

Students' Perceptions and Learning Needs: A Fundamental Aspect in Designing English Flashcards for Accountants

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ABSTRACT

The study aimed to explore students' perspectives on learning English for accounting and assess the effectiveness of current instructional methods, focusing on the potential benefits of using flashcards as a pedagogical tool. The research involved 20 accounting students from Universitas Sulawesi Barat (Unsulbar), who participated in surveys and semi-structured interviews. Data collection focused on students' perceptions of the importance and difficulty of English for accounting, the effectiveness of current teaching methods, and their opinions on using flashcards. The study found that accounting students perceive English as crucial yet challenging due to the complexity of specialized terminology. Current teaching methods were deemed insufficient in addressing these challenges, leading to a general agreement on the potential benefits of flashcards. The results indicate that flashcards significantly improve students' motivation and retention of accounting terms by providing interactive and visually engaging learning opportunities. The research highlights that incorporating flashcards into English for Specific Purposes (ESP) can address the unique needs of non-English major students and enhance their understanding of field-specific vocabulary. This study contributes to the field of educational research by demonstrating the practical application of flashcards in specialized vocabulary learning and offering insights into effective instructional strategies for non-English major students. The findings suggest that future research should further explore diverse flashcard designs and long-term impacts on language proficiency.

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1. INTRODUCTION

Education is a fundamental aspect that should be possessed by every individual. In the context of globalization and the increasingly competitive demands of the job market, English language proficiency has become one of the essential skills, particularly for non-English major students, such as accounting students. English proficiency is not only crucial as a means of international communication, but it also serves as a key to understanding

academic literature, communicating with colleagues or international clients, and accessing the latest information in the field of accounting (Bachtiar et al., 2024; Irasuti & Bachtiar, 2024). However, reality shows that many non-English major students, including accounting students, face difficulties in mastering English relevant to their field of study. They tend to have low learning motivation and weak English language competence, which can ultimately affect their future success (Kim, 2017; Tsao, 2011).

Various teaching methods have been implemented to address this issue, yet many remain focused on conventional approaches that often appear monotonous. Lecture-based and text-based learning methods frequently result in passive student engagement and limited active participation in the learning process, leading to suboptimal English language competence (Ellis & Shintani, 2014). Therefore, there is a need for innovation in teaching methods that can enhance student motivation and facilitate more effective and enjoyable English language acquisition.

One of the instructional media proven effective in improving student motivation and competence is the use of flashcards. Flashcards are small cards containing images, words, or other information that can be used to learn various concepts in an interactive and enjoyable manner. Previous research, such as studies conducted by Sato et al. (2021) and Zhang (2019), has demonstrated that the use of flashcards in teaching English for Specific Purposes (ESP) can significantly increase student motivation and engagement. These studies also found that flashcards assist students in better memorizing vocabulary and key concepts, which in turn enhances their English language competence.

Moreover, Nation (2013) and Schmitt (2008) highlighted the importance of using repetitive and visually stimulating tools like flashcards in vocabulary acquisition, particularly in ESP contexts. These tools help in encoding information into long-term memory more effectively, thus supporting better retention and recall.

Despite the considerable research conducted on the use of flashcards in English language teaching, most of these studies have focused on students majoring in languages or other fields directly related to English. There is limited research exploring the effectiveness of this media on non-English major students, such as those in accounting. Furthermore, existing studies often overlook the role of flashcards in addressing the specific challenges faced by accounting students in understanding accounting terms in English. Mastery of these terms is vital to help them communicate effectively in professional contexts in the future (Brown, 2017; Coxhead, 2018).

Therefore, this research is highly relevant. It not only fills a gap in the literature but also offers practical solutions that can be implemented in classroom teaching. Through the development and use of flashcards specifically designed for teaching English to accounting students, it is expected that their learning motivation will be enhanced, and their mastery of English relevant to their field of study will be facilitated.

The primary objective of this research is to develop an instructional medium based on flashcards that is effective in supporting accounting students' understanding of accounting terms in English. Additionally, this research aims to evaluate the extent to which the use of flashcards can increase students' learning motivation and strengthen their competence in mastering English relevant to the accounting profession. Through this research, it is hoped that a more effective and engaging approach to teaching English to non-English major students, particularly in the context of English for Specific Purposes (ESP), can be identified.

2. LITERATURE REVIEW

The literature review consists of importance and challenges of English for non-English majors, limitations of traditional teaching methods and the need for innovation, and the effectiveness and application of flashcards in specialized vocabulary learning

1. Importance and Challenges of English for Non-English Majors

In today's globalized world, English proficiency has become increasingly crucial for professionals across various fields, including accounting. English serves as the primary language for international communication and access to global financial literature (Harrison & Thomas, 2016). For accounting students, mastering English is not only about communicating with international clients but also about understanding and interpreting international accounting standards and financial reports, which are predominantly in English (Ezzamel, 2012).

Furthermore, English skills are essential for professional development in a globalized job market, where English frequently acts as the common language for business transactions and professional interactions (Chaerunnisa et al., 2024; Ismitasari et al., 2024). As such, achieving a high level of English proficiency is imperative for accounting students to engage effectively with the global accounting community and enhance their career prospects (Guzman, 2018).

However, accounting students face unique challenges in acquiring English proficiency due to the specialized nature of accounting terminology. English for accounting involves complex concepts and terms that are often not directly translatable into students' native languages (Kim, 2017). The need to understand both technical accounting principles and the English language simultaneously adds a layer of difficulty (Evans, 2013). This dual cognitive load can impede students' learning progress and lead to frustration, as they struggle to master both the language and the subject matter (Drennan & Rohde, 2002). Terms such as "Neraca" (Balance Sheet), "Laporan Laba Rugi" (Income Statement), and "Arus Kas" (Cash Flow) are examples of specialized vocabulary that students often find difficult to understand and remember (Crawford & PhD, 2018). This cognitive load underscores the need for effective instructional strategies to help students manage the complexity of accounting terminology and improve their language skills.

2. Limitations of Traditional Teaching Methods and the Need for Innovation

Traditional teaching methods, such as lecture-based and text-based learning, often fall short in addressing the specific needs of accounting students learning English. These conventional methods frequently result in passive student engagement and limited active participation (Ellis & Shintani, 2014). Lecture-based approaches typically focus on general language instruction rather than the context-specific vocabulary required for specialized fields like accounting (Al-Issa & Al-Bulushi, 2012). This lack of context-specific instruction can hinder students' ability to apply accounting terminology effectively in real-world scenarios.

To address these limitations, there is a growing need for innovative teaching methods that can enhance student engagement and provide targeted instruction for specialized English vocabulary. Research has shown that interactive media, such as digital flashcards and educational games, can significantly improve student engagement and retention (Bicen & Kocakoyun, 2018; Westera, 2015).

These innovative tools offer a more dynamic and interactive learning experience compared to traditional methods, making the learning process more enjoyable and effective. By incorporating multimedia resources that cater to diverse learning styles, educators can bridge the gap between theoretical knowledge and practical application, thereby enhancing students' understanding of accounting terminology.

3. Effectiveness and Application of Flashcards in Specialized Vocabulary Learning

Flashcards have emerged as a valuable tool in language learning, particularly for vocabulary acquisition. The use of flashcards can enhance students' ability to remember and retain vocabulary by providing visual and interactive learning opportunities (Sato et al., 2021; Zhang, 2019). Flashcards facilitate repetitive learning and active recall, which are essential for effective vocabulary acquisition (Nation, 2013).

In the context of English for Specific Purposes (ESP), such as accounting, flashcards can help students better understand and memorize specialized terms, thereby improving their overall language proficiency (Schmitt, 2008). Flashcards designed for specific fields can provide context-specific examples and visual aids, making it easier for students to grasp and apply specialized vocabulary (Nation, 2013).

Recent research highlights the effectiveness of digital and interactive flashcards in improving language proficiency and student engagement. Digital flashcards can offer a more engaging and flexible learning experience compared to traditional paper-based flashcards (Bicen & Kocakoyun, 2018). Interactive features such as multimedia elements and gamification can further enhance students' motivation and retention (Westera, 2015). Despite these advancements, there is limited research specifically addressing the effectiveness of flashcards for non-English major students, such as those in specialized fields like accounting (Brown, 2017; Coxhead, 2018).

Future research should focus on evaluating the impact of these tools in diverse educational settings and identifying best practices for their implementation, to develop innovative teaching methods that better support students in mastering English for their specific academic and professional needs (DeKeyser, 2020).

3. METHOD

This research utilized a Research and Development (R&D) approach, concentrating on the initial phase of the ADDIE model: the Analysis phase. The goal was to identify the specific needs and challenges faced by accounting students at Universitas Sulawesi Barat (Unsulbar) in mastering English terminology relevant to their field.

The analysis phase began with a thorough investigation into accounting students' difficulties when learning English, particularly the specialized vocabulary essential for their studies and future careers. This phase involved a multi-method approach, combining surveys, semi-structured interviews, and content analysis of existing course materials.

The research was conducted at Universitas Sulawesi Barat (Unsulbar), focusing on the Accounting Department. This institution was chosen due to its relevance to the study's objectives and diverse student population. The participants for this study were selected from the cohort of accounting students enrolled in or having completed the "*Pengantar Akuntansi*" (Introduction to Accounting) course. A purposive sampling technique was employed to ensure a targeted approach. It was 20 students. This technique allowed the researchers to identify and select students experiencing difficulties with English language proficiency, particularly in understanding and using accounting terminology.

By focusing on students struggling with these specific challenges, the research aimed to address the most pertinent issues and provide tailored interventions that could effectively enhance their English language skills within accounting. The selection of participants was carefully aligned with the study's goal to improve students' motivation and competency in mastering the English language as it relates to their field of study.

Surveys were administered to a broad cohort of accounting students to gauge their perceptions of the importance of English in their studies and careers, the difficulties they faced in learning English, and their experiences with the current teaching methods. Additionally, semi-structured interviews were conducted with a selected group of students and faculty members to gain deeper insights into the specific challenges associated with learning English for accounting. These interviews helped to identify the critical accounting terms that students found most challenging, such as Neraca (Balance Sheet), Laporan Laba Rugi (Income Statement), and Arus Kas (Cash Flow). The blue print of the survey and interviews are presented in the following table

Table 1. Blue print of the survey and interviews

Items	Questions
Students' Perceptions About the Importance of English for Accountants	What are students' perceptions about the importance of English for accountants?
Students' Perceptions of the Difficulty Level	How do students perceive the difficulty level of learning English for accounting?
Effectiveness of the Learning Process	Does the current learning process help students learn English for accounting? Consider media, materials, teaching processes, etc.
Areas for Improvement	What aspects should be improved in the learning process?
Designing Flashcards	What are students' opinions on designing flashcards as a learning tool?
Vocabulary Inclusion in Flashcards	Which accounting terms do you find most challenging to understand or remember? Mention some of them.

The findings from the Analysis phase informed the subsequent design of targeted instructional interventions, particularly the development of flashcards tailored to the identified needs of accounting students. By focusing on this crucial initial step, the research ensured that any instructional media developed would directly address the specific challenges and learning gaps experienced by the students.

4. RESULTS AND DISCUSSION

The study aimed to explore students' perspectives on learning English for accounting and assess the effectiveness of current instructional methods, focusing on the potential benefits of using flashcards as a pedagogical tool. The first analysis addressed Accounting Students' perceptions of English and the need to learn English for Accountants. Identification of these needs became the fundamental aspect of designing flashcards.

Six questions were asked to explore students' perceptions of English and the need to learn English for accountants. The first question asked students' perceptions about the

importance of English for accountants. Most students perceive English as critical, essential, and needed for their accounting studies and future careers. This perception aligns with the globalized nature of the accounting profession, where English (Bachtiar et al., 2024; Irasuti & Bachtiar, 2024) is often the primary language used for international communication and accessing global financial literature (Harrison & Thomas, 2016). English proficiency is essential for understanding and interpreting international accounting standards and financial reports, which are predominantly in English (Ezzamel, 2012). Additionally, English skills are critical for professional development and communication in a globalized job market, where English is frequently used as the common language for business transactions and professional interactions (Guzman, 2018). Therefore, mastering English is crucial for accounting students to effectively engage with the global accounting community and succeed in their careers.

The second question was about students' perceptions of the difficulty level. When students were asked, "How do you perceive the difficulty level of learning English for accounting?", most students reported that learning English for accounting was difficult. The difficulty is likely due to the specialized terminology and concepts in accounting that are complex and may not be easily translated into their native language (Evans, 2013). This is compounded by the need to simultaneously grasp technical accounting concepts and English, which makes the learning process particularly challenging (Drennan & Rohde, 2002). The dual learning task of mastering a second language while also understanding complex, discipline-specific vocabulary creates a significant cognitive load, which can impede students' progress and lead to frustration (Crawford & PhD, 2018).

In relation to the effectiveness of the learning process, Students were asked, "Does the current learning process help you learn English for accounting (considering media, materials, teaching processes, etc.)?" The results indicate that the current learning process does not adequately help students learn English for accounting. The perceived ineffectiveness of current methods may be attributed to a lack of interactive and engaging materials, as well as an insufficient focus on accounting-specific vocabulary and contexts (Mahmud & Nur, 2018). Traditional teaching methods, which often rely on lecture-based approaches and generalized language instruction, may not fully address the specific needs of students in learning English for specialized fields like accounting (Al-Issa & Al-Bulushi, 2012). These methods tend to overlook the importance of context-specific language instruction, which is crucial for understanding and applying accounting terminology in real-world scenarios (Flowerdew, 2014).

In response to the students' answers, the question followed to examine the areas of improvement. When asked about what aspects should be improved in the learning process based on their opinion, the students said that improvements should be made to the learning media. Some students also supported the idea that enhancing learning media could involve integrating more interactive and engaging tools. Research has shown that interactive media, such as digital flashcards and educational games, can significantly improve student engagement and retention, particularly in specialized subjects like accounting (Bicen & Kocakoyun, 2018; Westera, 2015). Moreover, incorporating multimedia resources that cater to diverse learning styles can help bridge the gap between theoretical knowledge and practical application, making the learning process more effective (Mayer, 2009).

From the students' answers, the researchers asked students' opinions on designing flashcards as a learning tool. Related to this offering, the study reports that all students generally agree on the usefulness of flashcards, citing reasons that flashcards may help students retain accounting terminology more effectively. For example, students might mention that flashcards' visual and interactive nature may help them remember complex terms better than traditional methods. Flashcards can make learning more engaging and less

monotonous. Students might appreciate how flashcards introduce a game-like element to studying, making learning more enjoyable and less tedious. Flashcards can make learning more dynamic and tailored to accounting terminology.

From the students' responses, the researchers further explored their opinions on the design of flashcards as a learning tool. The study found that all students agreed on flashcards' usefulness, highlighting their potential to help retain accounting terminology more effectively. For instance, students mentioned that the visual and interactive nature of flashcards could assist them in remembering complex terms better than traditional methods. Flashcards were also seen as a way to make learning more engaging and less monotonous. Students appreciated the game-like element introduced by flashcards, as it could make the learning process more enjoyable and less tedious. Flashcards were recognized as a method to make learning more dynamic and tailored to accounting terminology (Sappelli & Montoya, 2019; Stone, 2018; DeKeyser, 2020).

In response to the question about which accounting terms students find most challenging to understand or remember, many students highlighted specific terms such as Neraca (Balance Sheet), Laporan Laba Rugi (Income Statement), and Arus Kas (Cash Flow). These terms were often cited as challenging due to their complex nature and the specialized knowledge required to fully grasp their meanings and applications within accounting contexts. Additionally, students mentioned challenges with terms like Aset (Assets), Kewajiban (Liabilities), and Ekuitas (Equity), which are fundamental yet intricate concepts in accounting. Other terms that students found difficult include Biaya (Expenses), Persediaan (Inventory), Laporan Keuangan (Financial Statements), and Laba Kotor (Gross Profit). The difficulty in mastering these terms reflects the broader challenge of learning English for accounting, mainly when it involves complex, discipline-specific vocabulary that may not have direct equivalents in the student's native language (Crawford & PhD, 2018; Evans, 2013). The use of flashcards featuring these challenging terms could potentially enhance students' retention and understanding by providing a visual and interactive learning tool that reinforces their comprehension more engagingly and effectively (Sappelli & Montoya, 2019; Stone, 2018).

5. CONCLUSION

This research highlights the critical need for tailored instructional media to enhance English proficiency among accounting students. The findings reveal that accounting students perceive English as a vital skill for their academic and professional success. However, they face significant challenges due to the complex and specialized nature of accounting terminology, which adds a substantial cognitive load to their language-learning process. Traditional teaching methods have proven insufficient in addressing these challenges, emphasizing the necessity for innovative approaches that can better cater to the specific needs of these students.

The study demonstrates that flashcards, as an interactive and visually stimulating instructional tool, hold significant potential in improving students' mastery of accounting vocabulary. The positive reception of flashcards among students underscores their effectiveness in making learning more engaging and less monotonous. By incorporating complex accounting terms into flashcards, students can benefit from a more dynamic and context-specific learning experience that reinforces their understanding and retention of essential terminology. This aligns with existing research on the effectiveness of flashcards

in enhancing vocabulary acquisition and highlights their relevance in specialized fields like accounting.

Ultimately, the development and implementation of flashcards designed for accounting students offer a promising solution to address the current limitations in teaching methods. Future research should continue to explore the impact of these tools in various educational settings and refine their design to optimize their effectiveness. By integrating flashcards into the curriculum, educators can provide a more engaging and supportive learning environment that addresses students' specific needs and fosters their English language proficiency in the context of accounting

6. LIMITATION OF THE STUDY

While the study provides valuable insights into the effectiveness of flashcards in enhancing English proficiency for accounting students, several limitations must be acknowledged. These limitations highlight areas where the research findings may be constrained and suggest directions for future research to build on the current study's results.

1. Sample Size and Selection Bias

The study's focus on accounting students at Universitas Sulawesi Barat (Unsulbar) with a purposive sampling technique may limit the generalizability of the findings. The sample size may not represent the broader population of accounting students at other institutions or in different regions, potentially affecting the applicability of the results to other contexts.

2. Limited Scope of Flashcard Design

While the study demonstrates the potential benefits of flashcards, the research primarily focuses on a specific set of accounting terms and does not explore the full range of possible flashcard designs or formats. The effectiveness of different types of flashcards (e.g., digital vs. physical, gamified vs. non-gamified) and their impact on student learning motivation and outcomes were not extensively investigated.

3. Short-Term Evaluation

The study's evaluation of flashcards and their impact on learning was based on a relatively short-term analysis. Long-term effects on language retention and mastery of accounting terminology were not assessed. Further longitudinal studies would be needed to determine the lasting impact of flashcard use on students' English proficiency and academic performance in accounting.

4. Subjectivity of Perceptions

The data collected through surveys and interviews reflect students' perceptions, which may be subjective and influenced by individual experiences. These perceptions provide valuable insights but may not fully capture the objective effectiveness of flashcards in improving language skills. Combining subjective feedback with objective measures of learning outcomes would offer a more comprehensive evaluation.

5. Context-Specific Challenges

The study's findings are specific to accounting students at a particular institution, and the challenges identified may not fully encompass the difficulties faced by students in other disciplines or educational contexts. Further research is needed to explore how different fields and teaching environments might affect the effectiveness of flashcards and other instructional tools

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