

A Needs Analysis for an English for Occupational Purposes (EOP) Accounting Course

Un Análisis de Necesidades para un Curso de Inglés con Fines Ocupacionales en
Contabilidad

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ABSTRACT: The teaching of English for occupational purposes relies on the insights that a detailed needs analysis on the student-client population provides. This paper reports the findings of a Needs Analysis (NA) conducted on the occupational purposes of accountants in Golfito, a county in the southern region of Costa Rica. It also describes the participant population and narrates the historical development of this academic project. Some NA theoretical principles have been considered during the design and implementation of four data collection instruments: questionnaires, interviews, a desk analysis, and a focus group. The main objective has been to identify the communicative target situations that accountants and accounting employees face in their workplaces in this rural area. Therefore, adult learners with diverse English language proficiency levels enriched this NA by answering three questionnaires, providing two interviews, and contributing to a focus group. The main findings include the participants' needs to explain financial statements in English, boost their L2 accounting vocabulary, and describe Costa Rican tax filing procedures to their stakeholders, especially those who are foreign business owners. This paper yields promising insights on their occupational needs that would support the language curriculum design process of a twelve-week EOP accounting course.

KEYWORDS: accounting, adult English language learners, English for occupational purposes, English for specific purposes, needs analysis.

RESUMEN: La enseñanza del inglés con propósitos ocupacionales se fundamenta en los aportes que un detallado análisis de necesidades brinda sobre la población cliente estudiantil. Este artículo reporta los hallazgos de un análisis de necesidades sobre los propósitos ocupacionales de contadores en Golfito, un cantón en la zona sur de Costa Rica. Describe también la población participante y narra el desarrollo histórico de este proyecto académico. Algunos principios teóricos en el análisis de necesidades han sido considerados durante el diseño e implementación de cuatro instrumentos de colección de datos: cuestionarios, entrevistas, un análisis de escritorio y un grupo focal. El objetivo principal ha sido el identificar las situaciones comunicativas meta que contadores y trabajadores contables enfrentan en sus lugares de trabajo en esta área rural. Por lo tanto, estudiantes adultos con diversos niveles de dominio del idioma inglés enriquecieron este análisis de necesidades al responder cuestionarios, brindar entrevistas y contribuir en un grupo focal. Los principales hallazgos incluyen las necesidades de las personas participantes de explicar estados financieros en inglés, impulsar su vocabulario contable en inglés, y describir los procedimientos en la declaración de impuestos costarricenses a sus interesados, especialmente aquellos que son extranjeros dueños de negocios. Este artículo brinda ideas prometedoras en sus necesidades ocupacionales que darían soporte al proceso de diseño curricular de un curso de doce semanas de inglés con fines ocupacionales en contabilidad.

PALABRAS CLAVE: contabilidad, estudiantes adultos del idioma inglés, inglés con propósitos ocupacionales, inglés con propósitos específicos, análisis de necesidades.

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Introduction

The Costa Rican government announced an estimated investment of thirty million dollars to promote the Alliance for Bilingualism (Cordero-Parra, 2019) and recently signed an education policy towards the promotion of languages (Consejo Superior de Educación, 2021). With such political interest in the teaching of foreign languages, it becomes essential to understand that this national goal requires careful consideration of the latest and most successful language teaching methodologies and approaches worldwide, along with professional development opportunities for teachers to research, analyze, experiment, evaluate, and reflect on the usage of those updated English language teaching (ELT) principles.

As part of this national effort, public universities have been offering general English or conversational courses, language programs, and even a master's degree with an emphasis on the teaching of English for Specific Purposes (ESP) to drift away from teaching English for No Obvious Reason (TENOR). Hutchinson and Waters (1987) state that “the foundation in ESP is the simple question: Why does this learner need to learn a foreign language?” (p. 19). Indeed, ESP has been gaining special attention in Costa Rica for the last two decades (Chevez, 2009; Quesada-Pacheco et al., 2019; Yeraldín et al., 2015), despite its early origins dating back to the 1960s (Rahman, 2015). Considerable effort must be given to discover those reasons why an English language (EL) seeks to master this foreign language.

One of the key components in ESP is the rigorous study of learners' needs, wants, and lacks. This prerequisite – A Needs Analysis – implies systematic research about the participant population, their target communicative tasks, and contextual factors before the language curriculum design starts (Macalister & Nation, 2019; West, 1994). What the needs analysis (NA) findings will fuel is the curriculum design and future classroom instruction, so those English language teachers seeking to become familiar with the tenets and procedures of ESP should prioritize carrying out an NA. After all, effective teaching practices imply constantly reflecting

and looking for ways to overcome problems and considering students' needs (Farrell, 2018).

The following NA focuses on the occupational purposes that accountants and accounting employees from several businesses in Golfito have regarding the use of English as a foreign language. This ESP client population resemble other international settings where participants “need English for contextualized workplace environment in accounting field” (Nartiningrum & Nugroho, 2020, p. 436). Golfito is a rural county located in the southern Pacific of Costa Rica where tourism prevails as one the main economic activities.

Background

To fully account for the historical development of this NA, it is important to highlight the following conjuncture; first, the needs analyst has been in charge of several extension college programs in this southern region of Costa Rica (Blanco-Navarro, 2020), arranging English instruction for adult learners (Blanco-Navarro, 2021). From 2018 to 2019, the Southern Regional Extension of University of Costa Rica offered mainly conversational English courses in Puerto Jiménez and Golfito through a college extension project, and there was an initial attempt to address the participants' occupational needs. Nonetheless, the COVID-19 pandemic halted the entire project, and courses have not been offered since December 2019. Second, the author, an ESP novice practitioner, was taking the course LPB7430 Needs Analysis at Universidad Nacional de Costa Rica, as part of the Master's Program in Applied Linguistics (MPLA) with an Emphasis in ESP.

The NA started back in May of 2021 when two hotel workers who participated in that previously mentioned extension project from 2018 to 2019, expressed their new occupational challenges regarding the filling of accounting forms and explaining data in English. Their main concern also reflected the transition they were experiencing from being a local hotel into becoming part of an international hotel chain (Jenkins, 2020). This upgrade in the hotel status still implies more demands on the services offered, among

those the availability of fully bilingual hotel staff. By the end of that meeting in May of 2021, an offer to launch a NA was made, and basic explanations about how ESP works were also given.

As the NA unfolded, other private accountants and accounting assistants joined the project in an attempt to consolidate a participant population beyond four hotel accounting workers and enrich the understanding of needs, wants, tasks, and gaps for accountants in this region. An administrative policy at the MPLA is to involve at least ten participants in the NA because of possible drop-outs, but it was not until the end of August 2021 that the needs analyst was informed to reach such participant quota. In addition, such decision to welcome more participants proved being strategic because the main hotel managers remained unavailable or unreachable to gather their insights on the language needs that their accounting employees often face or would be facing as their hotel proceeds into this transition to an international hotel chain. This unavailability of key stakeholders reflects the often common “access barrier” in NA for Adult Education as explained by Sava (2012, p. 15). Therefore, the field work in this NA aimed at not only the workers in the accounting department at this hotel but also independent accountants in this rural region.

Based on this background information about this client population and the diverse ESP branches listed by Basturkmen (2010), this NA would fit into the field of *English for Occupational Purposes (EOP)* because it focuses on hotel accounting departments and private accounting offices. The main objective of this NA was to identify the communicative target situations and tasks that accountants and accounting employees in Golfito face at their workplaces.

Theoretical Framework

Several definitions have been proposed to establish boundaries between the teaching of English for Specific Purposes (ESP) and the traditional teaching of English for No Obvious Reason (TENOR). Anthony (2018) offers one of the most recent definitions:

English for Specific Purposes (ESP) is an approach to language teaching that targets the current and/or future academic or occupational needs of learners, focuses on the necessary language, genres, and skills to address these needs, and assists learners in meeting these needs through the use of general and/or discipline-specific teaching materials and methods. (p. 1)

A significant difference between ESP and TENOR is the establishment of the learners' needs as the departure prior any curriculum design and instructional processes. The ESP practitioners first conduct a needs analysis of their participants' needs because of its "primary importance in any ESP course design" (Hafner & Miller, 2018, p.18), whereas there is often a predetermined syllabus in GE and TENOR.

Therefore, needs analysis (NA) is an ongoing process and prerequisite in ESP. The whole endeavor undertaken in the elaboration of a NA reflects a backward-design process or ecological approach to curriculum because it prioritizes students' needs and the sociocultural context (Richards, 2017). Reaching a definition of what needs and analysis mean in NA has arisen controversy in ESP and embodied methodological challenges, yet Brown (2016) describes NA as "the systematic collection and analysis of all information necessary for defining and validating a defensible curriculum" (p. 4). Among the challenges and controversies over conducting a NA, Stefaniak (2020) suggests distinguishing between need statements and solution statements as participants tend to focus on the solution "prematurely" without a thorough needs assessment (p. 28), so the identification of needs should be nurtured with the insights from several informants.

Because often times participants and stakeholders may refer to their needs, wants, or lacks interchangeably, the needs analyst should also consider Sava's (2012) differentiation of subjective, objective, latent, manifest, intrinsic, and extrinsic needs. If a need applies only to an individual, it is a subjective need. A need that resembles what a group of individuals face represents an objective one. A manifest need has already appeared, whereas a latent

need remains hidden, awaiting to become manifest either at the individual or group level. An intrinsic need belongs to and appears from within the individual while an extrinsic need often comes from outside.

This diversity of needs can hinder the NA, for identifying the EL learners' needs becomes challenging. For instance, Guerid and Mami (2017) established as a solution to set the goal of seeking those "urgent" needs that could be dealt with in a four-week course as they were administrating instruments and collecting data from their participants and stakeholders before designing an ESP syllabus for finance and accounting. As a result, it is Anthony's (2018) view on NA as a two-stage process that has guided this study. Most likely a large-scale NA takes place in advance to curriculum design, but as the first class approaches and the ESP course is about to be launched, the ESP specialist will have to carry out a smaller-scale NA (p. 63).

Brown (2016) lists four viewpoints on needs analysis in ESP: democratic, discrepancy, analytic, and diagnostic. The democratic view occurs when all the participants could openly express their views and fully describe their occupational contexts, so "needs are whatever elements of the ESP the majority of students want" (p. 13). This study relies on the democratic view because the participants work for different businesses such as hotels, private accounting offices, a marina, and others.

Types of Analysis

Determining what to analyze has led to the establishment of several models on needs analysis in ESP. Out of the eleven types of analysis listed by Brown (2016), the target-situation analysis (TSA) has been the prevailing scope of analysis since the early 1970's (West, 1994), and this would be the most immediate way to grasp a general view of the accounting field and services in this southern part of Costa Rica. The present-situation analysis (PSA) will "examine the students' ESP abilities at the beginning of instruction" (Brown, 2016, p. 22). There are certainly other types of analysis that could be considered such as cost-benefit analysis,

job analysis, performance analysis, training suitability analysis, person analysis, language audits, and others. From a discrepancy view on NA, performance analysis explores what high achievers do and what low achievers need to improve, thus setting expectations like “performance measures” of call-center staff (Anthony, 2018, p. 46). Certainly, this must take place prior the actual language curriculum design of any ESP course. Khalid (2016) even refers to strategy analysis and means analysis. Due to time and resource constraints, a needs analyst may carry out some or just a few of these types of analysis to yield insights into the duties and tasks of a heterogenous participant population.

In fact, the type of analysis can also vary from a NA to another. Khalid (2016) warns: “In practice, most choices [in Needs Analysis] would be determined by time, money and resources” (p. 41). For the purposes of analyzing needs within a relatively unexplored field like accounting, a target-situation analysis (TSA) according to Brown’s (2016) guidelines would allow the needs analyst to explore language use, linguistic, and learning subcomponents (p. 18).

Although this paper exclusively reports on the NA and its results, the entire academic project with accountants and accounting employees in Golfito closely followed the model of language curriculum design proposed by Macalister and Nation (2019). According to their model, a NA plays a key role as one of the three outer circles – being Environment Analysis and Principles other two fields – that have direct implications in the inner circle, often known as the syllabus. These three sources are intrinsically interconnected and inform all syllabus design decisions. For this reason, this paper recounts only on the NA stage, and how it intentionally focuses on the participants’ target communicative tasks, within specific contexts, and under a set of teaching and learning principles expected to be followed during the upcoming stages of curriculum design and instructional implementation. The need uncovering process prior the ESP course curriculum design is exactly what took place in this NA for accountants and accounting workers in Golfito.

Other Theoretical Principles Guiding the NA and EOP Accounting Course Design

There are many language teaching methodologies and approaches that can influence how a NA is conducted to nurture the forthcoming stages of ESP curriculum design and course implementation. The Task-Based Language Teaching (TBLT) and the Content and Language Integrated Learning (CLIL) or Content-Based Instruction (CBI) approaches have guided data collection in this NA. Despite the “common pitfalls in CLIL” about which Escobar-Urmeneta (2019, p. 13) warns, the connection between TBLT and CLIL-CBI within ESP contexts keeps appearing in the literature review. Richards and Rodgers’s (2014) indicate that CBI addresses subject content and language learning simultaneously and distinguish between content-driven CBI and language-driven CBI. This NA seeks for both tasks and contents in the accounting field that participants would label as relevant or urgent.

A priority in this NA is to consider and address the four components that Poghosyan (2016) suggests for a Task-Based Needs Analysis, which clearly draws from content-based instruction: 1. Familiarizing with the subject or field, 2. Establishing the functional platform in the specific field, 3. Creating an authentic material bank, 4. Identifying target events. These recommendations will be followed in the upcoming stages of this EOP accounting project, thus assuming a responsible and Informed Eclectic Approach (Brown & Lee, 2015) by combining Task-Based Language Teaching and Content-Based Instruction principles and remaining into what Mwanza (2019) defines as simple eclecticism. This intrinsic relationship between TBLT and CLIL-CBI is shown when Menegale (2010) concludes that “the class activities which best respond to the need of student’s oral enhancement in CLIL context are those based on tasks” (p. 183). Without a doubt, specialized field contents and tasks could go hand in hand as key components of ESP curriculum design and implementation.

In light of such principles, this NA should also guide the early search, selection, and adaptation of instructional materials to clearly reflect the participants’ occupational purposes and tasks. Widodo

(2016) affirms that “developing ESP materials, ‘the cornerstone of ESP instruction,’ involves much more than understanding needs as entry level of language proficiency, but it touches upon how available resources and constraints impact on design and implementation of ESP instruction as a whole” (p. 279). Authentic materials related to the Costa Rican accounting context may include resources such as videos, blogs, or newspaper articles in which native speakers of English refer to the country’s accounting regulations and procedures. Once the NA results are available, ESP practitioners could then proceed with course curriculum design and implementation with pedagogical tasks such as role-plays and problem-solving exercises to aim at the accomplishment of real-life tasks.

Methodology

The methodological framework in NA for ESP instruction resembles a qualitative design in educational contexts as open ended-questions in both questionnaires and interviews prevail (Creswell, 2012) to gather insights into a so far unknown field such as ESP accounting in Costa Rica. There is clearly a methodological challenge in NA and adult education due to “the difficulty of assuring the validity and reliability of the measurements [units of analysis, and codes] of the actual status of the needs” (Sava, 2012, p. 79). To address these issues of validity and reliability in NA for adult education, several data collection instruments have been included in this study: three questionnaires, two interviews with experienced accountant participants (a semi-structured interview, an unstructured interview), a desk analysis, and a focus group. This variety of data collection instruments complies with the way NAs unfold in the model of language curriculum design. Macalister and Nation (2019) state that needs, lacks, and wants often emerge “by a variety of means: by testing, by questioning and interviewing, by recalling previous performance, by consulting ... by collecting data such as textbooks and manuals ... and by investigating the situations” (p. 5). These instruments were administered from August 2021 to March 2022.

Through the use of technological tools such as Google Forms and the rapid spread of questionnaire links via WhatsApp, it was possible to reach participants from several, distant communities such as Puerto Jiménez, Golfito, and Palmar Norte. Interviews were held through the Zoom application. As the information was gathered and analyzed after each instrument administration, the others were arranged to gain more insights by strategically designing more specific open-ended questions to reach a present-situation analysis. Finally, a focus group led to the selection of the most urgent target communicative tasks.

Individuals and Participants: ESP Client Student Population

The participants’ differences in terms of age and job position reflect two factors that should be carefully considered during the upcoming ESP course design (please see Table 1). The fact that six out of twelve participants are more than thirty years old posts significant implications. For example, adult language learners may experience more difficulties, cope with stressful job environments or positions, and have busy schedules despite showing great interest in the ESP course (Cozma, 2015; Purwati et al., 2022). Schwarzer (2009) views them as “whole adult learners” (p. 28). On the other hand, the younger participants – 25 years old and below – most likely lack working experience and knowledge of the accounting demands from stakeholders. Older participants could provide insightful information on needs during semi-structured interviews, but younger participants may learn and acquire the English language at a faster pace (Mackey & Sachs, 2012).

TABLE 1

THE PARTICIPANTS’ AGES, JOB POSITIONS, ENGLISH PROFICIENCY LEVEL, AND TYPE OF ACCOUNTING

Age	Job Position	English Proficiency Level	Type of Accounting
20	Accounting office assistant	A1	Bookkeeping
22	Accounting office assistant	A2	Bookkeeping

23	Technician in accounting and finance, CCSS	A2	Income tax accounting
24	Accounting assistant at a hotel	A2	Bookkeeping
25	Independent accountant	A2	Income tax accounting
26	Accounting assistant at a hotel	B1	Financial accounting
30	Independent accountant	B1	Income tax accounting
30	Accountant at a marina	A2	Income tax accounting
35	Accounting assistant at a hotel	A1	Bookkeeping
37	Branch manager at a bank	A2	Financial accounting
47	General accounting manager at a hotel	B1	Managerial accounting
47	Independent accountant	A1	Income tax accounting

Source: Answers provided by participants to the first online questionnaire, September 2021.

This seems to be a very heterogenous population in terms of their language proficiency as well (please check Table 1). The level of six participants was known based on their placement in conversational courses in the college extension project back in 2019. Still, the other participants were asked to provide their self-perceptions towards their English language proficiency level in the first questionnaire. Because there is a person who affirmed not knowing much English, the enrolling requirement to have at least an A2 proficiency level was considered but not implemented. A standardized language proficiency test becomes necessary to accurately assess their English level and make further decisions based on the NA results.

Therefore, a crucial decision in this NA has been to adjust it to a multi-level population and the methodological implications (Bowler & Parminter, 2016; Kurbanova & Ataeva, 2020). The participants' self-perception about their proficiency level provides a general, though vague idea of what to expect in terms of instruction and class delivery. On the other hand, eight out of twelve participants hold a university degree, so their academic background

could allow them to understand highly accounting specialized procedures as long as content-based terminology, accounting concepts, and procedures in L2 are effectively mediated. A participant holds only a high school diploma and lacks this academic background in accounting.

The accountants' working experience is also a relevant detail. Eight out of twelve participants have fewer than four years of experience in accounting while three individuals have been working in accounting for around fifteen years. An immediate pedagogical implication from this result could be to take advantage from those more experienced participants who could lead the way in describing and carrying out occupational accounting tasks.

Data Collection

The main objective of the first questionnaire was to gather demographic information and facilitate the enrollment or involvement in this NA of other accounting workers besides the ones from the hotel. A secondary objective was to briefly describe the participant's working environment to identify at least three preliminary needs, wants, lacks, and challenges. This first questionnaire was filled out by twelve participants. Five workers from a hotel expressed their interest in an EOP course on accounting since this is the area with which they have been experiencing problems. They agreed on allowing administrative staff from other hotels and private accounting offices in the region, so there are seven more responses.

The second questionnaire finally aimed at recognizing at least three training needs and occupational-related tasks. Certainly, once the results from the first questionnaire were ready, the needs analyst realized that what participants had expressed as needs were still too broad statements, and it was necessary to clearly recognize job-related tasks. Therefore, a major improvement in the second online questionnaire was the explicit effort to consider what type of analysis was behind each open question. The hotel and businesses owners and managers were expected to answer these questions as well, but this did not happen. In the end, seven

ESP participants replied the second questionnaire and provided their insights into the target situations or tasks, so more specific information was elicited.

Just before answering the third questionnaire, participants could see the preliminary results of the NA through a ten-minute video arranged by the needs analyst. The main objective was to prioritize and select three occupational tasks and accounting topics that participants consider as priorities or “urgent” needs (Guerid & Mami, 2017) for a twelve-week EOP accounting course. To arrange Student Learning Outcomes (SLOs), participants were asked to pick up even more specific tasks and topics that they consider as really relevant to be included in their twelve-week EOP accounting course in 2022. Sharing the preliminary NA results served for validation purposes as well, so a video was arranged in Spanish to briefly explain the preliminary findings. Unfortunately, only seven participants out of twelve answered the third questionnaire.

The fourth data collection instrument was an unstructured interview with the hotel accounting manager. Through a Zoom meeting, the accounting manager referred to what was happening with the accounting department at the hotel. Meeting and having her available for twenty minutes was a chance to gather insights about the tasks and job positions, so the interview followed an unstructured format by asking few open questions and allowing this informant to talk and explain as much as possible. Therefore, this unstructured interview took place at a critical stage during the NA when efforts were being made to reach either the hotel owners or the international managers, so it was “on-the-spot sampling decision” or opportunistic sampling in its essence (Shaheen et al., 2019, p. 35).

The fifth instrument was a semi structured interview with a well-experienced accountant in Golfito. Therefore, this semi structured interview had the same goal as the second questionnaire, recognizing at least three training needs and occupational-related tasks carried out by independent accountants. The same questions were used, but this time the informant had a chance to elaborate more on her responses.

The typical case sampling can enrich the NA with “the help of key informants like knowledgeable participants (Shaheen et al., 2019, p. 32), so the needs analyst contacted his former EL adult learner who works in her mother’s private accounting office. Both participants showed interest in the project, contributed to this NA by answering the questionnaires, and supported it as well by inviting accountants in Golfito to be part of this project. This semi structured interview was recorded, and it was carried out via a Zoom meeting. Although the questions during the semi structured interview were the same from Questionnaire 2, this 45-minute interaction with an accounting expert from the region yielded data that could guide the ESP course design stage. Considering that there are eight participants that have a different occupational setting, this interview was an exceptional opportunity to gain insights on accounting services offered outside a hotel business setting. Therefore, the main objective was to recognize at least three training needs and occupational-related tasks carried out by accountants that do not work in a hotel.

A desk analysis was conducted as the sixth data collection instrument. Despite being a relatively unemployed tool in NA for Adult Education, a desk analysis leads “to the extensive study of existing written documents [or audiovisual materials] that provide information related to our topic” (Sava, 2012) and offers a chance to look at learning objectives from several accounting programs overseas, so drafting student learning outcomes becomes feasible in light of other data gathered. This desk analysis was aimed at identifying both audiovisual and written texts online regarding Costa Rican accounting procedures and tax regulations and accounting learning outcomes at educational programs overseas. This has also been an attempt to comply with the environment analysis in the model of language curriculum design, particularly by “recognizing [and considering] the learners’ cultural knowledge” (Macalister, 2016) and a chance to follow Brown’s suggestion (2016) to surf the internet to locate accounting courses and programs along with their objectives (p. 162). Without considering the role of a desk analysis, the needs analyst felt this urgency to become familiar with the accounting

field, terms, and procedures since the very beginning of the process back in July 2021. The desk analysis report was ready by October 23rd, 2021.

The last data collection method was a focus group. In March 2022, as part of smaller-scale NA just before the ESP course design stage, three participants met with the needs analyst and held a focus group. The main goal was to decide what language needs and target communicative tasks to include in a twelve-week course. After the needs analyst reviewed the NA results gathered in 2021 and stressed the importance to prioritize during the ESP course design process, the participants in this focus group proceeded to draft a list of specialized accounting contents perceived as “most urgent” to be included in the ESP course. Further descriptions of the target communicative tasks were recorded and later transcribed, so more insights were gathered to select the accounting occupation tasks and break these down into more instructional tasks and the corresponding specialized accounting contents applicable to the most common interactions between an accountant and the foreign business owner.

Data Analysis

Target-situation (task) analysis from a democratic view of needs in NA can challenge the needs analyst’s educational research skills. Given the broad responses provided by participants to the open-end questions in questionnaires and interviews, the needs analyst created matrixes or tables with their responses and looked for patterns. A computer software was not used to analyze the qualitative data gathered through Google Forms questionnaires and Zoom interviews. Instead, the needs analyst coded the participants’ answers and attempted to discover patterns that would represent the most urgent English language needs and target-situations. Despite the struggles coding this qualitative data and doing either inductive or deductive analysis, the following results would enrich and inform the following stage of EOP accounting course design.

Results

The first questionnaire was administered for the purposes of gathering basic demographic information, but an initial request for their needs and tasks yielded the following results shown in Tables 2 and 3. The patterns in their responses were coded into a list of preliminary needs and tasks.

TABLE 2
INITIAL NEEDS STATED BY THE PARTICIPANTS

Needs	N (12)
Communicating orally with foreign clients	6
Using key vocabulary about accounting	5
Explaining financial statements	4
Handling accounting software	2

Source: Answers provided by participants to the first online questionnaire, September 2021.

These are still very broad needs and tasks that may not be fully addressed in a twelve-week EOP course. As part of instrument triangulation, it should be highlighted that these patterns would also be found in the participants' responses in the second questionnaire and in the expert interviews carried out. Reaching this similarity in the results obtained from several instruments represents a huge relief to a novice needs analyst because it proves this NA's internal validity.

TABLE 3
INITIAL TASKS EXPRESSED BY THE PARTICIPANTS

Tasks	N (12)
Communicating orally with foreign clients, hotel or business owners	6
Explaining business registration	3
Explaining tax filing procedures	3
Arranging financial statements and reports	3

Source: Answers provided by participants to the first online questionnaire, September 2021.

The results displayed in Table 4 offer the participants’ responses to the question “What are four tasks that a staff member from the accounting department should be able to perform and that require the use of English as a foreign language?” Their responses could be considered the essence of this NA because these reflect the nature of what the “urgent” target situations or accounting tasks are, summarize even further the participants’ responses in a list of nine accounting tasks, and show how frequently those tasks were mentioned. However, these are just the general tasks and further insight is needed to take a closer look at their target-situation linguistic nature.

TABLE 4

SUMMARY OF MAIN EOP TARGET SITUATIONS OR ACCOUNTING TASKS

Accounting Tasks	N (7)
Explaining revenue and expenses	5
Explaining financial statements	3
Answering and sending emails	3
Using accounting software	3
Explaining international wire transfers	2
Using accounting vocabulary	2
Providing tax advice	2
Explaining billing procedures	2
Explaining business registration - unregister	1

Source: Answers provided by participants to the second online questionnaire, October 2021.

To analyze those accounting tasks, participants were asked how the ESP practitioner could break down the tasks into smaller units or steps. Table 5 lists their suggestions in this regard. These are valuable pedagogical recommendations to be considered because they also reflect the participants’ expectations and are aligned with accounting tasks and content patterns shown in the other tables. Participants suggest breaking down language tasks by creating smaller specific vocabulary units. Therefore, a corpus analysis is fundamental to detect not only those key words and terms but also the linguistic contexts.

TABLE 5

BREAKING DOWN ACCOUNTING TASKS INTO SMALLER UNITS

Smaller steps or units	N (7)
Creating an accounting vocabulary bank	5
Watching videos on presenting financial statements	2
Explaining a company's revenue and expenses	2
Doing easy and everyday tasks	1

Source: Answers provided by participants to the second online questionnaire, October 2021.

An interesting participant contribution or recommendation is to arrange short daily pedagogical tasks, so participants can carry these out during their working hours. This idea encouraged the needs analyst to include a specific question in the third questionnaire to find out how much time participants are willing to invest in the EOP accounting course to design a syllabus accordingly.

TABLE 6

MOST URGENT AND LANGUAGE-RELATED TRAINING NEEDS

Most urgent and language-related training needs	N (7)
Learning accounting vocabulary	5
Communicating with clients to explain accounting procedures	3
Using accounting software	1

Source: Answers provided by participants to the second online questionnaire, October 2021.

Most participants – five out of seven – express the same urgency in terms of accounting vocabulary, so this micro skill should be emphasized during the ESP curriculum design process. This vocabulary priority is seen in their responses across several tables and instruments. To communicate within occupational accounting tasks, specific vocabulary skills are definitely a must. Further

performance and gap analysis is needed because the information displayed in Table 5 still provides little insight into how task performance can be assessed and gaps be detected, so deeper understanding about accounting tasks could be reached.

After analyzing the results from both questionnaires, the unstructured interview with the accounting manager from the hotel took place and led to the following finding. Despite her constant denial about knowing the nature of their language needs and target situations, the participant commented on a key language barrier within the hotel accounting department: having a hard time explaining to the new business managers the different taxes and financial procedures that businesses in Costa Rica must follow. In fact, this remark yielded the similarity that would serve all participants in this NA. With this valuable information, the needs analyst was able to determine the common core field (Brown, 2016) for all participants, including independent accountants. Income tax accounting should prevail for the rest of the NA as the common core field over bookkeeping and financial accounting.

During the semi-structured interview, the experienced accountant focused only on two needs: to explain tax filing procedures and to describe the new electronic billing systems. Although a needs analyst should not entirely rely on the responses provided by a single accountant during an interview, her insights confirmed once again that tax accounting appeared as a “urgent” need, even after the results obtained from two questionnaires. Indeed, without first identifying all the accounting tasks applicable to most participants, the NA cannot align with a democratic view on needs analysis. The participants in the focus group would later confirm the relevance of these two needs and recommend their selection over other less urgent needs as the ESP course design stage approached.

Once the common cover field of income tax accounting was determined, the NA proceeded with the desk analysis to find and select audiovisual resources – mainly Youtube videos – for further discourse and corpus analysis. Because of the ample references made by bilingual accountants to tax issues and business management issues in Costa Rica, these authentic videos may be adapted for pedagogical purposes within the EOP accounting course(s)

expected to be offered in 2022. A total of sixteen videos were chosen after careful viewing and consideration of the participants' main accounting tasks. Four newspaper articles stood out because of their reference to the Costa Rican tax setting. A bilingual private accountant in the country has a blog worth consulting. In addition, another discovery was a website of an online accounting school from abroad and the student learning outcomes set at several college programs. Finally, a corpus-based discourse analysis out of these videos or the interactions in English between bilingual accountants and their foreign clients is expected to be done as it could provide insights on vocabulary requirements that need to be strategically addressed during the course design process (Staples, 2019).

Certainly, this desk analysis enhances content specificity in terms of the Costa Rican accounting context. The desk analysis results reinforce what the accounting experts expressed during both interviews regarding the relevance that Costa Rican taxes have during the language interactions between accountants and foreign investors, the target situations, and the accounting tasks detected through the questionnaires. Indeed, the accountants struggle due to the complexity of tax filing procedures, business governmental regulations, electronic billing systems, and the recently approved tax bill in Costa Rica. These are specific contents that participants should translate or describe in L2 while carrying out the "urgent" target communicative tasks with their stakeholders.

The last instrument or tool was a focus group held in March 2022. After analyzing all the NA results, three participants agreed on the selection of income tax accounting and vocabulary as the top needs to be targeted in the upcoming ESP course design. Although there are many other needs and accounting fields that are relevant, the three participants shared the view that the most urgent needs are to explain tax filing issues to foreign investors in Golfito and rapidly increase specialized vocabulary. These two needs seemed to be feasible for a twelve-week course. The remaining needs and accounting fields could be incorporated in other EOP accounting courses.

Discussion

To determine a common core field in accounting applicable to all participants in the NA represented a challenge. Only after administering several questionnaires and interviews, the needs analyst could conclude that their most urgent need – feasible to be part of a twelve-week ESP course – is to empower these ESP students to explain tax accounting issues because most of their language interactions with clients resolves around paying their taxes – which will be the “carrier content that will form the basis for explaining, exemplifying, and practicing different learning points” (Anthony, 2018, p. 107). The preliminary accounting tasks and communicative situations obtained in this NA from the questionnaires were too board. Thanks to the use of other data collection instruments such as interviews, it was possible to recognize income tax accounting as relevant to all participants and identify the “urgent” tasks in their accounting contexts (Guerid & Mami, 2017). The desk analysis led to the selection of oral and written texts that could be used to conduct a corpus-based discourse analysis and identify the key accounting vocabulary in L2 that participants are eager to learn. Because these resources portray the country’s accounting regulations or context, it would be wise to follow Cheng’s (2015) recommendation for “ESP practitioners [to] develop a potentially more productive approach to interacting with subject-matter experts” (p. 23).

In addition, specialized content and language needs continue to appear together in this NA. The NA provides valuable information about specialized accounting contents that belong to the Costa Rican business context and shape up the target communicative tasks. In this regard, when Widodo (2016) mentions and describes seven features of ESP materials, this author emphasizes this connection between content-focused learning and language-focused learning that materials should reflect into themes or topics: “students specializing in accounting should be provided with texts and tasks, which fall within the remit of such core vocational themes as financial statements, the recording process... ledgers [and taxes]” (p. 281). Specific contents like the recent tax reform in Costa Rica could be difficult to explain and understand in the participants’

native language – Spanish (L1), so explaining these tax changes and accounting procedures in English (L2) is even more challenging.

The participants' recommendations about arranging pedagogical tasks they could carry out during their working hours reflect the issue of learning the accounting terminology in meaningful ways. In this sense, Basturkmen and Shackleford (2015) have even mentioned that “consideration of the language-learning opportunities that may exist within target work or study areas has been limited” (p. 88). Thus, participants' suggestions about how accounting tasks could be broken down into manageable learning units and as part of incidental language-learning opportunities within the occupational contexts reinforce research findings on this regard.

How the need discovering process unfolded reinforces Brown's (2016) three main categories of constraints in NA for ESP: situational, stakeholder, and theoretical (p. 39). An important constraint is the novice needs analyst himself due to his current ESP teacher training and his relatively little experience in conducting NA while integrating contextual factors, the participants, the stakeholders, and relevant theoretical principles. All these NA issues cannot be mastered overnight, so senseless decisions and processes could yield negative outcomes like facing rejection from stakeholders to proceed with the entire ESP project or jumping into mere assumptions, without relying on the information gathered from all the participants and stakeholders. This ESL/EFL teacher mindset should be changed to install a needs analyst's perspective. This clearly reinforces the importance of ESP teacher education (Bocanegra-Valle & Basturkmen, 2019) in regard to carrying out an NA, designing ESP courses, and having handy a list of key ESP principles to constantly remind oneself of how assumptions are harmful and subtle in ESP.

In fact, the greatest constraints or limitations in this NA were situational (company context). The stakeholders' unavailability and the historical conjecture hotel managers deal with cannot be more challenging given their new international alliance (Jenkins, 2020). Sava (2012) clearly describes this hectic context, “(Training) needs investigations conducted within organizations or enterprises are a special case, because they are job-related and performance-oriented, and the potential participants of the training program are

known from the outset... [and] many training programs are run on the job” (p. 59). Due to confidentiality issues and hectic agendas, stakeholders most likely are not going to release sensitive information about their business such as sales, profits, assets, taxes, and others. Therefore, building trust is a prerequisite in case another NA is conducted over financial accounting and the explanation of financial statements to stakeholders.

Thanks to the focus group, the needs analyst could make the toughest decision to determine the common core field of income tax accounting and the target communicative tasks to focus on during the upcoming curriculum design stage. What is manageable within a twelve-week course can vary greatly from the arrangement of a two-year ESP accounting program because an important limitation in ESP is the direct instructional hours and amount of independent studying hours that adult learners could devote.

Although a new NA should be launched every time ESP practitioners work with a new client population, there are important lessons and information here that should not be overlooked and discarded in future NA in the accounting field. For instance, tax issues remain fairly the same from a company to another, and there is often key vocabulary that allow accountants to carry out these occupational tasks. The needs would vary in terms of the participants’ proficiency levels and backgrounds, so the ESP curriculum design process must be adjusted. Some aspects from this NA could provide insights for other ESP populations in accounting.

If this NA had been limited to the four participants from the hotel in Golfito, more specificity could have been gained. In that case, the NA results may have quickly led to a short, twelve-week course targeting extremely specific needs. For sure, there have been advantages out of consulting other accounting workers in the region to gain a broader perspective, but in doing so, the NA detoured from reaching more specificity. Brown’s (2016) differentiation between common core and overlaps in specialized fields could empower novice needs analysts to “deal with the issue of having students with varying specific purposes within an ESP” (p. 11).

Therefore, establishing a target population turned out problematic and time consuming. This NA had to follow a democratic

view. Valuable energy and time could have been invested in carrying out deeper needs analysis if the participants had shared the same occupational context. The important lesson reached is that having a specific target group of participants, gathering their basic demographic information, assessing their English language performance, and finding out about their learning styles represent the first procedures in any NA. If these are postponed, most novice needs analyst may reach little depth in the real linguistic nature of the target situations.

Poghosyan's (2016) suggestion for ESP practitioners to immerse themselves in the specialized and unknown field is clearly a starting point. It was not until the desk analysis was done that the needs analyst could realize that accounting is divided into several sub-fields, such as managerial accounting, auditing, tax accounting, financial accounting, bookkeeping, and others. Having a subject matter expert (SME) on board during the NA should have been a priority (Cheng, 2015) to address the frequent concern among novice ESP practitioners over highly specialized terminology or vocabulary (Guerid & Mami, 2017; Kirkgöz, 2019).

This NA has reached data saturation, so the ESP course design stage could evolve. The application of several instruments broadens the view of accounting subjects and occupational communicative tasks beyond what could be included in a twelve-week ESP course. This provides a big picture of what it means to work as an accountant or within the accounting department of a business in Golfito and may enrich several EOP accounting courses.

Conclusion

NA in ESP is not a straightforward process, for many detours can happen when there is a heterogeneous adult population with many contextual and situational constraints at stake. This paper has described the development and the results of an NA conducted for a limited population of accountants in a rural community, but ESP practitioners interested in this specialized field could explore if the accounting tasks and the target communicative situations discus-

sed here may guide their own NAs and ESP courses. Even though university extension projects and programs in GE and ESP tend to remain static and confined within the graduate and tertiary levels, this NA proves there are plenty of opportunities for innovations with other adult populations in rural areas that seek to improve their English language skills and tackle their “urgent” occupational purposes.

Three pending aspects in this NA are the elaboration of a corpus-based discourse analysis, the involvement of subject matter experts (SME), and the role of adult learning principles in ESP. In future projects, ESP needs analysts could identify the highly specialized vocabulary and collocations using the software AntConc and the Corpus of Contemporary American English (COCA). Second, fully bilingual accountants are SMEs that can guide the needs analysts by pointing out the language requirements and detailed descriptions of the interactions between accountants and their foreign clients. The third aspect that awaits more study is how the principles of adult learning should influence NAs, for adult English learners post additional challenges due to their age differences, hectic agendas, diverse English language proficiency levels, and other traits.

Although general English language instructors may find NA and ESP challenging, adult English language learners in Costa Rica seem to be willing to collaborate with needs analysts because of the relevance that communicating in English has in their occupational contexts. Therefore, the needs analyst in charge of this paper openly encourages approaching these innovative methodologies with confidence and patience beyond the university campuses. Despite the paramount differences between GE and ESP, a transition from one approach to the other could become less troublesome as more ESP practitioners nurture this academic field in the country with more research. In fact, systematic reflection on the challenges, advantages, and procedures for NA and ESP implementation has just started to gain more attention in the field of ESP teacher education (Bocanegra-Valle & Basturkmen, 2019). Further research is fundamental to comprehend what novice ESP practitioners need to make such a transition from GE to ESP as feasible and smooth as possible.

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