Accounting courses have traditionally relied on outdated syllabi and lesson plans that lacked clear references and structured resources. As students' learning needs evolve alongside generational shifts, these static materials no longer suffice to prepare them for professional demands. Modern accounting students require updated modules and teaching materials that integrate current business contexts, authentic texts, and interactive practices, thereby bridging the gap between language learning and professional application.

A growing body of literature highlights the necessity of renewing ESP curricula for accounting. [12] underscores that ESP for Accounting must reflect the communicative tasks of the profession, while [16] emphasize the importance of needs analysis in designing ESP programs that support speaking, reporting, and professional interactions. Similarly, [8] developed contextualized ESP materials using the ADDIE model and found improvements in students' mastery of both English and accounting concepts. These findings resonate with the broader call for progressive pedagogical approaches, such as project-based learning and content-based instruction, which link language acquisition with disciplinary expertise [14] [9].

Another critical aspect of ESP for Accounting is the integration of new terminology and up-to-date practices into the learning process. The accounting profession is continuously reshaped by international standards such as IFRS and the increasing use of digital tools, which introduce new concepts and terms into the professional vocabulary. [20] argue that an effective ESP syllabus must therefore incorporate emerging accounting discourse, ensuring that students are not only proficient in general English but also capable of applying technical language in an authentic professional context. Without such renewal, graduate students' risk being underprepared for the communicative challenges of globalized workplaces.

In light of these developments, the renewal of English for Accounting at Universitas Pendidikan Nasional is both timely and necessary. By embedding contemporary terminology, authentic practices, and progressive pedagogy into the ESP curriculum, the program can foster higher levels of language mastery, professional relevance, and learner autonomy. Ultimately, such renewal positions students not merely as language learners but as future professionals equipped with the linguistic and disciplinary competence required to thrive in the international accounting arena.

Both students and lecturers at Universitas Pendidikan Nasional recognize the motivational benefits of such approaches. Yet, they also point to difficulties in integrating accounting-specific terminology and ensuring fair and reliable assessment. These tensions raise important questions about how progressive pedagogy and curriculum renewal can be harmonized to strengthen English mastery in accounting contexts. Therefore, this study seeks to investigate two key issues: (1) how students perceive the effectiveness of progressive teaching methods in enhancing their English proficiency, particularly in accounting, and (2) how students experience the implementation of the renewed English curriculum for accounting majors.

2 Literature Review

This study on English for Specific Purposes (ESP) in accounting education, emphasized the need for pedagogical approaches and materials that align with students' professional and linguistic needs. Recent studies illustrate three main directions: the implementation of project-based learning (PBL), the adoption of flipped classroom models, and the design of contextualized ESP materials for accounting.

[14] developed a PBL model specifically designed for English for Accounting instruction in higher education. Their findings demonstrated that PBL allows students to connect English with authentic accounting tasks, such as preparing financial reports and giving presentations. The study highlighted that PBL improves student motivation, vocabulary retention, and discipline-specific communication skills, bridging the gap between classroom learning and professional practice.

A systematic review conducted by [15] examined the use of flipped classrooms in accounting courses. Although still limited in application, flipped classrooms were found to enhance engagement, encourage learner autonomy, and provide more opportunities for active practice compared to traditional lecture-based teaching. In the ESP context, the flipped model allows students to explore specialised terminology independently before class and apply it through collaborative tasks during class, thus fostering deeper learning.

[8] focused on designing ESP teaching materials for accounting by integrating the four language skills within a contextual teaching and learning (CTL) framework, supported by the ADDIE instructional design model. Their research addressed the dual challenge of language proficiency and professional competence by incorporating real accounting concepts into language tasks. The results showed that these materials significantly improved students' English proficiency and strengthened their understanding of accounting concepts, thereby preparing them for professional demands.

This study is theoretically grounded in intercultural competence models that support reflective, interactive, and experiential learning within English for Specific Purposes (ESP) contexts.

Cross' cultural competence framework in 1989 as cited in [6] provides a foundational understanding of how learners develop awareness and responsiveness toward cultural differences. Although originally applied in social and service-related fields, this framework is relevant to ESP as it emphasizes sensitivity to diverse communicative contexts, which is essential for accounting students engaging with global professional discourse.

To strengthen the educational orientation of this study, [3] Intercultural Communicative Competence (ICC) model is incorporated. Byram identifies five key components: attitudes, knowledge, skills of interpreting and relating, skills of discovery and interaction, and critical cultural awareness. These components are particularly relevant to progressive pedagogy, as project-based learning and collaborative tasks require students to negotiate meaning, reflect on communication, and engage in authentic interaction.

In addition, [6] Process Model of Intercultural Competence conceptualizes intercultural competence as a cyclical process involving internal outcomes, such as adaptability

and openness, and external outcomes, such as effective and appropriate communication. This model aligns with flipped classroom and collaborative learning approaches, where students engage in continuous reflection before, during, and after learning activities.

By integrating these three frameworks, this study establishes a stronger theoretical foundation for examining how progressive pedagogy supports English mastery and intercultural competence development among accounting students.

3 Method

Data were analyzed using thematic analysis following [2] framework. The analysis involved several stages. First, the researcher familiarized herself with all questionnaire responses. Second, open coding was conducted to identify meaningful units related to students' learning experiences and perceptions. Third, similar codes were grouped into broader categories through axial coding. Finally, recurring patterns were refined into overarching themes that reflected students' experiences of progressive pedagogy and curriculum renewal.

To enhance the trustworthiness of the findings, several validation strategies were employed. Peer debriefing was conducted with fellow ESP lecturers to review coding decisions and thematic interpretations. Method triangulation was applied by comparing quantitative response patterns from multiple-choice items with qualitative explanations provided by participants. In addition, reflexive journaling was used to minimize researcher bias during the analysis process.

4 Findings and Discussion

The findings of this study reveal that progressive teaching methods, particularly project-based learning (PBL), flipped classrooms, and collaborative tasks, play a significant role in enhancing accounting students' mastery of English. These approaches not only improve students' linguistic competence but also foster higher-order skills such as critical thinking and problem solving.

4.1 Project-Based Learning

Students reported that PBL activities such as preparing accounting presentations or developing financial reports in English, enabled connect language learning with authentic disciplinary contexts. This is consistent with [19], who argues that PBL enhances meaningful learning by situating tasks in real-world settings. In the ESP classroom, PBL has been shown to increase motivation, improve vocabulary retention, and strengthen discipline-specific communication [14]. For accounting students, PBL tasks not only developed English proficiency but also mirrored the communicative practices of their future profession, thereby bridging academic learning and professional application.

4.2 Flipped Classroom

The use of flipped learning strategies where students engage with content independently before class and apply knowledge through activities during face-to-face sessions was also viewed positively. Students appreciated the flexibility and active participation afforded by this model. Flipped classrooms have been found to promote deeper engagement and better learning outcomes compared to traditional lecture-based instruction [1]. In the ESP context, flipped learning allows students to practice specialized terminology and discourse at their own pace, while class time can be devoted to interactive problem-solving and peer collaboration [11]. This shift responsibility encourages learners to take ownership of their progress.

4.3 Collaborative Tasks

Collaborative learning was identified as another effective strategy, particularly in fostering communication skills. Activities such as group discussions, peer feedback, and joint project work were seen as opportunities to practice English in supportive, interactive environments. According to [13], cooperative learning enhances student achievement and interpersonal skills by promoting positive interdependence and accountability. In ESP classrooms, collaborative tasks enable students to rehearse authentic workplace communication, where teamwork and negotiation are essential [18]. For accounting students, these collaborative tasks reflected the realities of professional practice, where financial analysis and reporting are often conducted in teams.

Taken together, these three pedagogical approaches demonstrate the value of progressive methods in English for Accounting. They provide students with practical, discipline-specific experiences while simultaneously developing language skills and professional competencies. However, challenges remain in ensuring consistent assessment and integrating up-to-date accounting terminology into such activities. This echoes findings in prior studies that emphasize the need for careful curriculum design and ongoing lecturer support when implementing innovative pedagogies in ESP contexts [8, 12].

4.4 Skill Development through Progressive Pedagogy

Students highlighted that project-based learning helped them connect English with real accounting tasks such as preparing reports and presentations. Several also reported that these projects built confidence in public speaking and writing and encouraged teamwork. Flipped classroom practices were perceived as beneficial for providing more time for active practice in class, flexibility in learning materials before class, and better understanding of accounting-related vocabulary. Collaborative tasks, especially group discussions on case studies and peer feedback on writing, were regarded as effective ways to practice communication skills in English.

4.5 Challenges in Implementation

While students valued progressive methods, they also identified challenges. In project-based learning, the main difficulties included limited guidance on accounting-specific terminology, unequal participation among group members, and time management issues. In flipped classrooms, students mentioned difficulty in understanding materials without the lecturer's explanation and a lack of motivation for independent study. In collaborative tasks, common challenges were unequal contribution, communication gaps, and difficulty maintaining consistent English use during group work.

4.6 Relevance to Future Careers

Almost all respondents emphasized that progressive teaching methods are highly relevant to their future accounting careers. Students stated that these methods not only improved their English proficiency but also developed transferable skills such as teamwork, presentation, and problem-solving. Many described the methods as "very relevant," highlighting that they felt more prepared to meet professional demands in global accounting contexts.

The findings of this study further support intercultural competence development as described in [3] [6] frameworks. Project-based learning and collaborative tasks encouraged students to engage in authentic communication, develop intercultural awareness, and reflect on their learning processes. These outcomes demonstrate how progressive pedagogy not only enhances linguistic competence but also fosters professional communication skills essential for global accounting contexts.

5 Limitation

Despite its contributions, this study has several limitations. First, the small sample size limits the generalizability of the findings. Second, the study was conducted within a single institutional context, which may not represent broader ESP settings. Third, the data relied on students' self-reported perceptions, which may introduce subjectivity. Finally, the duration of the curriculum implementation was relatively short, limiting the observation of long-term learning outcomes. Future studies may address these limitations by employing larger samples, comparative designs, and longitudinal approaches.

6 Pedagogical Implications

The findings of this study suggest several pedagogical implications. ESP instructors are encouraged to integrate updated accounting terminology aligned with current professional standards into English instruction. Progressive teaching methods should be supported by clear scaffolding, particularly in flipped classroom settings, to ensure students' preparedness. Collaborative tasks should include structured roles to promote balanced participation. Regular curriculum evaluation and continuous professional development for lecturers are also essential to sustain effective curriculum renewal.

7 Conclusion

This study demonstrates that progressive pedagogy supported by project-based learning, flipped classrooms, and collaborative tasks significantly enhances English mastery among accounting students. The integration of intercultural competence frameworks proposed by [3] [6] strengthens the theoretical foundation of the curriculum renewal. While challenges remain, particularly in assessment consistency and terminology integration, the renewed curriculum shows strong potential in preparing students for global professional contexts. Ongoing lecturer support and curriculum refinement are therefore essential to ensure sustainable implementation.

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