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Contextualizing Beginner Arabic Conversation for Accounting Students: A Curriculum-Aligned Task Design Framework

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Abstract: Arabic for Specific Purposes (ASP) connects language instruction with learners' academic or occupational domains, but adapting specialized contexts for absolute beginners presents a design problem: disciplinary relevance may introduce linguistic demands that exceed the learners' capacity. This conceptual paper proposes a curriculum-aligned procedure for contextualizing elementary Arabic conversation tasks for university accounting students without claiming to teach technical accounting discourse. Drawing on scholarship concerning ASP, needs analysis, task-based language teaching, constructive alignment, and beginner-level interaction, it develops a four-stage procedure: identify a communicative function, select a plausible accounting-related context, check linguistic and interactional demands, and specify observable evidence of performance. Six illustrative task adaptations demonstrate its application to introductions, occupations, locations, colleagues, appointments, and documents. These tasks are original, hypothetical designs rather than observed classroom activities or responses to empirically established learner needs. A proposed set of decision checks distinguishes contextual relevance from occupational authenticity, and genuine oral exchange from scripted reproduction. The framework offers a bounded starting point for needs analysis, expert review, and empirical evaluation.

Keywords: Arabic for Specific Purposes; beginner Arabic; oral interaction; accounting students; curriculum alignment; task design

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1. Introduction

University beginners may study Arabic through everyday topics unrelated to their academic specialization. For accounting students, a conventional exchange about names, occupations, locations, or schedules can be situated in a classroom office or workplace setting. A discipline label alone, however, does not establish

educational value. A familiar setting does not necessarily create a meaningful communicative purpose; adding professional terminology can also overwhelm learners who are still acquiring basic sentence patterns.

Arabic for Specific Purposes (ASP) has an established research presence in Malaysia. Abdul Ghani et al. [1] review teaching aimed at particular academic and occupational purposes. However, the present article does not assume that the communicative needs of accounting students have been empirically identified. Jasso-Aguilar[2] warns against relying solely on outsiders' assumptions about occupational language demands. Needs analysis remains central to fully specialized instruction [3,4,5].

This article addresses a more limited design question. It asks how teachers might adapt already familiar beginner-level communicative functions into accounting-adjacent situations while retaining manageable linguistic requirements. It does not report a university course evaluation, student survey, teaching experiment, or assessment outcome. Its contribution is a transparent procedure and a set of illustrative tasks whose constraints are made explicit.

Two questions guide the discussion: (1) How can general beginner-level Arabic communicative functions be contextualized for accounting students without exceeding introductory proficiency demands? (2) What curriculum-alignment principles can guide the design and prospective assessment of these contextualized conversation tasks?

2. Conceptual Foundations

2.1. Arabic for specific purposes and contextualization

ASP addresses identified purposes rather than inserting specialized nouns into general instruction. Reviewing Malaysian scholarship, Abdul Ghani et al. [1] describe the development of Arabic teaching for academic and career-related contexts. The distinction matters here: the present article establishes no accounting-specific workplace needs. It proposes modest classroom scenarios that require subsequent appraisal against learners' reported needs and the discourse of accounting workplaces [4,6].

This distinction prevents a common category error. Asking where an office is located remains general Arabic in a disciplinary setting. A practitioner explaining audit findings or financial statements is using domain-specific professional discourse. The former might prepare learners to participate in simple interactions; it cannot substitute for the latter. Basturkmen[3] emphasizes the role of purpose and context in developing language courses for specific purposes. Without target-discourse analysis [6], these are contextualized beginner tasks, not an accounting-Arabic syllabus.

2.2. Needs, tasks, and progression

Malicka et al. [5] link occupational interviews and observations to task design; Gilabert and Malicka specify selection and sequencing decisions. Our examples have no such evidence base. The proposed tasks therefore remain candidates for, not products of, occupational needs analysis. Task-based language teaching supplies a second anchor [8]. Ellis et al. [9] distinguish meaningful, outcome-oriented language use from activities focused predominantly on reproducing forms. An information gap can make one learner ask for a meeting time known only to their partner, unlike a memorized dialogue.

In designing such interactions, linguistic simplicity and communicative authenticity must be balanced. The Council of Europe[10] offers descriptors for elementary interaction as a reference for thinking about feasible performance, but any assumed correspondence with a particular local course level requires separate

calibration. Its descriptors are not evidence that the proposed tasks have already been mastered. Vocabulary cards and visual prompts can support early exchanges; assistance may then be reduced.

2.3. Constructive alignment

Constructive alignment links outcomes, activities, and assessment [11]; Richards [12] also treats curriculum context, objectives, and evaluation as connected design decisions. For elementary conversation, an exchange-of-information outcome requires reciprocal comprehension and response. If evaluation rewards only memorized pronunciation, it offers limited evidence of responsiveness to an unfamiliar interlocutor. Conversely, demanding spontaneous professional negotiation would be misaligned with an introductory objective. The design challenge is therefore threefold: preserve a manageable language function, make the context intelligible, and gather evidence appropriate to the intended interaction. Alignment here is a principle for prospective task evaluation; no existing course alignment is assessed in this paper.

3. Framework Development Approach

This conceptual design draws selectively on verified ASP, needs-analysis, TBLT, and alignment scholarship, including Gilabert and Malicka [7] on the interface between needs and task selection. It is neither a systematic review nor an empirical document analysis. Works were selected for their relevance to (a) specialized-language purposes, particularly Malaysian ASP research; (b) the transition between contextual requirements and task decisions; (c) communication-oriented task design; and (d) the relationship between intended outcomes and performance evidence. No exhaustive database search, study-quality synthesis, or pooled findings are claimed.

The framework was developed by translating these overlapping concerns into four operational questions. First, what basic communicative action should the learner perform? Second, what accounting-adjacent setting can give that action a plausible reason without assuming a documented occupational need? Third, what vocabulary, grammar, interaction turns, and supports are needed to keep the task accessible to beginners? Fourth, what visible or audible response would constitute evidence of the intended performance? The sequence is a design heuristic, not a causal theory. Its added value is not the four familiar design principles themselves, but explicit go/revise decisions: reject a decorative disciplinary label, simplify language that exceeds the learner target, and redesign an exchange if both speakers already possess the same information. These decision checks remain unvalidated.

Original examples illustrate identifying people, requesting information, locating objects, and exchanging times. They are not adaptations reproduced from institutional teaching documents. Each example is screened provisionally against three design criteria: limited linguistic load, a reciprocal communicative purpose, and an observable outcome; a proposed task that fails any one check requires revision. Proposed indicators refer to performance within the task; they are not standardized test items or validated rating scales.

A further boundary concerns the term *accounting context*. The illustrations refer to students, offices, colleagues, and documents rather than audit procedures, accounting standards, or financial reporting. This is deliberate. A specialized disciplinary setting can guide selection of scenarios without prematurely requiring specialized discourse. A later needs analysis could reveal that different situations are more useful, that some examples are irrelevant, or that the learners require different Arabic registers.

4. Proposed Task Design Framework

Stage 1: Specify the communicative function. Design begins with an action appropriate for elementary oral interaction: introduce a person, ask about an occupation, locate a place or object, or request a time. The intended result should be expressed as an observable action rather than a list of vocabulary items. For instance, “ask and respond about an appointment time” provides a clearer design target than “learn the days of the week.” This makes it easier to decide whether a task genuinely involves an exchange.

Stage 2: Choose a bounded disciplinary context. The designer places the function in a situation that accounting students can readily imagine, such as visiting an office, meeting a colleague, or arranging a short meeting. Accounting functions as a contextual frame, not as a claim about actual workplace practices. A scenario passes this check only if the disciplinary setting changes who needs information, why it is requested, or what the listener must do; merely changing a character’s job title is insufficient. Instructors should state that the setting is illustrative until its relevance has been checked with learners and domain practitioners.

Stage 3: Check linguistic and interactional demands. Each task is screened for lexical familiarity, sentence length, grammatical complexity, number of turns, memory demands, and dependence on written scripts. A short exchange may be appropriate only with a small vocabulary set or visual cue. Some scenarios may need pre-teaching of expressions such as مُحاسِب (accountant), مَكْتَب (office), or مَوْعِد (appointment). If the scenario requires unexplained technical vocabulary or extended turns, the designer should supply targeted support, reduce the load, or discard that scenario. Teachers must not equate an uncomplicated business setting with an uncomplicated language task. A classroom implementation should pilot the expressions with the actual learner group and allow revision if they prove inaccessible.

Stage 4: Define observable interaction evidence. The designer specifies what each participant should accomplish: receive the correct location, identify the colleague, or obtain the scheduled time. The assessment focus should reflect the intended communicative action. Accuracy matters, but so do comprehensibility and an appropriate response to the partner’s contribution. A task fails the interaction check if it can be completed entirely through a memorized monologue or when both learners already see the answer. At the introductory level, a reasonable indicator may be successful exchange of one new piece of information using simple phrases and permitted visual support. Such indicators are proposed design criteria, not evidence of achieved learning. Essa [13] similarly distinguishes independently available language capability from performance observed under supportive conditions, although that framework specifically concerns GenAI-assisted learning rather than oral conversation.

The four stages should be revisited iteratively. If a contextualized scenario introduces too many unfamiliar forms, the designer may simplify the scenario, reduce the information exchanged, or return to the original communicative function. If performance evidence reveals only repetition, the task can be redesigned to introduce a genuine information difference. The proposed contribution is therefore a *revision-or-reject rule* at each transition, rather than a claim to have invented curricular alignment. Its usefulness still requires evaluation.

5. Illustrative Accounting-Context Conversation Tasks

Table 1. Proposed task alignment matrix (untested original designs)

Communicative function	Differentiated information and Arabic example	Interaction and prospective indicator
Introduce oneself	A receives a name-and-major card unknown to B: اسمي سارة. أنا طالبة محاسبة. *(My name is Sara. I am an accounting student.)*	B asks ما اسمك؟ and ماذا تدرسين؟, then selects the corresponding card; accuracy of identification is observable.
Ask about occupation	A's occupation card is hidden from B: ما عملك؟ أنا محاسب. *(What is your job? I am an accountant.)*	B records the occupation after asking an unscripted question; a female speaker may say أنا محاسبة.
Locate an office	A sees the relevant room marked on a plan; B has an unmarked plan: أين مكتب المحاسب؟ المكتب هنا. *(Where is the accountant's office? The office is here.)*	B marks the indicated room following an oral response; speech rather than pointing alone is required.
Introduce a colleague	A holds a colleague profile unseen by B: هذا خالد. هو محاسب. *(This is Khalid. He is an accountant.)*	B identifies the appropriate person among pictures; the speaker adjusts هذا / هذه and هو / هي as needed.
Ask about an appointment	A holds the day, B has a blank calendar: متى الموعد؟ يوم الاثنين. *(When is the appointment? On Monday.)*	B completes the missing day correctly after an oral exchange; cards vary between rounds.
Request a file location	A sees a pictured desk with a file; B sees an alternative layout: أين الملف؟ الملف على المكتب. *(Where is the file? It is on the desk.)*	B chooses the correct location; the spoken answer must distinguish available alternatives.

These scenarios are deliberately modest. Saying "I am an accounting student" does not demonstrate accounting-language competence. Their purpose is to contextualize elementary functions while eliciting reciprocal exchange. Accounting specialists and intended learners have not verified these scenarios.

Consider the appointment task. Learner A holds a card showing one meeting day; Learner B sees an incomplete schedule and must ask for the missing information. The teacher can supply day names and the question pattern in advance, then change the information across repeated rounds. The outcome is whether B records the correct day following an intelligible oral exchange. A memorized dialogue supports rehearsal, but cannot alone test a response to unknown information. Future evaluations should distinguish prompted from minimally supported completion.

The matrix also exposes possible mismatches. A location task with only pointing may fail to elicit spoken Arabic, whereas a long role-play with elaborate business vocabulary may exceed introductory demands. An accounting label cannot repair a mismatch between linguistic and interactional demands.

6. Discussion and Implications

The proposed framework positions disciplinary contextualization between general beginner conversation and needs-based professional Arabic instruction [3, 12]. It allows educators to explore relevant settings while acknowledging that full ASP curriculum development requires evidence about target communication, learner priorities, and institutional constraints. In that respect, the framework complements rather than displaces the needs-analysis orientation discussed by Long [4] and Malicka et al. [5].

Its practical value is a series of design decisions that a teacher can scrutinize: communicative function, contextual plausibility, linguistic load, and performance evidence. A context may be arbitrary; vocabulary may become too technical; interaction may collapse into recitation; or the assessment may reward forms that do not represent the stated communicative goal. Making these risks visible provides a basis for revision and

for future empirical investigation.

For educators of beginners, the model suggests that disciplinary relevance need not begin with technical terminology. However, a failure at any decision check calls for task revision rather than a claim of alignment. Introducing a colleague, finding a document, or requesting a meeting time can be situated in an accounting-related environment while using elementary Arabic. At the same time, this article cannot establish that those scenarios increase motivation, improve oral proficiency, or prepare learners for accounting workplaces.

Future validation should elicit learner and professional needs, sample target discourse, revise the matrix, and obtain expert judgments of linguistic difficulty[2, 4]. A subsequent classroom study could compare task performance across rehearsed and minimally prompted conditions, using a transparent rubric and appropriate ethical procedures. Feedback might support, alter, or reject individual design choices. This comparison would address independence of oral performance, not delayed retention or transfer; those stronger claims would require additional assessment conditions [13].

7. Limitations and Conclusion

This article provides a proposed framework, not evidence of an effective intervention. Its examples were constructed without a formal learner-needs analysis, professional discourse corpus, or classroom trial. Consequently, the accounting dimension is contextual rather than demonstrably occupational, and the indicated linguistic level is a design target rather than a measured achievement. The framework also does not resolve issues of Arabic register, pronunciation variation, institutional curriculum constraints, or the reliability of future performance ratings.

The contribution is therefore deliberately bounded: beginner Arabic conversation can be designed around recognizable disciplinary situations through a sequence that specifies the communicative action, controls language demands, and identifies suitable interaction evidence. Whether this procedure yields meaningful, feasible, and useful learning tasks remains to be tested.

Disclosure statement

The author declares no conflict of interest.

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