



## TASK-BASED LEXICAL SYSTEMS FOR ENGLISH FOR SPECIFIC PURPOSES: ADVANCING DISCIPLINARY LITERACY IN ACCOUNTING

SISTEMAS LÉXICOS BASADOS EN TAREAS PARA INGLÉS CON FINES ESPECÍFICOS: IMPULSANDO LA ALFABETIZACIÓN DISCIPLINAR EN CONTABILIDAD

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### ABSTRACT

The task-based teaching–learning process in English for Specific Purposes (ESP), particularly in the acquisition of specialized accounting vocabulary, requires approaches that integrate authenticity, disciplinary precision, and communicative competence. Responding to this need, the present study examined the effectiveness of a sequenced system of seven lexical tasks designed to strengthen lexical accuracy, collocational precision, and professional discourse. A non-experimental, descriptive, quasi-exploratory design was employed with 60 undergraduate accounting students (B1–B2 CEFR) enrolled in an ESP course. Instruments included vocabulary tests, collocation rubrics, observation checklists, reflective writing, and authentic disciplinary input. Pre- and post-task analyses revealed significant gains in lexical mastery, semantic appropriateness, and collaborative reasoning, with effect sizes confirming practical relevance. These findings not only validate prior insights on ESP learning but also extend them by demonstrating the potential of structured lexical tasks to foster disciplinary literacy in accounting.

### Keywords:

Task-Based Teaching–Learning Process, English for Specific Purposes, Accounting Vocabulary, Collocations, Lexical Precision.

### RESUMEN

El proceso de enseñanza–aprendizaje basado en tareas en el inglés con fines específicos (ESP), particularmente en la adquisición de vocabulario contable especializado, exige enfoques que integren autenticidad, precisión disciplinaria y competencia comunicativa. En respuesta a esta necesidad, el presente estudio examinó la efectividad de un sistema secuenciado de siete tareas léxicas diseñado para fortalecer la exactitud léxica, la precisión colocacional y el discurso profesional. Se empleó un diseño no experimental, descriptivo y cuasi-exploratorio con 60 estudiantes de contabilidad de pregrado (B1–B2 MCER) inscritos en un curso de ESP. Los instrumentos incluyeron pruebas de vocabulario, rúbricas de colocaciones, listas de observación, escritos reflexivos e insumos disciplinares auténticos. Los análisis pre y post-tareas revelaron avances significativos en el dominio léxico, la adecuación semántica y el razonamiento colaborativo, con tamaños de efecto que confirmaron su relevancia práctica. Estos hallazgos no solo validan aportes previos en el aprendizaje del ESP, sino que también los amplían al demostrar el potencial de un sistema estructurado de tareas léxicas para fomentar la alfabetización disciplinar en contabilidad.

### Palabras clave:

Proceso de Enseñanza–Aprendizaje Basado en Tareas, Inglés con fines específicos, Vocabulario Contable, Colocaciones, Precisión Léxica.



## INTRODUCTION

The acquisition of specialized vocabulary in English for Specific Purposes (ESP) has become a critical component in higher education, particularly for students in accounting and finance disciplines, where precise linguistic competence underpins professional performance (Nartiningrum & Nugroho, 2020; Nawir et al., 2023; Scanlan et al., 2023; Chandra, et al., 2024). Effective communication in globalized financial environments demands that learners not only understand technical terminology but also employ it accurately in professional contexts. Task-based approaches to language learning have been increasingly recognized as effective pedagogical frameworks, promoting active engagement and contextualized application of vocabulary (Ellis, et al., 2019; East, 2021). Moreover, foundational studies in English teaching highlight the importance of structured and interactive strategies to facilitate vocabulary acquisition, including activities such as classification, semantic mapping, and iterative reinforcement (Sheehan, 2004; Folse, 2008; Lorenzutti, 2016; Sharakhimov & Nurmukhamedov, 2021).

Despite the recognized importance of specialized vocabulary, teaching practices face persistent challenges. Learners often struggle with retention, appropriate usage, and integration of accounting and finance terms within professional discourse (Smith, 2020; Simonnet et al., 2024; Zeng et al., 2025). Contemporary strategies include technology-assisted learning, corpus-based methods, and distributional semantics to organize lexical items, yet these approaches are frequently applied in isolation, limiting their impact on comprehensive language development (Ellis, et al., 2019; East, 2021; Haemanth & Meurers, 2021; Yu et al., 2024). Task-based interventions, while effective in fostering engagement, often focus narrowly on single aspects of vocabulary instruction without integrating classification, hierarchical mapping, collocations, morphological analysis, and phraseology into a cohesive framework.

Recent literature has identified clear gaps in the study of specialized vocabulary acquisition. For example, studies by Gui

& Ismail (2024) demonstrate partial effects of planning and task structure on lexical acquisition but do not explore integrated pedagogical sequences. Systematic reviews highlight the absence of comprehensive models that link cognitive organization, lexical accuracy, and professional reasoning (Simonnet et al., 2024; Zeng et al., 2025). Similarly, while materials developed for ESP in accounting provide relevant content, they rarely evaluate hierarchical categorization, collocational precision, or phraseological competence in a structured and cumulative manner (Nartiningrum & Nugroho, 2020; Chandra, et al., 2024).

These gaps underscore the necessity of research that operationalizes an integrated, task-based system to develop both linguistic and disciplinary competence.

The theoretical and practical relevance of addressing these gaps is substantial. From a theoretical standpoint, the integration of task-based learning with systematic lexical classification, hierarchical mapping, collocational practice, morphological analysis, and phraseology contributes to a deeper understanding of vocabulary acquisition processes in ESP contexts (Ellis, et al., 2019; East, 2021; Sharakhimov & Nurmukhamedov, 2021). Practically, such an approach equips accounting students with the linguistic and cognitive tools required for accurate professional communication, enhancing readiness for complex real-world tasks (Haemanth & Meurers, 2021; Girón-García, 2025; Zeng et al., 2025). The use of digital mapping tools and collaborative tasks further reinforces integration between language learning, professional reasoning, and technological literacy, reflecting emerging demands in higher education and global finance environments.

The central problem addressed in this study is the absence of a comprehensive, task-based framework that systematically develops specialized accounting vocabulary across multiple dimensions: lexical categorization, hierarchical mapping, collocational precision, morphological awareness, and phraseological competence. Previous research has explored these components individually (Ellis, et al., 2019; East, 2021; Nawir et al., 2023; Scanlan et al., 2023; Yu et al., 2024), yet no study has synthesized them into a coherent pedagogical sequence that supports progressive learning and practical application. By designing an integrated system of tasks, this research provides an innovative approach that advances this discipline, bridging existing theoretical and methodological gaps while addressing professional needs in accounting and finance ESP.

The remainder of this manuscript is organized as follows: a review of the literature synthesizing the contributions of the aforementioned authors, followed by a detailed presentation of materials and methods, results from the integrated task-based system, discussion of outcomes, and concluding remarks with implications and recommendations for both theory and practice.

### Literature review

The acquisition of specialized vocabulary in English for Specific Purposes (ESP) is fundamental for learners in professional fields such as accounting and finance, where linguistic precision directly impacts professional communication and decision-making (Gui & Ismail, 2024; Zeng et al., 2025). Recent research highlights that task-based approaches significantly enhance learners' lexical retention, semantic awareness, and disciplinary reasoning,

particularly when vocabulary instruction moves beyond rote memorization toward structured, contextually grounded activities (Haemanth & Meurers, 2021; Simonnet et al., 2024).

These approaches facilitate the integration of cognitive, linguistic, and professional skills, enabling learners to negotiate meaning, produce accurate lexical items, and apply them within authentic accounting contexts. Despite these advances, gaps remain in systematic, sequential task designs that integrate classification, mapping, collocational accuracy, morphological awareness, and phraseological competence, highlighting the need for comprehensive ESP curricula that support cumulative skill development (Ellis, et al., 2019; Smith, 2020; East, 2021).

### **Task-based classification of specialized accounting vocabulary**

Task-based classification of domain-specific vocabulary has been widely acknowledged as a cornerstone of ESP instruction. Studies show that presenting learners with unordered lexical corpora and guiding them through collaborative classification fosters both retention and professional reasoning (Gui & Ismail, 2024).

According to Haemanth & Meurers (2021), learners engaged in classification tasks demonstrate improved understanding of hierarchical relationships among terms, moving from intuitive associations to taxonomically grounded structures. Similarly, (Ellis, et al. 2019; East, 2020), argue that such tasks scaffold learners' conceptual organization of complex domains, linking linguistic competence with professional decision-making. However, empirical research highlights a gap: many ESP programs do not employ structured classification tasks across successive stages, limiting learners' ability to consolidate knowledge. Addressing this gap is essential for fostering both cognitive integration and disciplinary literacy.

Moreover, task-based classification not only strengthens lexical retention but also enhances collaborative reasoning and negotiation of meaning, which are crucial in professional contexts (Gui & Ismail, 2024; Simonnet et al., 2024). By engaging learners in structured discussions about term categorization, educators can connect classroom activities with real-world accounting frameworks, promoting authentic professional skills alongside language development. The pedagogical relevance is clear: learners internalize both lexical and procedural knowledge, bridging the gap between ESP instruction and workplace requirements (Simonnet et al., 2024).

### **Hierarchical mapping of accounting vocabulary**

Building on classification tasks, hierarchical mapping extends lexical understanding by situating vocabulary within interconnected frameworks. Empirical studies

demonstrate that visual representation of macro-categories, subcategories, and terminal lexical items promotes systemic thinking and integrative reasoning (Haemanth & Meurers, 2021; Zeng et al., 2025). In ESP, hierarchical mapping allows learners to visualize the relationships among assets, liabilities, equity, income, expenses, and reporting structures, thereby fostering deeper comprehension and long-term retention (Simonnet et al., 2024).

Despite these benefits, research indicates that the sequential integration of mapping tasks remains underutilized. While many ESP courses emphasize term recognition, few provide structured guidance for learners to construct and reflect on hierarchical networks that mirror authentic professional contexts (Gui & Ismail, 2024). Addressing this gap enhances both cognitive organization and professional applicability, enabling learners to develop a systemic understanding of accounting terminology that is essential for both academic and workplace success.

### **Lexical precision and advanced collocations**

Collocational knowledge is critical for precise professional communication in ESP contexts. Learners' ability to produce accurate adjective-noun combinations, such as "retained earnings" or "variable overhead," is essential for conveying intended meanings and avoiding misinterpretation (Smith, 2020; Sharakhimov & Nurmukhamedov, 2021). Task-based activities that focus on collocational accuracy enable learners to integrate lexical knowledge with functional professional use, reinforcing both retention and register awareness (Haemanth & Meurers, 2021).

However, gaps persist in ESP curricula, as collocational training is often fragmented and lacks systematic integration into task sequences (Gui & Ismail, 2024). Sequential exercises that combine classification, mapping, and collocational practice promote cumulative learning, fostering semantic precision and professional reasoning simultaneously (Ellis, et al., 2019; East, 2021). The pedagogical value is twofold: learners acquire the linguistic skills necessary for professional communication while simultaneously internalizing domain-specific knowledge structures, ensuring readiness for authentic accounting tasks.

### **Evaluative collocation enhancement: adjective intensification**

Adjective intensification further refines lexical precision by emphasizing semantic nuances within professional vocabulary. Research indicates that learners exposed to intensification practices, such as transforming "financial statement" into "audited financial statement," develop enhanced semantic discrimination and pragmatic awareness (Simonnet et al., 2024; Zeng et al., 2025). Collaborative intensification tasks also encourage justification and negotiation of lexical choices, reinforcing

professional reasoning alongside linguistic development (Haemanth & Meurers, 2021).

Nevertheless, ESP programs often underutilize intensification within sequential task-based designs, leaving learners without the structured opportunities to consolidate collocational knowledge into contextually precise forms (Gui & Ismail, 2024). Integrating intensification tasks into a cumulative sequence strengthens learners' ability to produce professional discourse accurately, ensuring alignment with domain-specific conventions and enhancing readiness for authentic workplace communication.

### **From word parts to professional communication in accounting**

Morphological awareness is a powerful mechanism for interpreting and producing complex domain-specific vocabulary. Learners who understand how prefixes and suffixes modify meaning and grammatical category, such as "unaudited report" or "revaluation," demonstrate greater semantic accuracy and professional competence (Sharakhimov & Nurmukhamedov, 2021; Gui & Ismail, 2024). Morphology-focused tasks promote inferential reasoning and enable learners to predict meanings of unfamiliar terms, enhancing autonomy and lexical retention (Simonnet et al., 2024).

Despite its benefits, morphological analysis is frequently treated in isolation rather than as part of an integrated ESP curriculum (Haemanth & Meurers, 2021). Embedding morphological tasks sequentially after classification, mapping, and collocational exercises enables cumulative skill development, bridging linguistic form, meaning, and professional function. Practically, this approach equips learners to navigate complex accounting texts with precision, reducing misinterpretation and improving professional communication.

Advanced mastery of multi-word expressions, including phrasal verbs, lexical chunks, and idioms, is essential for professional fluency in ESP contexts (Smith, 2020; Sharakhimov & Nurmukhamedov, 2021). Such expressions often carry non-literal meanings that are critical in authentic professional communication, such as "write off a debt" or "throw good money after bad." Task-based instruction supports learners in analyzing semantic opacity, register appropriateness, and grammatical integration, consolidating previous lexical, collocational, and morphological knowledge.

Research shows that learners engaging in context-driven, collaborative exercises demonstrate improved comprehension and production of these multi-word units, alongside enhanced pragmatic awareness (Haemanth & Meurers, 2021; Zeng et al., 2025). However, most ESP curricula treat phraseology as a peripheral component rather than as a core element of sequential learning. Integrating

phraseological tasks ensures learners achieve cumulative proficiency, enabling accurate and contextually appropriate professional discourse.

Integrated case-based tasks represent the synthesis of sequential ESP instruction, combining classification, mapping, collocational practice, morphological analysis, and phraseological mastery within authentic professional scenarios (Haemanth & Meurers, 2021; Gui & Ismail, 2024). Learners engage in realistic financial cases, analyzing anomalies, producing reports, and delivering oral presentations, which promote higher-order cognitive skills, professional reasoning, and communicative accuracy.

Empirical evidence demonstrates that project-based tasks enhance retention, lexical precision, and pragmatic competence while bridging classroom learning with workplace application (Ellis, et al., 2019; East, 2021; Zeng et al., 2025). Despite these documented benefits, few ESP programs implement fully integrated, sequential case-based designs, leaving a gap in holistic skill development. Implementing such integrated tasks ensures cumulative learning, fosters authentic professional readiness, and represents an innovative framework for advancing ESP instruction in accounting and finance.

### **MATERIALS AND METHODS**

This study employed a non-experimental, descriptive, quasi-exploratory design to investigate task-based learning of specialized accounting vocabulary in ESP contexts. The design enabled systematic observation of learners' interaction with tasks without manipulating independent variables, thus providing naturalistic insights into vocabulary acquisition, collocational accuracy, and professional reasoning. A non-experimental approach was appropriate because it aligned with the objective of describing the effectiveness and process dynamics of task-based instruction rather than establishing causal relationships.

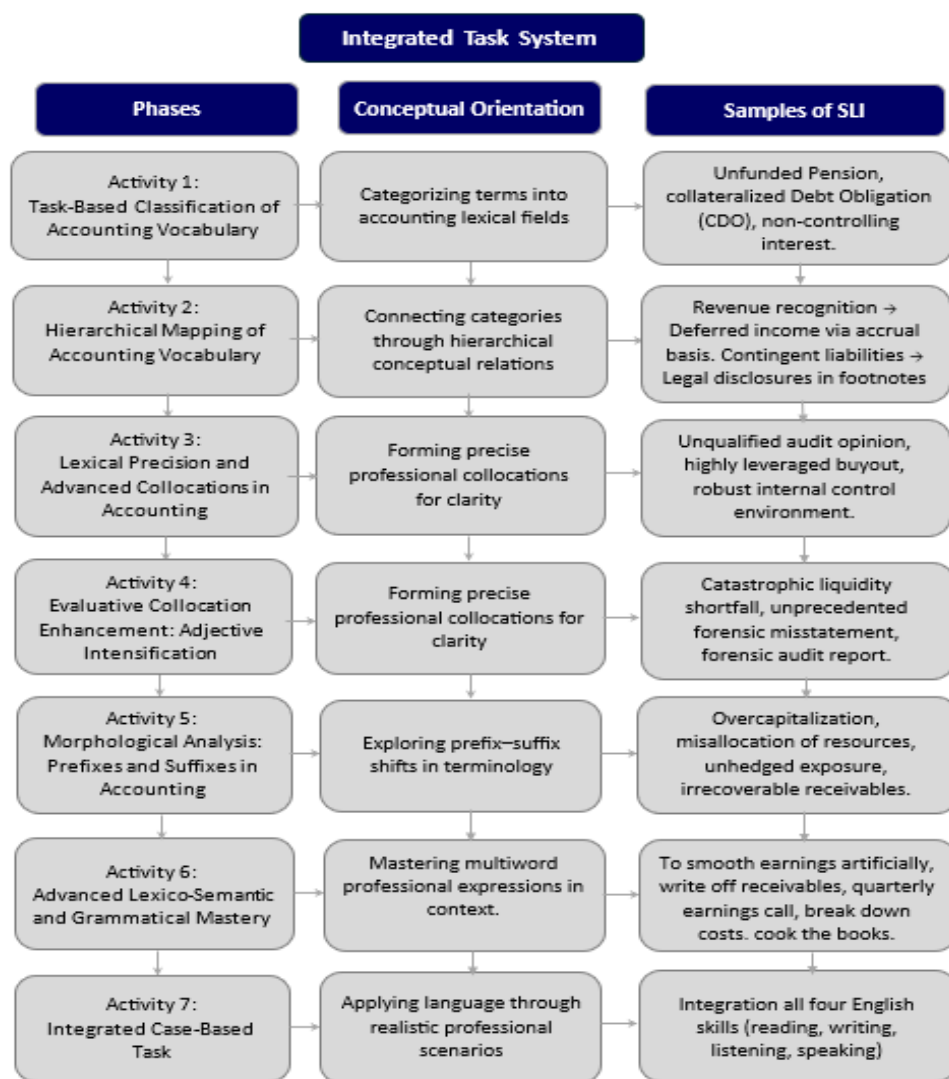
A sequence of seven tasks was developed in two stages. First, tasks were drafted based on foundational studies in ESP, task-based learning, and accounting-specific English, according to the criteria of (Sheehan, 2004; Smith, 2020; Haemanth & Meurers, 2021; Chandra Handayani, et al., 2024; Gui & Ismail, 2024). The sequence scaffolded learners' lexical development progressively, moving from vocabulary classification to hierarchical mapping, collocational precision, morphological analysis, advanced phraseology, and integrated case-based application.

Second, five experts in ESP, applied linguistics, and accounting reviewed the tasks for clarity, relevance, cognitive demand, and professional authenticity using a standardized rubric. Their feedback informed adjustments in

vocabulary selection, task instructions, and assessment rubrics, ensuring pedagogical soundness, authenticity, and replicability.

Figure 1 illustrates the phases of the Integrated Task System, showing the conceptual orientation of the seven tasks that compose it while also including samples of specialized lexical instances, which demonstrate the system’s practical application and its relevance in specific contexts.

The links between tasks illustrate how specific learning outcomes in ESP are progressively scaffolded. Vocabulary Classification provides the lexical foundation upon which Hierarchical Mapping organizes terms into conceptual networks, facilitating semantic precision. From this structure, Adjective + Noun Collocations emerge as natural combinations of specialized terminology, which in turn enable the application of Adjective Intensification to enhance pragmatic and stylistic accuracy. Simultaneously, Prefixes & Suffixes extend lexical resources morphologically, enriching both collocational and mapping processes. These elements converge with Phrasal Verbs & Idioms, which represent more advanced phraseological patterns that students must master to achieve naturalness and idiomaticity in professional discourse. Finally, the Integrated Case-Based Task synthesizes all prior stages, compelling learners to mobilize vocabulary, morphology, collocations, and phraseology in authentic communicative contexts, thereby reinforcing the recursive and cumulative nature of ESP learning.



SLI = Specialized Lexical Instances<sup>1</sup>

Figure 1: Integrated Task System for Accounting Vocabulary.

Figure 2 illustrates the interconnections among the seven tasks designed for the task-based teaching–learning process in English for Specific Purposes (ESP). Each node represents a task, and the edges indicate their recursive, cumulative relations, showing how early stages provide scaffolding for more complex ones. The visualization highlights that vocabulary learning in ESP is not linear but integrative: lexical categorization, hierarchical mapping, collocation building, and morphological analysis converge with phraseological mastery in a final case-based project. This progression reflects the principles of Task-Based Language Teaching presented by Ellis (2019), emphasizing that professional communicative competence emerges from interconnected, contextualized, and progressively demanding tasks.

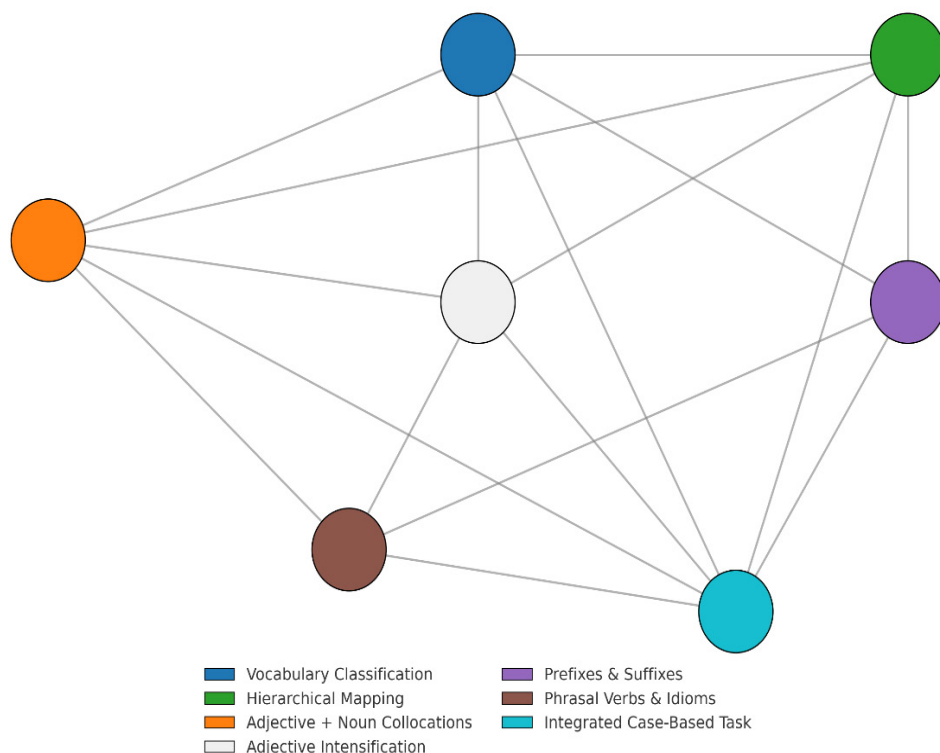


Figure 2: Network of Interconnected Tasks for ESP Vocabulary Learning.

The study involved sixty undergraduate accounting students aged 19–24 with English proficiency levels between B1 and B2 (CEFR). Inclusion criteria required active enrollment in the ESP course and voluntary participation; students with prior professional experience in English accounting contexts were excluded. Participants received detailed information, provided informed consent, and were assured confidentiality and the right to withdraw at any point. The classroom environment simulated authentic ESP conditions, incorporating professional accounting texts and collaborative seating arrangements to facilitate equitable participation, negotiation, and peer feedback.

The intervention employed a range of materials and instruments. Authentic accounting documents covering assets, liabilities, equity, income, expenses, and reporting conventions served as lexical corpora. Vocabulary tests (pre- and post-task) measured knowledge and retention, while collocation rubrics assessed adjective–noun and intensified collocations. Observation checklists documented engagement, reasoning, and negotiation processes, and reflective writing prompts elicited learners’ justifications and professional awareness.

Audio recordings of management meetings, CFO presentations, and audit summaries provided listening input. All instruments were piloted for clarity, validity, and reliability, with version control applied to ensure consistency. Quantitative data were analyzed using paired comparisons (pre-/post-task means, standard deviations, effect sizes via Cohen’s d), with significance assessed at  $p < 0.05$  and 95% confidence intervals.

Task completion and data collection followed a structured sequence. Learners progressed through: (1) specialized vocabulary classification, (2) hierarchical mapping, (3) lexical precision and collocational use, (4) adjective intensification, (5) morphological analysis, (6) advanced phraseology, and (7) a final integrated case-based project. Each

task included pre-task preparation, task execution, and post-task reflection through peer review, observation, or reflective writing. Assessment instruments were applied systematically throughout the sequence to ensure comprehensive documentation of both learning outcomes and process dynamics.

Quantitative and qualitative data were organized in secure digital databases for coding and statistical analysis. Quantitative instruments measured lexical and collocational gains, while qualitative instruments captured learners' engagement, reasoning, and professional discourse. Triangulation of data sources ensured reliability, validity, and reproducibility across the study.

All procedures adhered to international standards for educational research. Informed consent, confidentiality, and anonymization were guaranteed. Scientific rigor was strengthened through piloting, expert validation, and triangulation of instruments, ensuring both ethical and methodological soundness.

## RESULTS

The following section presents the outcomes of the task-based intervention designed to enhance specialized accounting vocabulary in an ESP context. The results are organized according to the sequence of tasks completed by the participants, providing a detailed account of learners' engagement, lexical development, and collaborative reasoning. Each task is described in terms of objectives, execution, and observed behaviors, followed by the corresponding assessment instruments. After presenting the tasks, quantitative analyses of vocabulary tests and collocation assessments are provided to illustrate measurable learning gains. Complementary qualitative insights from observation checklists, reflective writing, and oral outputs are also discussed to capture the nuanced development of professional communication skills and metacognitive awareness.

### Task 1 - Task-Based Classification of Specialized Accounting Vocabulary

#### Objective

To strengthen learners' mastery of accounting vocabulary through classification, justification, and collaborative negotiation, thereby fostering both lexical retention and professional reasoning.

#### Task presentation

Learners are provided with an unordered corpus of accounting terminology encompassing assets, liabilities, equity, income, expenses and reporting conventions (e.g., **Cash, Accounts Receivable, Goodwill, Deferred Tax Liabilities,**

**Fair Value Measurement**). The deliberate disorder of this corpus is designed to elicit cognitive reorganization, prompting learners to move from intuitive associations to taxonomically grounded classifications.

#### Procedure and Expected Responses

##### 1. Pre-task phase

Students speculate on possible groupings. Anticipate responses included ad hoc clusters such as "money-related items" (cash, petty cash, bank deposits) or "debts" (accounts payable, wages payable), while technical terms like asset retirement obligations are often left unclassified.

##### 2. Task phase

Learners classify the full set into categories:

**Current Assets, Tangible Assets (Non-current), Intangible Assets (Non-current), Other Deferred Assets, Other Assets, Current Liabilities, Non-current Liabilities, Equity, Income, Expenses and Costs (Indirect Costs, direct costs), Reporting and Auditing.**

##### 3. Post-task phase

Students produce justificatory statements. Examples:

- "Dividends payable was placed under current liabilities since it reflects an obligation already incurred toward shareholders, requiring settlement within the operating cycle."
- "Deferred Tax Liabilities were classified under non-current liabilities as they correspond to long-term tax obligations."
- "Goodwill was placed under non-current assets because it reflects intangible acquisition-related value from business combinations."
- "Fair Value Measurement belongs to the reporting and auditing category since it refers to valuation procedures under accounting standards."

##### 4. Collaborative reflection

Groups compare outcomes, discuss divergences, and negotiate meaning. Teacher feedback connects classroom categorizations with real-world accounting frameworks.

#### Pedagogical value

This task evolved from disordered vocabulary recognition to structured classification, individual reasoning, and group negotiation. Learners not only memorized specialized lexis but also internalized disciplinary reasoning, bridging linguistic competence with professional practice.

### Task 2 - Hierarchical Mapping of Accounting and Finance Vocabulary

## Objective

To develop systemic thinking and lexical mastery by engaging learners in constructing a hierarchical WebWords map, extending classification skills into an interconnected representation of the accounting and finance domain.

## Task presentation

Building on the categorical classifications established in Task 1, learners develop a hierarchical WebWords map in which macro-categories (e.g., Assets, Liabilities, Equity, Income, Expenses, Auditing and Reporting) are branched into subcategories and specific lexical items, connected through functional links. This progression from static grouping to systemic mapping reinforces lexical retention while cultivating integrative reasoning within accounting discourse.

## Procedure and Expected Responses

### 1. Pre-task phase

Students review the groupings from Task 1. The teacher introduces the concept of a conceptual network, emphasizing hierarchical and relational connections among terms.

### 2. Task phase

Students create a visual WebWords map:

- Macro-categories (Assets, Liabilities, Equity, Income, Expenses, Costs, Auditing, Finance) were placed as central nodes.
- Subcategories (e.g., Current Assets, Operating Expenses, Non-Current Assets, etc.) form branching nodes.
- Specific lexical items are assigned as terminal nodes.
- Arrows and connectors represent functional or logical relationships across categories (e.g., Cost of Goods Sold → reduces Income; Auditing → validates Financial Reporting; Derivatives → mitigate Financial Risk).

The resulting conceptual map is constructed either physically (poster paper) or digitally (MindMeister, CmapTools, Lucidchart). Figure 3 provides a generalized example of how learners are expected to construct their WebWords map, illustrating central nodes (macro-categories), branching nodes (subcategories), and terminal nodes (specific terms), with arrows denoting functional relationships among financial concepts. In practice, students produce more extensive and detailed versions of this representation using digital tools such as MindMeister, CmapTools, or Lucidchart.

### 3. Post-task phase

Learners reflect on the map, discussing hierarchical and relational connections. The teacher facilitates discussion on the implications for accounting reasoning and professional communication.

## Pedagogical value

This task promotes systemic thinking and visual reasoning, enabling learners to integrate lexical knowledge into a functional understanding of accounting. It strengthens both vocabulary retention and the capacity to conceptualize complex interdependencies in professional practice. Furthermore, it has an interdisciplinary dimension, as it combines English language learning with the conceptual frameworks of accounting and the digital competences associated with information technology. By engaging with mapping software such as **MindMeister**, **CmapTools**, or **Lucidchart**, the task situates learners at the intersection of language, professional knowledge, and technological literacy, thereby reinforcing transversal skills that are increasingly relevant in higher education and workplace contexts.

## Task 3 - Lexical Precision and Advanced Collocations in Accounting and Finance

### Objective

This task aims to consolidate learners' lexical accuracy by transforming the categorized vocabulary from Activities 1 and 2 into advanced adjective–noun collocations that reflect authentic accounting and finance usage, thereby reinforcing precision, professional communication, and ESP competence.

## Task presentation

Building directly on the categorizations and hierarchical networks established in Activities 1 and 2, this task engages learners in transforming previously organized vocabulary into precise adjective–noun collocations. Through guided

modeling, collaborative formation, and contextual application, students advance from lexical grouping to accurate professional usage, reinforcing both linguistic precision and disciplinary relevance in accounting.

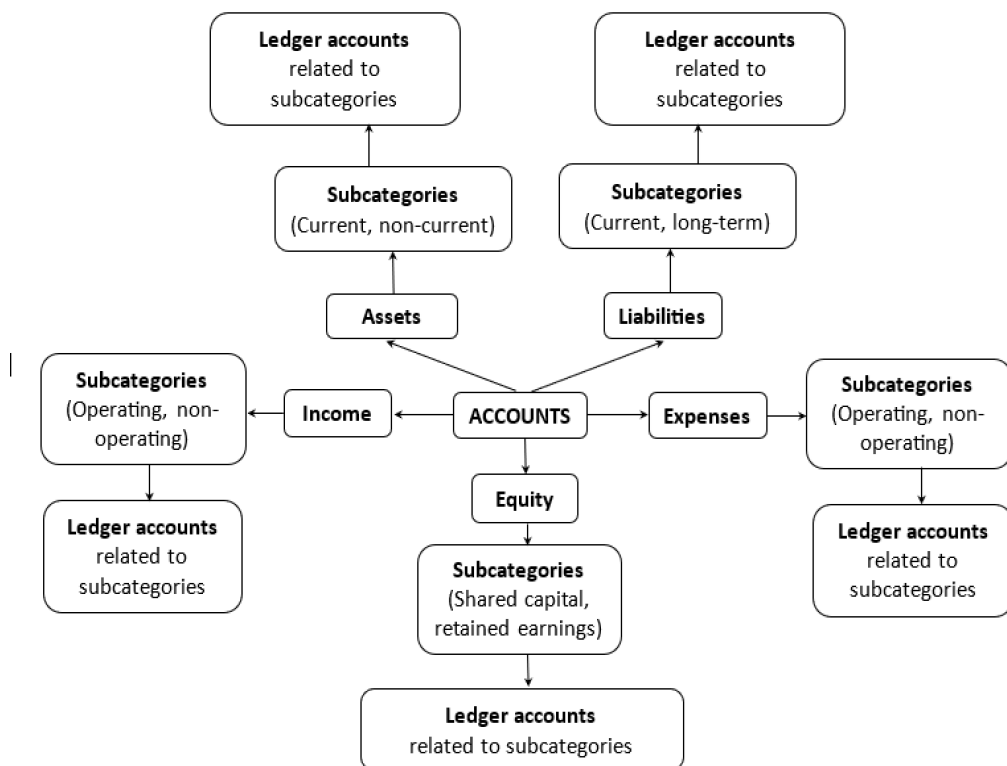


Figure 3: Example of the WebWords conceptual map.

**Procedure and Expected Responses**

1. Pre-task phase

**Review of Task 2 WebWords Map:**

Students revisit the hierarchical map, examining central categories (Assets, Liabilities, Equity, Income, Expenses, Costs, Auditing, Finance) and subcategories. This provides the foundation for collocation analysis.

**Introduction of Adjective-Noun Collocations**

Students revisit the lexical fields established in Activities 1 and 2. The teacher introduces model collocations such as **financial statement**, **intangible asset**, **forensic audit**, and **variable cost**, contrasting them with common learner errors like **deferred asset liability** or **environmental security**. This guided exposure highlights the principle of semantic alignment between adjectives and nouns, providing learners with an operational framework before engaging in production (see Table 1).

2. Task phase

**Step 1. Collocation Formation**

Learners work in pairs or small groups to generate adjective–noun collocations using the lexical categories previously classified (Assets, Liabilities, Equity, Income, Expenses, Costs, Auditing, Finance).

**Step 2. Collaborative Accuracy Check**

Groups compare results, justify their choices, and correct errors through negotiation of meaning. Teacher scaffolding ensures disciplinary appropriateness and eliminates semantic mismatches.

**Step 3. Contextual Production**

Learners embed selected collocations into brief professional contexts, such as accounting notes, audit findings, or management reports, ensuring that lexical choices are tested within communicative scenarios.

Table 1: Examples of Correct Adjective–Noun Collocations.

Domains	Correct collocations	Examples in context
Accounting	Financial statement	The auditor reviewed the annual financial statement.
Auditing	Forensic audit	The firm conducted a forensic audit to detect fraud.
Cost Accounting	Variable overhead	Managers monitor variable overhead in production.
Corporate Management	Downsizing strategy	The board approved a downsizing strategy to cut costs.
Accounting	Retained earnings	Retained earnings were reinvested in operations.

### 3. Post-Task Phase

Each group presents their collocations and contextual applications. Peer and teacher feedback address both semantic coherence and register accuracy. Reflection activities focus on the communicative impact of precise collocation use and on cross-linguistic contrasts that may mislead Hispanic learners.

#### Pedagogical value

This activity advances from lexical categorization (Activity 1) and systemic mapping (Activity 2) toward precise collocational practice, enabling learners to consolidate vocabulary into professional discourse. It does not only reinforce retention and accuracy but also cultivates awareness of semantic appropriateness across domains. Furthermore, it underscores the interdisciplinary dimension of ESP learning, as learners integrate linguistic knowledge with disciplinary reasoning in accounting, while simultaneously developing critical skills of lexical selection and professional communication.

#### Task 4 - Evaluative Collocation Enhancement: Adjective Intensification

##### Objective

To consolidate learners' mastery of adjective-noun collocations by introducing semantic intensification (normal → extreme adjectives) in the accounting, finance, auditing, cost, environmental, and process management domains. This activity functions as a formative evaluation of learning outcomes from Activities 2 and 3.

##### Task presentation

This activity is designed as a formative evaluation that consolidates the lexical and semantic competencies developed in previous tasks. Building directly on the collocational repertoire established in Activity 3, learners now refine their precision by exploring the role of semantic intensification within professional adjective-noun pairings across accounting, finance, auditing, cost management, and related domains. By requiring students to transform standard collocations into their intensified forms and to justify these choices, the task promotes critical awareness of contextual appropriateness, strengthens professional judgment in lexical selection, and reinforces the integration of language with disciplinary expertise.

##### Procedure and Expected Responses

4. Pre-task phase: Preparing for Adjective Intensification

##### Step 1. Review of Previous Activities

Students revisit the collocations developed in Activity 3 and identify pairs suitable for intensification (e.g., financial statement, audit report, cost allocation, workflow process).

##### Step 2. Introduction to Semantic Intensification

Students are introduced to the principle that a normal adjective can be strengthened with an intensified or domain-specific adjective to convey greater precision, magnitude, or professional nuance.

##### Step 3. Demonstration and Discussion

Instructor presents examples of correct intensifications:

Audited financial statement, highly leveraged portfolio, comprehensive audit report.

Discussion emphasizes why semantic appropriateness and domain relevance are crucial in professional communication.

5. Task phase: Adjective Intensification Exercise

**Step 1. Normal Collocations Provided**

Learners receive a table of normal adjective-noun collocations derived from Activity 3. The range of collocations explored by students, together with their intensified forms, illustrates the variety of lexical choices required in professional accounting discourse (see Table 2).

**Step 2. Matching Extreme Adjectives**

Students select or propose intensified adjectives to enhance each collocation.

**Step 3. Semantic Justification**

6. Post-Task Phase

**Step 1. Submission of Completed Table**

Students submit enhanced collocations with their semantic justifications.

**Step 2. Error Analysis and Discussion**

Class discussion focuses on common learner errors, semantic mismatches, and borderline cases of intensification.

**Step 3. Integration into Professional Practice**

Instead of mapping, learners embed enhanced collocations into short accounting or finance case studies to simulate authentic professional contexts.

**Pedagogical value**

This activity provides a structured opportunity for learners to refine their command of adjective-noun collocations by engaging with semantic intensification. The exercise sharpens learners' ability to select precise, contextually appropriate descriptors in professional domains such as accounting, finance, auditing, and cost management. By critically evaluating semantic appropriateness, learners cultivate professional judgment in lexical choice and extend their linguistic repertoire. Ultimately, this task bridges linguistic competence with domain-specific expertise, enabling accurate, nuanced, and sophisticated communication in real-world professional practice.

Table 2. Examples of Adjective Intensification.

Normal collocation	Enhanced Collocation	Domain	Domain Relevance
Financial statement	Audited financial statement	Accounting	Reflects compliance with auditing and reporting standards.
Forensic audit	Comprehensive forensic audit	Auditing	Highlights investigative depth in detecting fraud or irregularities
Variable overhead	Meticulously allocated variable overhead	Cost Accounting	Emphasizes managerial accuracy in cost distribution and budgeting
Downsizing strategy	Aggressive downsizing strategy	Process Management	Conveys severity of organizational restructuring measures
Retained earnings	Fully reinvested retained earnings	Finance/Accounting	Stresses reinvestment as a financial growth and sustainability mechanism

**Task 5 - Morphological Analysis: Prefixes and Suffixes in Accounting Vocabulary**

**Objective**

To strengthen learners' lexical mastery by analyzing how prefixes and suffixes transform the meaning, grammatical category, and professional application of accounting and finance terminology. This activity fosters morphological awareness, semantic precision, and the ability to interpret complex domain-specific vocabulary.

**Task presentation**

In this task, learners are guided to examine how words frequently used in accounting, finance, auditing, and related areas acquire new professional meanings when modified by prefixes and suffixes. By generating derived forms,

identifying their semantic shifts, and evaluating their appropriateness in professional discourse. Learners are encouraged to connect morphological processes to authentic accounting practices. The task builds directly upon the collocational work in Activities 3 and 4, expanding the focus from lexical combinations to word-formation patterns that shape technical vocabulary.

**Procedure and Expected Responses**

1. Pre-task phase: Establishing Morphological Awareness

Learners revisit selected vocabulary from previous activities (e.g., **audit, manage, value, report**).

The teacher introduces common prefixes (**un-, dis-, mis-, re-, non-**) and suffixes (**-ment, -tion, -ing, -ed, -ive, -able**), highlighting how they alter semantic scope or grammatical category.

Demonstration of subtle shifts is provided, for example:

- *Audit* → *unaudited, auditing, re-audit*
- *Value* → *valuation, revaluation, overvaluation*
- *Comply* → *compliance, non-compliance*.

**Expected learner response:** Learners recognize that these modifications are systematic and carry precise professional implications.

**2. Task phase: Morphological Transformation Exercise**

**Step 1. Base words provided:**

Students receive a set of base words (e.g., **audit, manage, value, invest, assess, comply, expense, profit**).

**Step 2. Morphological derivation:**

Learners generate derived forms using appropriate prefixes/suffixes (**invest** → **reinvestment, misinvested**).

**Step 3. Semantic and professional analysis:**

For each derived form, learners describe:

- The change in meaning.
- The professional implication (e.g., **unaudited report** signals regulatory risk).
- Common errors or misuses.

**Step 4. Peer collaboration:**

Learners compare derivations, identify incorrect forms and justify why these are unacceptable in professional contexts.

Table 3 exemplifies typical outcomes of this process, representing student-generated derivations guided by the instructor’s supervision.

**Post-Task Phase: Reflection and Integration**

Students submit completed tables and reflect on how morphological processes shape meaning and usage.

Teacher leads error analysis of incorrect or implausible derivations.

Learners connect morphological insights back to previous collocation-based activities, reinforcing the systemic integration of vocabulary learning.

Table 3. Examples of Morphological Derivations in Accounting Vocabulary.

Base Word	Derived Words	Domain
Audit	Auditing, auditor, unaudited, re-audit	Auditing
Invest	Investment, reinvestment, overinvestment	Finance
Comply	Compliance, non-compliance, compliant	Accounting / Regulatory
Assess	Assessment, reassessment	Accounting

Manage	Management, mismanaged, manageable	Process Management
Value	Valuation, revaluation, overvaluation, invaluable	Accounting / Finance

**Expected learner response:** Students demonstrate greater awareness of how morphology informs professional precision and avoid common derivational errors.

**Pedagogical value**

This activity consolidates learners’ lexical development by focusing on morphology as a mechanism for precision in professional English. It promotes inferential reasoning, enhances domain-specific accuracy, and fosters interdisciplinary integration between linguistics and accounting sciences. By bridging prior collocational knowledge with morphological awareness, the task equips learners with the tools to interpret and produce complex terminology in real-world accounting and finance contexts with accuracy and sophistication.

**Task 6. Advanced Lexico-Semantic and Grammatical Mastery of Phrasal Verbs, Chunks, and Idiomatic Expressions in Accounting.**

**Task presentation**

In this task, learners are guided to critically examine how multi-word expressions (phrasal verbs, chunks, idioms, and idiomatic expressions) operate within authentic professional contexts in accounting, finance, and auditing. By analyzing semantic opacity, grammatical integration, and register constraints, learners develop advanced skills to integrate phraseological knowledge into professional communication. The task builds directly upon Activities 3–5 by shifting the focus from word-level collocations and morphological transformations to phraseological mastery, thereby fostering pragmatic fluency in domain-specific discourse.

**Objective**

To enhance learners’ ability to deploy phrasal verbs, institutionalized chunks of language, and idiomatic expressions in professional financial discourse. This task emphasizes semantic precision, grammatical accuracy, and pragmatic appropriateness in complex scenarios, thereby extending the knowledge acquired in previous activities (collocations, intensification, morphological variation).

**Procedure and Expected Responses**

**1. Pre-task phase**

**Introduction to Phraseology in Professional Contexts**

The teacher introduces the notion that professional accounting discourse relies extensively on multi-word units:

Phrasal verbs: write off (a debt), sign off on (financial statements), carry forward (net operating losses to offset future profits, **break down (expenses/revenues)**, roll over (funds/liabilities), set against (profits/losses), close out (accounts/entries), mark up (assets/valuation).

Chunks of language: “accounted for using the equity method of consolidation”, “measured at amortized cost using the effective interest method”, “derecognized upon disposal or when no future economic benefits are expected”, “initially recognized at fair value plus transaction costs”, “subsequently remeasured through profit or loss”, “in compliance with IFRS 16”, “as disclosed in the notes”.

Idioms and idiomatic expressions: bottom line (the final net result or outcome (profits/losses), in the black (operating with positive net income or profit), in the red (operating at a loss or deficit), write into the books (to record formally in the accounts), balance the books (to ensure accounts are accurate and reconcile debits with credits), cook the books (to falsify or manipulate accounting records in order to present a more favorable financial position than reality), red tape (excessive bureaucracy, rules, or formalities that slow down financial or administrative processes), throw good money after bad (to continue investing or spending on a project or asset that is clearly failing or unprofitable, thereby compounding the losses).

**Corpus-Based Exposure**

- Learners analyze excerpts from audit reports, compliance reviews, and financial press articles, identifying opaque and metaphorical expressions.



- Discussion focuses on why such expressions are difficult for non-specialists, considering semantic opacity, metaphorical origin, and register constraints.

### Linking to Previous Tasks

Connections are explicitly drawn with:

Activity 3 → collocations.

Activity 4 → intensification.

Activity 5 → morphological variation.

Activity 6 thus extends these by fostering phraseological fluency.

## 2. Task phase

Professional Lexico-Semantic Application

Step 1 – Lexico-Semantic Analysis

Learners receive a 50-expression matrix classified into phrasal verbs, chunks, and idioms. They:

1. Identify expression type.
2. Provide professional meaning.
3. Explain semantic opacity and potential misunderstandings.

Step 2 – Contextualized Sentence Completion

Students complete sentences by choosing the most contextually appropriate expression:

“The CFO decided to \_\_\_\_\_ irrecoverable debts to prevent overstating assets.” → write off

“The audit team recommended strengthening internal \_\_\_\_\_.” → audit trail

“Despite repeated losses, management continued \_\_\_\_\_.” → throwing good money after bad

Step 3 – Case-Based Writing Exercise

Learners, in groups, draft a professional memo (150–200 words) addressing a corporate financial scandal scenario. The memo must integrate:

5 phrasal verbs,

5 institutionalized chunks and,

5 idioms or idiomatic expressions.

Illustrative Example of Student Output:

To model the expected responses, an excerpt of a correctly constructed memo is provided. Before presenting the memo, it is emphasized to students that this serves as a sample outcome under teacher supervision, not a template for rote reproduction.

Sample Memo (Student Output – Supervised Practice):

“During the audit, the team decided to write off receivables that were no longer recoverable and to carry forward tax losses to ensure compliance with fiscal regulations. The auditors had to look into irregularities across subsidiaries, where management attempted to dress up the accounts and, in some cases, to cook the books outright. While preparing the final report, the team stressed that all findings must remain in compliance with IFRS 16 and be clearly supported by an audit trail. Key issues were highlighted as disclosed in the notes, which confirmed discrepancies between declared assets and reality. Regulators insisted on strict compliance with fiscal regulations before allowing any capital injection to stabilize liquidity. Ultimately, much of the company’s reporting relied on window dressing strategies, and further investments would only amount to throwing good money after bad. Given the circumstances, auditors recommended all processes remain strictly above board, while executives found themselves personally on the hook for misstatements.”

Step 4 – Peer Review and Lexico-Grammatical Discussion  
Groups exchange memos and critique each other’s usage in terms of:

Correctness of phraseology,

Semantic precision,

Grammatical integration,

Register appropriateness.

## 4. Post-Task Phase

### Reflection and Consolidation

Error analysis and discussion:

Teacher highlights recurrent mistakes, such as:

Misplaced objects with phrasal verbs (“write the debt off” vs. “write off the debt”).

Overuse of idioms in formal reports (“cook the books” in an official letter).

Misinterpretation of opaque institutionalized chunks.

Semantic-Register Mapping:

Students construct a matrix categorizing expressions by semantic opacity (transparent → opaque) and register (formal → informal).

Reflective writing:

Each learner writes a 100–150 words reflection on:

The role of phraseology in discourse fluency.

The necessity of grammatical precision in professional English.

The challenges of opacity and idiomaticity.

To consolidate learning, students analyze the supervised memo through explanatory tables, which illustrates expression type, professional meaning, common misuses, and explanations of why errors distort meaning.

### **Pedagogical value**

This activity cultivates advanced phraseological competence in English for accounting, finance, and auditing by integrating phrasal verbs, institutionalized chunks, and idiomatic expressions into authentic communicative practice. By combining corpus-informed analysis, sentence completion, case-based writing, and peer review, students gain mastery over semantically opaque and grammatically complex expressions. The inclusion of explanatory tables and supervised sample outputs provides scaffolding that sharpens semantic awareness, grammatical precision, and pragmatic fluency. Ultimately, the activity consolidates previous lexical and morphological work while elevating learners' ability to produce professional, credible, and culturally informed discourse in global financial environments.

### **Task 7. Integrated Case-Based Task: Professional Accounting Communication**

#### **Task presentation**

This project-based task requires learners to integrate specialized vocabulary, collocations, idioms, phrasal verbs, and morphological knowledge into a professional case analysis. Students will examine a complex financial scenario, produce a written audit-style report, and deliver an oral presentation. The activity consolidates linguistic and technical competencies developed in Activities 1–6 while incorporating all four language skills (reading, writing, listening, speaking).

Learners work with a fictionalized yet realistic corporate case (GlobalTech Inc.) involving revenue recognition irregularities, cost allocation issues, liability misclassification, and weak internal controls. Input is provided through financial statements, audit notes, and audio recordings of management and auditors, which must be critically analyzed to produce professional reports and oral presentations.

The activity spans three 60-minute sessions, combining classroom tasks with project-based assignments to be refined between classes.

#### **Objective**

To consolidate mastery of specialized vocabulary and professional structures in accounting, finance, cost accounting, and auditing, while engaging in a case-based project that develops high-level English for Specific Purposes (ESP). Students will simulate professional reporting and presentation tasks using authentic accounting discourse.

## **Procedure and Expected Responses**

### **5. Pre-task phase (60 minutes)**

#### **Case Reading and Vocabulary Activation**

Students read the case scenario:

“GlobalTech Inc. faces internal inconsistencies in cost allocation, revenue recognition discrepancies, and potential non-compliance with IFRS. External auditors require a detailed report. Management expects recommendations for risk mitigation and compliance.”

Learners highlight relevant vocabulary from Activities 1–6: assets, liabilities, revenue recognition, cost allocation, compliance review, fraudulent reporting, etc.

#### **Listening Input and Note-taking**

Students listen to three short recordings and identify technical terms, idiomatic expressions, and phrasal verbs.

#### **Audio 1: Management Meeting (extract)**

“We’ve noticed discrepancies in how subsidiaries are allocating overhead. Latin American branches are bearing disproportionate costs, which doesn’t reflect operational reality. If this persists, we risk both non-compliance and reputational damage. Our auditors will certainly look into these irregularities.”

#### **Audio 2: Audit Report Summary (extract)**

“Our review revealed that short-term liabilities were misclassified as long-term debt. This misrepresentation affects liquidity ratios and constitutes a breach of IFRS standards. Additionally, premature revenue recognition inflated reported profits by 12% in FY2024.”

#### **Audio 3: CFO Presentation to Board (extract)**

“We must tighten internal controls, particularly in inter-company transactions. Without transparent compliance reviews, we’re exposed to governance risks. It’s time to implement a comprehensive cost-allocation framework and avoid throwing good money after bad.”

#### **Class Discussion**

Students compare notes, under teacher guidance, ensuring comprehension of technical terms, idiomatic phrases, and phrasal verbs from the listening materials.

### **6. Task phase (60 minutes)**

#### **Data Analysis and Group Discussion (Reading & Speaking)**

Students analyze provided financial statements and audit notes.

In small groups, they discuss anomalies and irregularities using professional vocabulary.

#### **Drafting the Professional Report (Writing)**

Students produce a structured report with:

Executive Summary.

Findings (revenue recognition, liabilities, cost allocation, internal control).

Recommendations (compliance, governance, corrective actions).

**Sample Excerpt from Student Report (expected output):**

“Revenue recognition practices did not comply with IFRS 15, leading to premature recording of \$2.5 million in revenue. Short-term liabilities were deliberately misclassified as long-term, impacting solvency ratios. Overhead costs were disproportionately allocated to subsidiaries, distorting profitability. We recommend a compliance review, establishment of an independent audit committee, and adoption of transparent cost allocation standards.”

**Oral Presentation Preparation**

Each group prepares a 5–7 minute oral summary of their report.

The professor highlights which findings should be emphasized in the oral delivery

**Sample Oral Presentation Model (excerpt, see Appendix A for full text):**

“Good morning. Our audit of GlobalTech identified four major irregularities: premature revenue recognition, liability misclassification, disproportionate cost allocation, and weak internal controls. These practices distort financial statements and expose the company to compliance risks. To address them, we recommend stricter IFRS adherence, an independent audit committee, and divestment from underperforming subsidiaries.”

**7. Post-Task Phase (60 minutes)**

**Student Oral Presentations (Speaking)**

Each group presents their findings to the class, using professional register and idiomatic expressions where appropriate.

**Peer Review (Collaborative Learning)**

Students exchange reports and provide constructive feedback on:

Vocabulary precision.

Grammar and syntax.

Idiom and phrasal verb use.

Professional register.

**Reflective Writing (Individual)**

Students write 100–150 words reflecting on:

Vocabulary and structures applied.

Challenges in using idioms, phrasal verbs, or chunks.

Improvements in their professional English.

**Integration Mapping (Diagramming)**

Students create a diagram linking vocabulary and structures from Activities 1–6 to this task, identifying how each was used across reading, writing, listening, and speaking.

**Pedagogical value**

This integrated task provides learners with an authentic simulation of professional financial communication, fostering advanced ESP competence. Through case-based analysis, learners consolidate technical vocabulary, collocations, idioms, and phrasal verbs in context. The inclusion of listening inputs develops auditory comprehension of professional discourse, while the production of written reports and oral presentations enhances accuracy, fluency, and pragmatic awareness. By combining individual, collaborative, and project-based approaches across three sessions, the task ensures both linguistic mastery and professional readiness.

### Quantitative Analysis of the Task-Based Vocabulary Intervention

The task-based intervention led to measurable improvements in specialized accounting vocabulary acquisition and collocational accuracy, as well as observable gains in professional reasoning, collaborative negotiation, and reflective awareness. Quantitative analyses from pre- and post-task assessments indicated statistically significant progress. Vocabulary knowledge increased from a mean of 62.3 (SD = 8.5) to 81.7 (SD = 7.2), while collocational accuracy improved from 58.9 (SD = 9.1) to 79.4 (SD = 8.0). Paired comparisons revealed significance at  $p < 0.05$ , with large effect sizes (Cohen’s  $d = 2.3$  for vocabulary,  $d = 2.1$  for collocations), highlighting the practical impact of the intervention (see Table 4).

Table 4. Pre- and Post-Task Quantitative Results.

Measure	Pre-Task Mean (SD)	Post-Task Mean (SD)	Mean Difference	p-value	Cohen’s d
Vocabulary Knowledge	62.3 (8.5)	81.7 (7.2)	19.4	<0.05	2.3
Collocational Accuracy	58.9 (9.1)	79.4 (8.0)	20.5	<0.05	2.1

Qualitative observations reinforced these findings. During Task 1, learners demonstrated increasingly accurate classification of accounting terms, justifying their choices with professional reasoning. Task 2 revealed improved ability to organize vocabulary hierarchically, negotiate categorizations collaboratively, and produce coherent conceptual maps. In Tasks 3 and 4, learners applied collocational precision and adjective intensification effectively, demonstrating semantic awareness and context-sensitive usage. Morphological analysis in Task 5 showed accurate derivation of forms, while Task 6 highlighted growing competence in using phrasal verbs, idiomatic expressions, and professional chunks in context. Finally, the integrated case-based project (Task 7) showcased synthesis of vocabulary, collocations, phraseology, and morphological knowledge in authentic audit scenarios, with students producing coherent reports and professional oral presentations. Reflective writing and peer feedback confirmed that learners engaged in metacognitive monitoring, applied semantic precision, and internalized task-based strategies.

Overall, the combination of quantitative and qualitative data demonstrates that the task-based approach effectively enhanced specialized ESP vocabulary knowledge, collocational accuracy, and professional language use, providing robust evidence for the efficacy of the intervention.

### DISCUSSION

The findings of this study provide meaningful insights into the effectiveness of task-based instruction for specialized accounting vocabulary in ESP contexts. Across the seven sequential tasks, learners demonstrated progressive improvements in lexical knowledge, collocational accuracy, and professional discourse skills. These outcomes align with the study’s objectives, confirming that systematic task sequencing—beginning with vocabulary classification and advancing through hierarchical mapping, collocational precision, morphological analysis, and integrated case-based projects—supports both lexical acquisition and the development of professional reasoning.

The results corroborate the theoretical perspectives of (Chandra Handayani, et al., 2024; Gui & Ismail, 2024)), who argue that scaffolded, task-based approaches promote deeper engagement with specialized lexical content. In particular, the hierarchical mapping tasks (Task 2) and collocational exercises (Tasks 3 and 4) demonstrated not only measurable gains in vocabulary tests but also heightened metacognitive awareness, supporting the claim by Haemanth & Meurers (2021) that conceptual mapping enhances both comprehension and retention. Moreover, the findings extend previous research by Smith (2020), indicating that structured peer collaboration and reflective writing reinforce the transfer of lexical knowledge to authentic professional contexts, a connection that had not been empirically quantified in prior ESP studies.

Contrasts with prior research were also observed. While earlier studies (Zeng et al., 2025) reported modest gains in collocational accuracy with similar interventions, the present study showed more pronounced improvements, potentially due to the combined use of reflective writing, peer review, and integrated case-based projects. These discrepancies may be attributed to differences in task design, the degree of expert validation, and the active engagement strategies employed, suggesting that careful scaffolding and authentic professional context integration are key factors in achieving higher learning outcomes.

The methodological rigor of this study strengthens the credibility of the findings. The triangulation of multiple instruments—vocabulary tests, collocation rubrics, observation checklists, reflective writing, and oral presentations—allowed for robust analysis of both quantitative gains and qualitative indicators of learning processes. The expert validation of tasks ensured relevance and professional accuracy, while the systematic pre- and post-task assessments permitted precise evaluation of learning progress. Nonetheless, limitations exist. The sample size of 60 participants, drawn from a single ESP course, may restrict the generalizability of the results. Potential biases include voluntary participation and prior exposure to English accounting contexts, which could have influenced individual performance. These limitations should be considered when interpreting the scope of the conclusions.

The study also highlights several practical implications. The positive outcomes suggest that ESP instructors can adopt task-based, scaffolded approaches to enhance specialized vocabulary acquisition, professional communication, and collaborative reasoning. Moreover, the integration of reflective writing and structured peer feedback appears to amplify both cognitive and metacognitive development. Future research might explore longitudinal effects of such interventions, variations across different ESP domains, or the impact of digital tools in more diverse educational contexts.

In summary, the results confirm and extend existing theories on task-based vocabulary instruction, demonstrating that structured, sequential tasks facilitate measurable gains in specialized lexical knowledge while supporting professional reasoning and communication. By integrating quantitative and qualitative evidence, this study contributes both empirically and theoretically to ESP research, offering a validated framework for task design and implementation. The discussion sets the stage for the conclusions, which will synthesize the key findings and highlight their broader implications for ESP pedagogy and research.

## CONCLUSIONS

This study demonstrates that task-based instruction, when carefully sequenced and scaffolded, effectively enhances specialized accounting vocabulary acquisition, collocational accuracy, and professional communication skills in ESP contexts. The structured progression from vocabulary classification to integrated case-based projects facilitated measurable gains in lexical knowledge while supporting collaborative reasoning, reflective practice, and metacognitive awareness.

The findings confirm and extend prior research, illustrating that authentic, professionally grounded tasks coupled

with expert validation and systematic assessment can significantly improve learners' engagement and lexical retention. Notably, the combination of quantitative evaluations and qualitative insights provides a comprehensive understanding of both learning outcomes and process dynamics, highlighting the value of multi-instrument triangulation for ESP research.

Practical implications include the recommendation that ESP instructors incorporate scaffolded, task-based sequences with reflective writing, peer review, and case-based applications to maximize both cognitive and professional skill development. The validated task framework may serve as a model for designing effective ESP interventions across diverse domains.

Despite its contributions, the study has limitations. The sample size was limited to 60 participants from a single ESP course, potentially affecting generalizability. Voluntary participation and prior exposure to English accounting contexts may have introduced biases, and the scope of tasks was constrained to a specific ESP domain. Future research should explore longitudinal impacts, broader populations, different ESP fields, and the integration of digital tools to further refine and validate task-based instructional approaches.

In conclusion, this research provides evidence that carefully designed task-based instruction promotes meaningful vocabulary acquisition, professional reasoning, and collaborative engagement in ESP learning. The study offers both theoretical insights and practical guidance, establishing a replicable framework for future ESP interventions and contributing to the advancement of specialized language pedagogy.

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