Improving Students' Writing Achievement: The Implementation of Peer- and Self-Review and Collaborative Discussion

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Abstract

The involvement of peers in collaborative learning activities has a demonstrably positive effect on academic achievement, yet its application in specialized technical fields remains under-explored. This paper aimed to design and evaluate an effective pedagogical framework for writing instruction, specifically developing a model that integrates systematic peer-review, self-review, and collaborative discussion for students within an accounting department. Using a quasi-experimental approach, twenty-six students from a Business English course participated in the research, engaging in recursive cycles of self-evaluation, peer feedback, and group-based negotiation intended to mirror professional accounting audits. Data were collected via pre-test and post-test instruments to measure gains in both linguistic precision and conceptual clarity. The data were analysed quantitatively using t-tests and z-tests to ensure statistical rigor. The results indicated statistically significant improvements ($p<0.001$) across all tested technical topics, including taxes and management accounting. This multi-layered feedback approach significantly deepened the students' grasp of complex accounting concepts while simultaneously fostering essential critical thinking and problem-solving capabilities. The findings highlight a shift in educational necessity; educators must move beyond simple knowledge transmission to actively assist students in refining their professional communication and rhetorical skills. The study concluded that integrating this collaborative strategy from the beginning of the semester was crucial for the professional effectiveness and career readiness of accounting graduates, providing a scalable model for other ESP (English for Specific Purposes) contexts.

Keywords: peer review, self-review, collaborative discussion, business English, ESP writing, accounting education

1. Introduction

The global accounting profession has undergone a significant paradigm shift, moving from a focus on isolated calculation to a requirement for integrated financial advisory and strategic communication. Despite this, a persistent "expectation gap" remains between the technical proficiency of accounting graduates and the professional communication skills required in the workplace (Bakar & Aziz, 2015). In the context of English for Specific Purposes (ESP), writing instruction for accounting students must transcend basic grammatical accuracy to encompass "disciplinary literacy," where students learn to negotiate meaning and defend financial logic within a professional community (Hyland, 2005). In line with this, Widanta's (2023) work also demonstrates how ESP must go beyond grammar to address field-specific discourse practices. The work fosters that ESP shall focus on the language use rather than the forms.

Traditional pedagogical models often fail to replicate the social and collaborative nature of modern accounting audits and reporting. To address this, current educational theories emphasize Social Constructivism, suggesting that cognitive development is most effective when students engage in "socially mediated" activities (Vygotsky, 1978); (Dad and Sohail, 2025). Among pedagogical approaches, such as grammar-translation method, total physical response method, audio lingual method, and task-based language teaching (TBLT), the last method which prioritizes on students' involvement in learning activities to use the target language as the medium of communication with other students in doing tasks or projects rather than to learn the language as the subject of learning, is considered effective to fit the

communicative language teaching approach (Widanta et al., 2024). TBLT provides students with opportunities to use language meaningfully and communicatively. By integrating peer-review and group negotiation into the writing process, educators can stimulate the professional environment where financial documents are rarely produced in isolation. This study, therefore, proposed a collaborative pedagogical framework designed to bridge the gap between classroom instruction and professional efficacy. It investigated how systematic cycles of self-evaluation and peer feedback influence the acquisition of both technical accounting concepts and the rhetorical precision necessary for professional communication in a Business English context. Professional communication skill can be supported with some core skills, one of which is pragmatic skill. Widanta's (2020) work on pragmatic errors shows how learners often fail to meet professional communication standards despite technical knowledge—mirroring the gap between accounting graduates' technical skills and workplace communication needs.

English for Specific Purposes (ESP) has received significant scholarly attention over the last two decades, particularly in regions where English serves as a second or foreign language (ESL/EFL). This specialization prompts educators to prioritize effectiveness and productivity to enhance learners' English language competence. ESP is a crucial approach in language education, meticulously designed to meet the precise communicative needs of learners within specific professional fields. Consequently, the role of the ESP practitioner involves course design and interdisciplinary collaboration (Javid, 2015).

In the Indonesian context, ESP instruction diverses and fluctuates based on regional economic trends (Hajar & Triastuti, 2021). However, university-based ESP faces unique challenges, including a lack of immediate professional incentives and low linguistic proficiency (Suherman, 2023). Teaching writing to ESP students in Indonesia presents several hurdles, as students must navigate grammar, cultural differences, and rigid academic conventions (Ariyanti, 2016).

A primary example of these challenges is found in the English for Accounting program at the State Polytechnic of Semarang. Research confirms that writing skills are paramount for the job readiness of accounting professionals (Prasongko et al., 2025). However, traditional, teacher-centred classrooms often stifle engagement, leading students to perceive writing as a heavy burden compared to speaking. To address this, current educational theories emphasize Social Constructivism, suggesting that cognitive development is most effective when students engage in "socially mediated" activities (Vygotsky, 1978).

This study addresses these issues by proposing a collaborative pedagogical framework. It seeks to answer: (1) What was the design of a peer- and self-review as well as collaborative discussion model for accounting students? (2) How was it implemented effectively? (3) How effective was the model?

2. Literature Review

2.1 Benefit of Peer- and Self-Review

Peer review and self-review are regarded as effective strategies for enhancing learner autonomy in English writing. The strength of peer review lies in the provision of diverse feedback from multiple readers' perspectives (Ferris, 2014). On the other hand, self-review enhances learners' awareness of the attributes of high-quality writing through the systematic evaluation of their own work (Johnson, 2012). This advancement is rooted in the principle that learner autonomy is significantly bolstered through deep learning rather than surface learning, provided that students possess the internalized capacity to discern and apply the criteria of high-quality writing (Bialystok et al., 1983).

Multiple studies underscore the benefits of self- and peer-assessment in enhancing learning outcomes. Andania et al. (2024) found that these methods improved critical thinking and writing quality in creative writing contexts. A structured four-stage process involving drafting, self-assessment, revision, and peer-review has been shown to increase student motivation. While some students may initially be sceptical, long-term implementation fosters greater autonomy and an understanding of evaluation criteria (Rothschild & Klingenberg, 1990; Susanti, 2023). Aslanoglu (2022) further demonstrated that these methods significantly outperform traditional teacher feedback in terms of improving student motivation and self-awareness.

2.2 Benefit of Collaborative Discussion

From a theoretical perspective, collaborative discussion is grounded in Vygotsky's (1978) social constructivist theory, which positions social interaction as the core of the learning process. Learning is understood as a social activity in which knowledge is not passively transmitted from instructors to students, but is actively constructed by learners through the exchange of ideas, discussion, and shared meaning-making.

A number of previous studies have consistently demonstrated that the organization and patterns of collaborative discussion are significantly associated with improvements in learners' writing performance (Neumann & McDonough, 2015; Storch, 2005; Wigglesworth & Storch, 2009). Research indicates that when learners collaborate to refine the content, language, and organization of their writing, their social interaction serves as a key predictor of superior text quality (Neumann & McDonough, 2015).

Furthermore, collaborative discussion functions as a dialogic space within writing instruction, allowing students to articulate their ideas, pose critical questions, and reflect on the quality of both their own writing and that of their peers (Wegerif, 2007). This interaction helps students develop reflective awareness of aspects that need to be maintained or improved in their writing, thereby enabling a more focused and meaningful revision process.

2.3 Surface Error

Errors are inseparable from the process of language learning. Within educational contexts, errors function as reflective tools that enable learners to recognize the gap between their actual performance and the expected level of achievement. Consequently, errors are viewed as learning opportunities that serve as scaffolds to enhance language performance, particularly through feedback mechanisms (Fong et al., 2018; Ramaprasad, 1983).

In line with this perspective, collaborative learning through peer feedback activities places errors at the core of efforts to improve writing quality. Aben et al. (2023) explain that the process of dealing with errors during feedback provision and feedback processing involves several interrelated cognitive sub-phases. This process begins with error identification, which refers to the awareness that a textual element does not conform to established norms, followed by error decoding to assign meaning and categorize the error, such as grammatical, spelling, or argumentative errors. The subsequent phase involves error evaluation to determine appropriate revision strategies, which is then translated into verbal or nonverbal feedback comments intended to support effective text revision.

To systematically classify the types of errors found in learners' writing, Bialystok et al. (1983) introduced the Surface Structure Taxonomy. This framework emphasizes that errors arise from modifications of the surface structure of language and can be systematically categorized into four major types: omission, addition, mis-formation, and mis-ordering.

Omission refers to the absence of elements that should be present in a well-formed sentence, whether lexical or grammatical element, whereas addition involves the inclusion of unnecessary elements. Mis-formation reflects the use of incorrect linguistic forms or structures, while mis-ordering refers to the improper arrangement of words or morphemes, which may disrupt meaning and textual cohesion. This taxonomy provides a robust conceptual foundation for systematically analysing writing errors in the context of English language learning.

3. Method

3.1 Research Design

This study employed a mixed-methods research design, integrating both quantitative and qualitative paradigms to evaluate the efficacy of the proposed instructional model. The primary objective was to develop and implement a pedagogical framework tailored to enhance the written communication competencies of accounting students. This objective is deeply rooted in established research identifying a significant gap in the professional preparation of accounting graduates. According to Simons et al., (1995), accounting students frequently exhibit higher levels of communication apprehension—pertaining to both oral and written modes—compared to their peers in other business disciplines. This specific form of anxiety can profoundly impede their professional trajectory and overall effectiveness within the corporate environment.

The rationale for this intervention is further supported by Maupin (1993), who identified a critical deficiency in traditional accounting curricula. Many existing programs prioritize technical arithmetic over the essential communication skills required for career success, creating a pressing demand for targeted educational interventions. Furthermore, research by Sriram and Coppage (1992) revealed a startling disconnect: while faculty and students universally acknowledge the necessity of strong communication skills, the majority of accounting students typically complete only a single business communication course throughout their entire academic program.

This lack of exposure leaves graduates ill-prepared for the multifaceted demands of the profession. Feedback from employers consistently underscores that accounting information intended for general audiences must be concise, coherent, and articulated in language accessible to non-experts. Therefore, it is not merely technical accuracy that determines professional success, but the ability to translate complex financial data into accessible narratives. This study adopts an experimental approach to address these documented communication deficits.

3.2 Research Participants

The potential participant pool consisted of 180 students enrolled in the accounting program. To ensure a focused study, a single class was selected through purposive sampling, resulting in a sample size of 26 students. The demographic profile of the participants showed an age range of 21 to 23 years, typical for vocational higher education. In line with broader trends in the accounting field, the majority of the sample was female.

A significant characteristic of this group was their diverse educational background; students originated from both general and vocational senior high schools. This heterogeneity resulted in a wide spectrum of English language proficiency levels. Such variability highlights the necessity of a flexible teaching strategy that can cater to learners starting from different linguistic baselines.

3.3 Pedagogical Framework

Following the principles of modern language pedagogy, the proposed model was meticulously structured to foster deep engagement and active learning. This framework was grounded in Social Constructivist Theory, which posits that learners actively construct knowledge through experience and social reflection rather than through the passive reception of information. This paradigm shift from the teacher-centred instruction to the learner-centred approach is vital for developing complex writing skills, where an understanding of audience, purpose, and nuance is essential.

In this model, Peer Assessment serves as a vital pedagogical tool, providing students with the opportunity to critically analyse and provide feedback on their classmates' writing. By examining the work of others, students identify strengths and suggest improvements, which

sharpens their analytical skills and reinforces their own understanding of effective communication. This process exposes learners to diverse writing styles and common pitfalls, forcing them to articulate feedback, which in turn solidifies their own linguistic mastery.

Simultaneously, Self-Assessment is implemented as a metacognitive process. Students evaluate their own written work against established criteria, allowing them to identify personal strengths and weaknesses. This internal feedback loop fosters increased self-awareness and promotes self-regulated learning. By combining peer and self-assessment within a hands-on setting, the model creates a robust cycle of continuous improvement. To ensure objectivity and clarity, specific rubrics were utilized to define effective "Business English for Accountants," focusing on five key pillars: clarity, conciseness, coherence, accuracy, and audience appropriateness.

3.4 Research Stages

The study was executed in three distinct, sequential stages:

Stage 1: Participant Grouping and Initial Briefing

The 26 students were randomly divided into two equal cohorts: Group A and Group B (n=13 each). The instructor provided a detailed briefing on the upcoming Business English activities focused on accounting. The primary resource utilized was the core textbook, English for Accounting (Frendo & Mahoney, 2007), published by Oxford University Press.

Stage 2: Content Acquisition and Topic Selection

Following the core instruction, students were encouraged to broaden their perspectives by exploring supplementary materials online. This phase aimed to deepen their conceptual understanding of the two designated research topics: 1) Taxation, and 2) Management Accounting.

Stage 3: Pre-Test Writing and Iterative Review Cycle

A pre-test writing activity was conducted for each topic. Upon completing their initial drafts on "Taxation," students engaged in Random Peer Assessment. Group A and Group B exchanged drafts to ensure that students interacted with peers outside their immediate social circles. This immediate peer review served four essential functions:

1. Diverse Input: Exposing writers to multiple perspectives beyond their own.

2. Early Identification: Promptly detecting common errors and areas of confusion.

3. Reinforcement of Learning: Actively critiquing another's work reinforced the reviewer's understanding of writing strategies.

4. Reduced Apprehension: Feedback from peers is often perceived as less intimidating than faculty grading, making students more receptive to criticism.

Following peer feedback, students engaged in Self-Correction using specific coding symbols. For instance, "WW" signalled wrong word choice, "SV" indicated subject-verb agreement errors, "SP" denoted spelling mistakes, and "P" represented punctuation errors. By systematically applying these codes, students became active agents in their own linguistic development. This iterative cycle—comprising drafting, peer-reviewing, and self-correcting—was repeated for all three topics, ensuring the continuous reinforcement of writing skills within the professional context of accounting.

3.5 Data Analysis Procedures

The data analysis process was meticulously structured to ensure both quantitative precision and qualitative depth. The research lecturer evaluated the students' final written submissions through a comprehensive multi-stage analytical framework. This approach utilized a systematic methodology grounded in the work of Gall and Borg (2006), which facilitates a transition from raw data to refined thematic insights.

The analysis adhered to the following sequential phases:

1. Coding and Initial Categorization: In the preliminary phase, the data were collected and subjected to open coding. This involved a line-by-line examination of student writing to identify linguistic patterns, technical accuracy in accounting terminology, and common structural errors.

2. Sorting and Thematic Grouping: Following initial coding, the data were sorted into broader categories. All coded segments with similar characteristics were grouped into clusters, allowing for a general understanding of the students' writing behaviours and common areas of improvement across the topics of taxation, management accounting, and investment.

3. Scoring and Percentage Calculation**:** To provide a quantitative basis for the qualitative findings, student performance was scored based on established rubrics. Percentages were calculated to determine the frequency of specific error types (using the coding symbols like "WW" or "SV") and the overall rate of improvement from pre-test to post-test.

4. Classification of Sub-themes into Core Themes: Sub-themes emerging from the categorized data were further classified into key themes. These were then synthesized to identify the core findings of the study. This descriptive qualitative approach allowed the researchers to explain *how* the integrated review model influenced the students' writing achievement beyond just numerical gains.

4. Results

4.1 Design of Peer- and Self-Review and Collaborative Discussion Model

The primary objective of this instructional design was to create a robust pedagogical framework capable of training students to produce high-quality professional documents while simultaneously serving as a blueprint for future Business English curricula. Writing remains an inherently complex skill for both lecturers and students, necessitating a structured intervention. To optimize students' writing achievement within the specialized domain of accounting, the model was operationalized through three developmental stages:

Stage 1: Establishing Evaluative Frameworks

The initial focus was on the provision of detailed rubrics and tiered feedback mechanisms. Significant improvements in effective Business English communication were anticipated when students were granted clear criteria for success. These rubrics were specifically engineered to emphasize the core components of professional writing. Drawing on the foundational work of Weigle (2002) and Leki and Carson (1994), the instructional goal was to move beyond mere linguistic correction to help students organize their thoughts coherently. While traditional ESL instruction often allows students to rely on personal experience for content—where external sources only serve as loose inspiration—this model utilized a specific scoring rubric (see Appendix) that, while designed by language specialists, encouraged students to treat technical content with increased seriousness.

Stage 2: Integration of Supplemental Resources

The model was further enriched by providing students with additional instructional materials, specifically an e-book focused on effective written communication. It was observed that students who had access to these comprehensive resources alongside the tiered feedback showed a more pronounced improvement in their writing skills. Furthermore, this group reported higher levels of satisfaction, suggesting that supplemental resources provide the necessary "scaffold" for students to transition from basic proficiency to professional competence.

Stage 3: Intensive In-Class Instruction and Resource Synergy

The final design stage focused on the synergy between in-class instruction and the availability of diverse learning resources. The findings suggest that the most significant gains occurred when students received direct pedagogical intervention combined with supporting materials beyond the basic rubrics. This comprehensive approach ensured that the main components of business writing—clarity, conciseness, and technical precision—were not just explained but actively practiced and reinforced.

4.2 Implementation of Peer-and Self-Review and Collaborative Discussion

4.2.1 Instruction

Before the writing activity began, the lecturer provided explicit instruction on how students could generate ideas as references for their writing. One of the strategies employed was allowing students to use their smartphones in the classroom to search for a topic, ideas and information for the writing. Through this approach, students were indirectly engaged in a reading process, enabling them to explore relevant information, examples, and ideas related to the assigned writing topic.

4.2.2 Writing Activity

The writing process formally commenced with the production of a first draft. At this stage, students were required to write without using smartphones in order to assess their initial understanding and retention of the material they had previously read. This first draft served as the foundational text for subsequent stages.

4.2.3 Peer Review, Self-Review, and Collaborative Discussion

During this phase, students exchanged their written drafts with peers to provide feedback through a structured peer-review process. A system of Symbol Correction Codes was employed to guide reviewers in identifying errors and areas for improvement without directly rewriting the author's text. In addition, students engaged in self-review and collaborative discussion to clarify feedback, negotiate meaning, and reflect on both strengths and weaknesses of the drafts.

Table 1. Professional Symbol Correction Codes for Business Writing

SYMBOL	TYPE OF ERROR	SAMPLE OF WRONG SENTENCES
Cap	Capitalization	Susan was born in *england*.
P	Punctuation	Are you a *student*
Sp	Spelling	Today's *whether* is cloudy.
X	Omit this	Shanti was born in *the* Jakarta
∧	Add a word	Mirna wants **…** listen the radio.
₱	Paragraph	*Separate into new paragraph*
♯	Numbers	Rudy bought some *book*.
SV	Subject-verb agreement	Sanusi *read* a book every week.

VT	Verb tense	Yesterday I *go* to Bandung.
VF	Verb form (*gerund*, participle, etc.)	Most students like *smoke* in class.
WC	Word form (noun, verb, adjectives, adverbs, etc.)	Whitney Huston sings a song *beautiful*.
WO	Word order	The woman *beautiful* (precedes a noun) in red blouse is my aunt
frag	Sentence fragment	*Sentence is not complete*
RO	Run-on-sentence	The sentences aren't ordered properly
ꙅ	Connect this	Most parents are not concerned with their children's *education*
?	Unclear	*Your idea is not clear*
SL	Small letter	Rendy does not like drinking *Coffee*

4.2.4 Error Analysis

Following the peer-review stage, the first drafts were returned to the original authors for error analysis. In this phase, students independently analysed the feedback and correction symbols provided by their peers. The analysis focused on identifying and understanding various types of errors, including grammatical inaccuracies, stylistic issues, and content-related gaps. This reflective process aimed to enhance students' awareness of their writing problems prior to revision.

4.2.5 Revising Writing

Based on the results of the error analysis, students revised and rewrote their drafts by systematically addressing the identified issues. The revision process emphasized the application of peer feedback and encouraged critical thinking, linguistic awareness, and learner autonomy. This stage functioned as an iterative process designed to improve both the quality of the written text and the students' writing competence.

4.2.6 Lecturer Assessment

After the revision process was completed, the final drafts were submitted to the lecturer-researcher for final evaluation. The assessment focused on six (6) writing-related skills, as outlined in Table 3 (Appendix C). This final stage served as a quality control mechanism to ensure that the revised texts met the academic standards established for the course.

Table 2. Score and Points Assessed in Writing Activities

No	Writing skills	Measurement
1	Uses correct grammar (including punctuation)	Number of errors
2	Writes well-clearly, concisely, correctly, completely	1 to 10
3	Organizes information into effective sentences and paragraphs	1 to 10
4	Write persuasively	1 to 10
5	Produces correctly spelled documents	1 to 10
6	Uses an effective business vocabulary	1 to 10

4.3 Implementation: The Topic of Taxation

4.3.1 Analysis of Errors in the First Draft

The writing activity regarding "Taxation" served as the primary vehicle for testing the model's effectiveness. Before the drafting phase, the lecturer facilitated a critical session on idea generation, providing students with strategies to build a foundational knowledge base for their assignments.

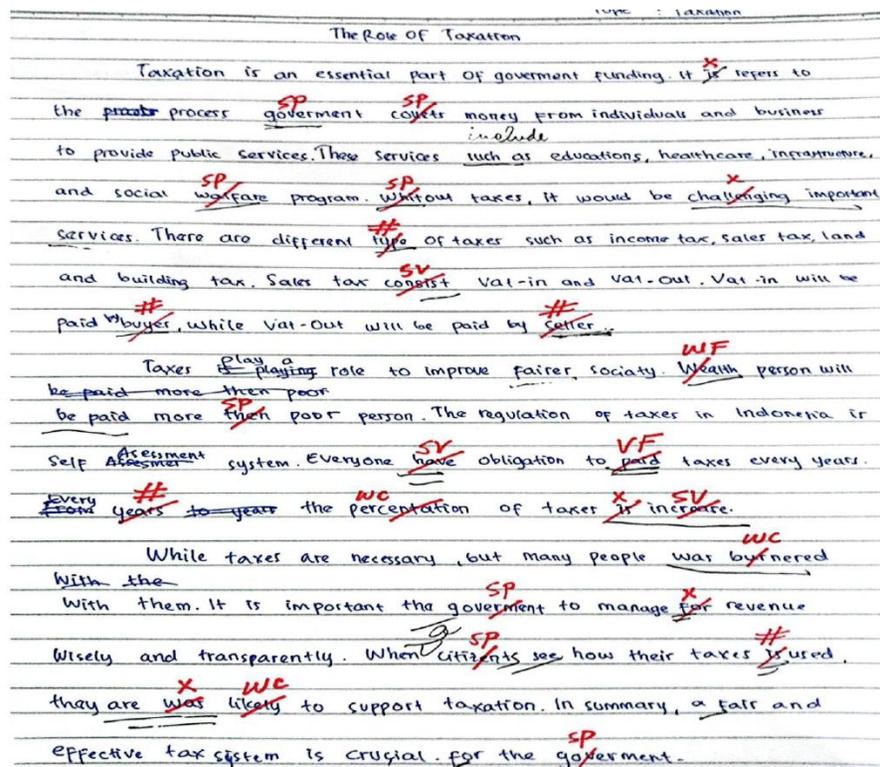Example of students' first draft of writing topic of Taxation:

Figure 1. Taxation Peer Correction Results

Presented above is a concrete example of a student's essay focusing on the topic of Taxation, which has undergone the peer correction process. To ensure maximum clarity and facilitate the original author's understanding, the corrections made by the peer are distinctly marked using a red marker. This deliberate choice of colour ensures that the symbols and annotations indicating necessary revisions, whether they pertain to grammar, syntax, content accuracy, or structural improvements are easily identifiable against the black text of the draft.

In the writing assignments on **Taxation**, several recurring errors were identified, highlighting specific areas where further instruction and practice are needed. These errors were categorized and symbolized for clearer feedback:

- **Omission of Articles (Symbol: 'omit this'):** There were **five instances** where students incorrectly omitted articles ('a', 'an', 'the'). This suggests a fundamental lack of mastery in the accurate use of English articles, which significantly impacts sentence clarity and grammatical correctness.

- **Spelling Mistakes (Symbol: 'Sp'):** A notable **eight spelling errors** were found. This indicates that students may not be consistently practicing or meticulously reviewing their English spelling, suggesting a need for more routine and careful proofreading.

- **Influence of Indonesian Grammar on Noun Forms (Symbol: '#'): Five errors** related to singular/plural noun forms were observed. This points to a common transfer error from Indonesian, where noun changes for singular or plural are not as strictly applied as in English. Students need to internalize the rules for English noun agreement.

- **Subject-Verb Agreement Issues (Symbol: 'SV'): Three errors** were identified where the verb did not correctly agree with its subject. This suggests a significant gap in students' understanding of the fundamental rule that verbs must match their subjects in number and person.

- **Incorrect Word Forms/Parts of Speech (Symbol: 'WF')**: One specific error highlighted an issue with **word form**, indicating a lack of understanding regarding English **parts of speech**. Unlike Indonesian, English has distinct categories for words (e.g., noun, verb, adjective, adverb) that affect their usage, and students need to grasp these distinctions.

- **Lack of Comprehensive Verb Form Understanding (Symbol: 'VF')**: One error indicated that students struggled with the broader concept of **verb forms** and how words transform into different grammatical categories (nouns, adjectives, adverbs, verbs). This suggests a need for a more comprehensive understanding of word derivation.

- **Poor Word Choice/Diction (Symbol: 'WC'): Three errors** were noted in word choice, reflecting a lack of skill in **diction literacy**. For instance, in the sentence "...they are was likely to support taxation," the awkward phrasing "are was likely" demonstrates a need for improvement in selecting appropriate and precise vocabulary.

4.3.2 Post-Correction Improvement: The Revised Draft

The results of this extensive revision process will be obvious in the upcoming text, which will illustrate how the students applied the helpful criticism to enhance the overall quality and exactness of their writing.
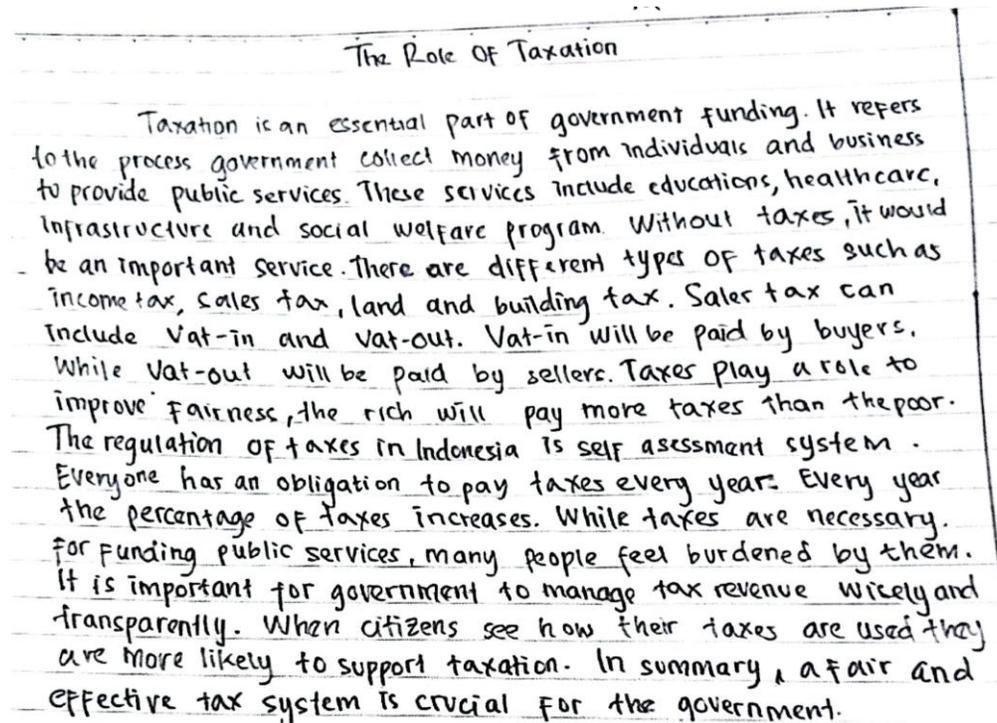

Figure 3. Revised Draft: Taxation

4.4 Implementation: The Topic of Management Accounting

Following the taxation module, the writing activities transitioned to Management Accounting. To maintain a rigorous academic environment, the pedagogical approach was strategically modified to address concerns regarding academic integrity and plagiarism.

To illustrate the pedagogical journey, a representative first draft on Management Accounting was analysed as a baseline. This unrevised submission served as a critical diagnostic tool, revealing the authentic starting point of the student's linguistic and conceptual grasp of management principles.
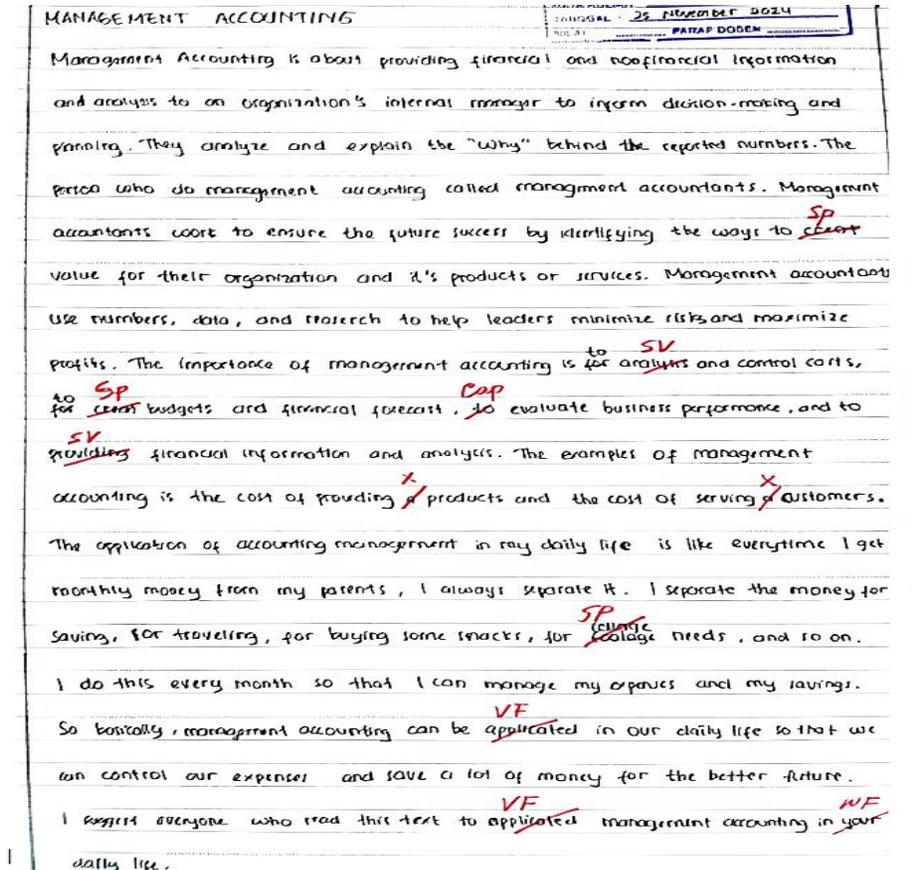
Figure 3. Management Accounting Peer Correction Result

An analysis of one student's first draft on the *Management Accounting* topic revealed several recurring grammatical and structural errors. These consistent patterns highlight specific areas where students need more focused attention and practice in their English writing.

Here's a breakdown of the observed error types:

- Spelling Errors (Sp): There were 3 instances of spelling mistakes. This suggests that the student has not yet fully mastered standard English spelling conventions, indicating a need for more consistent practice and careful proofreading.

- Singular/Plural Noun Form Errors: 2 errors were identified in the use of singular versus plural noun forms. This particular issue often stems from the influence of Indonesian grammar, where noun plurals are not typically indicated by adding 's' or 'es' as they are in English. Students need to develop a clearer understanding of these fundamental differences.

- Subject-Verb Agreement (SV): The draft contained 2 errors related to subject-verb agreement. These mistakes demonstrate that the student struggles to ensure the verb in a sentence correctly matches its subject in number and person. A solid grasp of this rule is crucial for grammatical accuracy in English.

- Verb Form (VF): There were 2 errors in the use of verb forms. This suggests that the student has not yet fully grasped the nuances of how verb forms change based on tense, mood, or voice within the context of a sentence.

- Word Form (WF) / Parts of Speech: 1 error was noted in the use of an incorrect word form, which falls under the broader category of understanding parts of speech. This indicates that the student needs to improve their knowledge of how words function and change their forms (e.g., noun to adjective, verb to adverb) within a sentence.

4.4.2 Post-Correction Improvement: The Revised Draft

After their classmates reviewed their work and they gave corrections using symbols correction codes, the students started a major round of revisions of their first draft. They accurately went through their drafts, strictly following the instructions given by special correction symbols. This organized feedback system was designed to help them understand their writing errors more clearly and guide them toward significant improvement. The results of this extensive revision process will be obvious in the upcoming text, which will illustrate how the students applied the helpful criticism to enhance the overall quality and exactness of their writing.
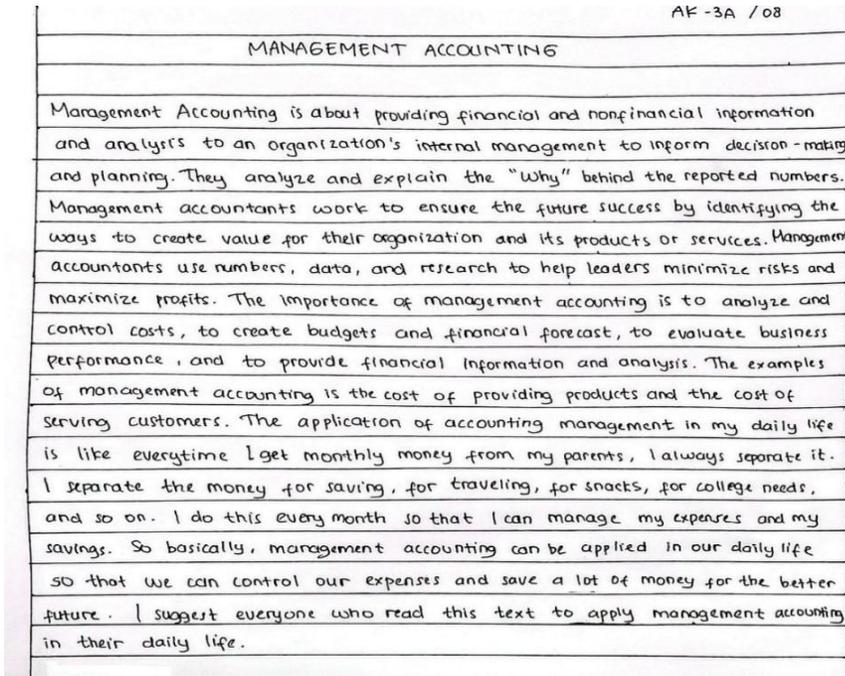
Figure 4. Revised Draft: Management Accounting

4.5 Effectiveness of the Model

4.5.1 Difference Test between Taxation Pre-test and Post-test

Table 3. Comparative Analysis: Pre-test vs. Post-test in Taxation (N=26)

Variable	Pre-test Mean (SD)	Post-test Mean (SD)	Mean Diff	Paired t-test (Sig)	Wilcoxon Z (Sig)
Taxation 1	6.77 (1.27)	7.65 (1.19)	-0.885	-13.844 (.000)	-4.796 (.000)
Taxation 4	6.31 (1.22)	7.27 (1.15)	-0.962	-25.000 (.000)	-5.000 (.000)
Taxation 7	6.38 (1.26)	7.35 (1.19)	-0.962	-25.000 (.000)	-5.000 (.000)

The t-test and Wilcoxon signed-rank test results yield a significance value of $p < 0.001$ for all variables. This indicated that the improvement was not a result of chance but was directly influenced by the instructional methods of self-assessment and collaborative peer-review.

4.5.2 Difference Test between Management Accounting Pre-test and Post-test

A similar pattern of improvement was observed in the Management Accounting module (Table 4). Despite the technical complexity of this topic, the "Review Loop" facilitated significant growth.

Table 4. Comparative Analysis: Pre-test vs. Post-test in Management Accounting (N=26)

Variable	Pre-test Mean (SD)	Post-test Mean (SD)	Mean Diff	Paired t-test (Sig)	Wilcoxon Z (Sig)
Management 1	6.23 (1.45)	7.19 (1.35)	-0.962	-14.245 (.000)	-4.811 (.000)
Management 4	5.58 (1.47)	6.58 (1.39)	-1.000	-18.028 (.000)	-4.914 (.000)

The consistent p-value of 0.000 ($p < 0.05$) across all parts of Management Accounting confirms that the model successfully bridged the gap between student anxiety and technical writing competency.

4.5.3 Correlation: Self-Perception vs. Actual Performance

To further understand the student experience, the researchers compared the scores from a self-reported questionnaire with the actual writing activity scores (Table 5).

Table 5. Comparative Analysis: Questionnaire Scores vs. Writing Achievement

Variable	Mean Score	Std. Dev	Mean Diff	t-score	Sig. (p)
Questionnaires	3.58	0.24	-3.68	-13.453	0.000
Writing Tasks	7.26	1.48	—	—	—

The significant difference ($p < 0.001$) between self-perception and actual performance was a vital finding. It suggested that while students may have a modest view of their own skills, the implemented model enables them to perform at a level that far exceeds their self-perception. This highlights the "empowerment effect" of peer-assessment and collaborative discussion.

5. Discussion

The statistical evidence (p < 0.001) and qualitative evolution of the student drafts demonstrate that the integrated review model is a potent tool for enhancing ESP writing achievement. These findings align with established "Writing Across the Curriculum" (WAC) and "Writing in the Disciplines" (WID) frameworks, which suggest that writing instruction should not be isolated from technical content (Riordan, 2000; Ashbaugh et al., 2002).

5.1 The Cognitive Power of Disciplinary Writing

As argued by Britton et al. (1975), when students are tasked with writing about specialized subjects like Taxation or Management Accounting, they do more than practice linguistics; they undergo a conceptual deepening. This study confirms that the writing process allows accounting students to organize fragmented thoughts, analyse complex financial data, and synthesize new professional identities. This active construction of knowledge transforms what could be a passive lecture into a rigorous cognitive engagement (Emig, 1977; Odell, 1980).

5.2 Metacognition and the Review Loop

A critical factor in the success of this model was the development of metacognitive awareness. The transition from Draft 1 to the Final Version was driven by the students' ability to monitor their own errors using symbolic codes. This supported the findings of Huang and Rawian (2025), who emphasize that self-monitoring and planning are the primary drivers of writing success in ESL contexts. By identifying their own "SV" (Subject-Verb) or "WC" (Word Choice) errors, students moved from being passive recipients of teacher feedback to active, self-regulated learners.

5.3 Addressing Communication Apprehension

The significant difference between the questionnaire scores and writing achievement (Table 6) revealed an important psychological insight. Despite the "communication apprehension" traditionally associated with accounting students (Simons et al., 1995), the peer-review process created a low-stakes environment that builds confidence. As students see their peers making similar errors, the intimidation factor of English writing decreases. This supported the recent findings of Yousif (2025) and Ismail & Aziz (2020), who suggested that task-based, collaborative instruction reduced L2 anxiety and fosters "L2 grit," or the persistence needed to master professional discourse.

In summary, the integration of self-review, peer-review, and collaborative discussion did not only improve test scores; it fundamentally changed how students interact with the language of their profession. It bridged the gap between technical accounting knowledge and the communicative competence required in the modern global workforce.

6. Conclusion

This research validated that an integrated vocational English language strategy—specifically combining detailed rubrics, tiered feedback, and collaborative peer- and self-review—is highly effective in enhancing the written Business English communication abilities of accounting students. The study successfully bridged the gap between technical accounting knowledge and linguistic proficiency by transforming the writing process into an iterative, social, and metacognitive activity.

6.1 Synthesis of Statistical and Qualitative Outcomes

The quantitative data provided robust evidence for the model's efficacy. Across all three technical domains—Taxation, Management Accounting, and Investment—the statistical analysis yielded a significance value of p < 0.001 (where alpha < 0.05). These results, derived from both t-tests and z-tests, confirmed that the significant differences between pre-test and post-test scores were not coincidental but were a direct result of the structured review intervention.

Qualitatively, the progression from initial drafts to final revisions demonstrated that students moved from fragmented, error-prone sentences toward cohesive, professional discourse. The implementation of symbolic correction codes enabled students to decode their linguistic weaknesses and independently rectify them, transitioning from passive learners to active practitioners of professional English.

6.2 Pedagogical Implications and Impact

The study highlights that the learning process is most impactful when implemented in stages: initial drafting, peer-assessment via standardized symbols, collaborative negotiation, and final revision. This cycle did more than correct grammar; it deepened the students' grasp of accounting principles.

A primary implication of this study was that accounting students flourished when granted autonomy and taught to cultivate critical thinking through disciplinary writing patterns. By integrating digital literacy—such as the "lateral reading" technique with smartphones—students learn to augment their prior knowledge with high-quality, real-world references. This approach prepared them for the modern workforce, where on-demand research and clear written communication are paramount.

6.3 Limitations and Future Research

While the results are overwhelmingly positive, the study was limited to a specific cohort. Future research should investigate the long-term retention of these writing skills and explore the integration of AI-assisted feedback as a supplement to, rather than a replacement for, the peer-review process. Integrating this collaborative strategy from the very onset of the semester could yield even more profound results in

professional effectiveness.

Author Contribution Statement

The authors confirm that every individual listed has made an equal and substantial contribution to the study's conception, data collection, drafting, statistical analysis, editing, and final manuscript approval.

Competing interests

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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Obtained.

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The Publication Ethics Committee of the Sciedu Press.

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The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

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No additional data are available.

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Appendix

Scoring Rubrics

Writing Assessment Scoring Guide (Scale: 1 = Poor, 10 = Excellent)

This guide provides definitions for scoring student writing assignments across the six required criteria, helping to standardize assessment on the 1-10 scale.

Score Range	Performance Description
9-10	Excellent/Exceptional: Exceeds expectations. Demonstrates mastery of the skill. Work is professional and polished.
7-8	Competent/Strong: Meets expectations consistently. Work is highly effective, though minor, non-distracting flaws may exist.
5-6	Satisfactory/Adequate: Meets basic requirements. The writing achieves its goal, but distractors or weaknesses are noticeable and detract from the overall quality.
3-4	Developing/Weak: Does not consistently meet expectations. Serious flaws frequently impede comprehension or effectiveness. Significant revision is needed.
1-2	Unacceptable/Failing: Fails to meet minimum requirements. Communication is severely hampered by major, pervasive errors.

Detailed Rubric Criteria Definitions

1. Uses Correct Grammar (Including Punctuation)

This assesses the mechanical soundness of the writing.

Score	Description
10	Zero grammatical errors or punctuation mistakes. The prose is flawless.
8	Contains 1-3 minor, non-distracting errors (e.g., missing comma, minor tense shift) that a quick edit could fix.
5	Contains multiple (4-6) distracting grammatical errors, misplaced modifiers, and/or improper use of complex punctuation (semicolons, colons).
2	Errors are pervasive (7+), often leading to confusing or unreadable sentences. Demonstrates a fundamental lack of control over English mechanics.

2. Writes Well (Clear, Concise, Correct, Complete)

This assesses the quality of expression and information delivery.

Score	Description
10	Ideas are expressed with crystal clarity and elegance. Every word serves a purpose (concise). All required information is present and accurate (complete, correct).
8	Ideas are clear and easy to follow. Minor redundancy may exist, but the writing is generally tight and complete.
5	Clarity is often obscured by wordiness, vague phrasing, or incomplete explanations. The reader has to work to understand the core message.
2	The meaning is frequently ambiguous or lost due to excessive verbosity, circular logic, or key missing information.

3. Organizes Information into Effective Sentences and Paragraphs

This assesses structure, flow, and coherence.

Score	Description
10	Transitions between sentences and paragraphs are seamless. Each paragraph has a clear topic sentence, and the essay follows a logical, easy-to-track structure.
8	Organization is logical, but transitions may occasionally feel abrupt. Ideas are grouped appropriately into paragraphs.
5	Paragraphs lack clear focus or topic sentences. Information is sometimes grouped illogically, requiring the reader to re-read sections to find continuity.
2	The structure is disjointed. Ideas jump abruptly. The lack of organization severely undermines the argument's integrity.

4. Writes Persuasively

This assesses the ability to influence and support a position, which is key in business communication.

Score	Description
10	The argument is compelling, nuanced, and exceptionally well-supported by evidence/logic. The tone is perfectly tailored to the audience to achieve the objective.
8	The argument is clear and well-reasoned, and supporting points are strong. The purpose of the writing is effectively achieved.
5	The argument is present but relies heavily on weak or unsupported claims. The tone may be inappropriate (too aggressive or too passive) for the objective.
2	No clear argument or persuasive goal is identifiable. The writing simply describes rather than advocates or persuades.

5. Produces Correctly Spelled Documents

This assesses accuracy in word usage and spelling.

Score	Description
10	Zero spelling errors. All specialized terms are spelled correctly.
8	Contains 1-2 minor, non-distracting spelling errors (e.g., typos that spell-check missed).
5	Contains 3-5 noticeable spelling errors or frequent misuse of homophones (e.g., 'their' vs. 'there'). Shows a lack of careful proofreading.
2	Spelling errors (6+) are frequent and significantly distracting. Words are often misspelled to the point of being unrecognizable.

6. Uses an Effective Business Vocabulary

This assesses the sophistication and appropriateness of the lexicon used.

Score	Description
10	Uses professional, precise, and sophisticated vocabulary relevant to the business context without being overly jargon-heavy. Word choice is impeccable.
8	Uses appropriate, solid professional terminology. Vocabulary is accurate and contributes to clarity, but may lack a certain level of precision or polish.
5	Vocabulary is basic, often relying on clichés or overly casual language. Does not demonstrate command of professional terminology expected for the assignment.
2	Vocabulary is simplistic, vague, or misused (using a complex word incorrectly). The tone is highly inappropriate for a professional setting.

Criterion	Original Title (Condensed)
1.	Grammar & Punctuation (Mechanics)
2.	Clarity & Conciseness (Expression)
3.	Organization & Flow (Structure)
4.	Persuasiveness & Support (Argument)
5.	Spelling & Word Accuracy (Proofreading)
6.	Effective Business Vocabulary (Lexicon)

1. Grammar & Punctuation (Mechanics)

This assesses the mechanical soundness of the writing.

Score	Description
10	Flawless. Zero grammatical or punctuation errors.
8	Minor Errors. 1-3 minor, non-distracting errors (e.g., missing comma).
5	Distracting Errors. 4-6 noticeable errors; improper use of complex punctuation.
2	Pervasive Errors. 7+ errors; fundamental lack of control, often confusing.

2. Clarity & Conciseness (Expression)

This assesses the quality of expression and information delivery (Clear, Concise, Correct, Complete).

Score	Description
10	Crystal Clear. Elegant, concise, and complete expression. Every word serves a purpose.
8	Clear & Tight. Ideas are clear and easy to follow; generally concise with minor redundancy.
5	Obscured. Clarity is often lost due to wordiness, vague phrasing, or incomplete information.
2	Ambiguous. Meaning is frequently lost due to excessive verbosity or key missing information.

3. Organization & Flow (Structure)

This assesses structure, flow, and coherence.

Score	Description
10	Seamless. Flawless transitions; logical structure with clear topic sentences.
8	Logical. Good organization, though transitions are occasionally abrupt.
5	Disorganized. Paragraphs lack focus or topic sentences; some illogical grouping of ideas.

Score	Description
2	Disjointed. Structure is broken; ideas jump abruptly, undermining the argument's integrity.

4. Persuasiveness & Support (Argument)

This assesses the ability to influence and support a position.

Score	Description
10	Compelling. Nuanced, exceptionally well-supported argument; perfect tone for the objective.
8	Effective. Clear, well-reasoned argument with strong supporting points; purpose is achieved.
5	Weak Claims. Argument relies on weak or unsupported claims; inappropriate or ineffective tone.
2	No Goal. No clear argument or persuasive goal; simply describes rather than advocates.

5. Spelling & Word Accuracy (Proofreading)

This assesses accuracy in word usage and spelling.

Score	Description
10	Flawless. Zero spelling errors; all specialized terms are correct.
8	Minor Errors. 1-2 minor, non-distracting spelling errors (e.g., typos).
5	Noticeable Errors. 3-5 errors or frequent homophone misuse (e.g., 'their/there'). Lack of careful proofreading.
2	Distracting Errors. 6+ frequent and highly distracting errors; words are often unrecognizable.

6. Effective Business Vocabulary (Lexicon)

This assesses the sophistication and appropriateness of the lexicon used.

Score	Description
10	Impeccable. Professional, precise, and sophisticated vocabulary relevant to the business context.
8	Appropriate. Solid professional terminology; accurate and contributes to clarity.
5	Basic. Vocabulary is basic, cliché, or overly casual; lacks professional terminology.
2	Inappropriate. Vocabulary is simplistic, vague, or misused; tone is highly unprofessional.