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Optimizing Learners' Reading Comprehension Skill through Strategic Task-Based Instruction: A Case of Iranian ESP Setting

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ABSTRACT

The present research aims to examine the impact of strategic task-based instruction on the reading comprehension improvement of Iranian accounting students. This study involved sixty accounting students from Jooybar and Babol Payam Noor Universities in Iran. The participants were split into two experimental groups and a control group. Before the academic term, a reading assessment was given to all study participants. During the academic term, the members of the information gap group engaged in strategic information gap tasks. The members of the sentence completion group engaged in the strategic sentence completion tasks. In both experimental groups, the emphasis was on delivering strategic, task-oriented instruction designed to teach learners to accomplish the assigned task systematically and efficiently. Members of the control group received traditional instruction without any strategic activities. At the conclusion of the academic term, the identical reading assessment was given once more as the post-test for this study. Data analysis showed that the application of the strategic information gap task and sentence completion task practice had a statistically significant impact on the reading skills of Iranian accounting students. The results of this research offered certain educational applications for ESP instructors, teacher trainers, and ESP students.

1. Introduction

Recently, teaching English for Specific Purposes (ESP) has emerged as a distinct field of English instruction within academic settings. The intended learners for ESP are those who must acquire particular learning objectives pertinent to their unique area of academic or professional study. These objectives encompass specific subject content, industry-related vocabulary, and major-specific ideas

in English (Dudley-Evans & St John, 1998). Given that ESP learners need to achieve these learning objectives, developing reading skills in their area of study is crucial for them.

In task-based language teaching (TBLT), the emphasis in teaching and learning transitions from product-oriented approaches, which prioritize the acquisition of linguistic knowledge, to process-oriented methods, where the focus is on effectively completing learning tasks. When learners engage in finishing tasks, they undergo a process of information adjustment that is necessary to complete the task, positively impacting their learning advancement. TBLT emerged as a unique approach in second language acquisition (SLA), based on the notion that language learning is enhanced through interaction with classmates and a focus on the learning process rather than the final outcome (Ellis, 2017; Long, 1983; Nunan, 2006).

Reading comprehension is considered a vital skill for ESP learners in their area of study. They must enhance their reading skills to obtain necessary and extra information in their particular area of study (Dreyer & Nel, 2003). To put it differently, in higher education, students must acquire discipline-specific knowledge by mastering reading skills, which serve as the foundation of their educational objectives (Safdarian, Ghyasi & Farsani, 2014). At the academic level, students face various types ofESP knowledge that they need to acquire. The primary method to meet this educational requirement is through reading scholarly articles. To grasp the meaning of the texts and articulate their ideas, learners need to enhance their reading comprehension skills. According to Grabe (2009), reading is the essential ability that students must develop in educational environments.

In the Iranian EFL context, ESP students must acquire specific subject matter expertise relevant to their field. They must read a substantial amount of academic material in English; however, numerous individuals struggle to gain such understanding because of challenges in grasping these texts. They face noticeable challenges when reading ESP texts, which prevents them from achieving success in their ESP learning journey. Difficulties faced by ESP students in reading skills involve issues with recognizing words and processing texts.

The issue with conventional methods is that they often fail to be purpose-driven, and comprehension questions typically treat all information in the text uniformly, implying that every idea or aspect holds equal significance. In reality, the tasks and practices found in the Iranian ESP textbooks do not provide students with a feeling of accomplishment regarding their reading ability. Activities are not structured to engage students in learning, making it essential to redesign the texts and tasks (Riazi Ahmadsaraei & Pourhosein Gilakjani, 2022).

An additional significant concern is that ESP learners frequently express dissatisfaction with teaching methods. They feel that the teaching practice lacks interest and significance for them and fails to prepare them for their future careers. ESP students are expected to perform tasks in real situations in their future careers. Therefore, reviewing texts related to their academic fields appears to be an inadequate method for preparing them to address and handle the reading skills and requirements specific to their jobs in real life. For instance, accounting students face balance sheets, income statements, accounts receivable schedules, and so forth. They must manage these types of tasks in their upcoming careers.

Understanding and analyzing texts in English is essential for daily life and in educational environments (Ziyaeemehr, 2012). The instructors and the learners employ conventional approaches

for teaching and studying ESP courses. ESP learners in Iran face numerous challenges in understanding particular texts, leading to misconceptions in scientific concepts (Tabatabaei & Mokhtari, 2014). Utilizing effective strategies can assist readers in achieving a clearer comprehension of the text.

In terms of reading and comprehension abilities, a significant deficiency is noticeable among students, particularly ESP learners in the Iranian academic setting. In recent years, numerous attempts have been undertaken to enhance this situation and address the identified issue, resulting in the introduction of multiple solutions, which have proven to be largely ineffective. Lately, numerous studies have demonstrated the efficacy of task-based instruction in enhancing learning across different operational and skill domains (Bourgoin & Bouthillier, 2023; Bryfonski, 2024; Chaika, 2023; Hasnain & Halder, 2023). Consequently, based on the latest discoveries, researchers have sought to examine the impact of task-based instruction on reading skill development to offer an appropriate and effective solution to address the identified issue. Therefore, offering their teaching practice as genuine tasks appears to be a more reasonable and efficient choice.

The researcher, having years of personal experience with ESP students, has observed that they often struggle with reading and comprehension in that language. Additionally, considering recent research demonstrating the task-based approach effectiveness in enhancing language skills (Fatima & Bhutto, 2025; Hasnain & Halder, 2023; Liu et al., 2024; Mahmudova, 2025; Rodríguez-Peñarroja, 2022), this study aimed to examine the impact of the task-based approach on improving the reading abilities of specialized language learners. To develop a thorough solution for the previously mentioned issues, this research establishes the following questions:

RQ1: Does implementing information gap tasks have any statistically significant effect on Iranian accounting students' reading comprehension?

RQ2: Does implementing sentence completion tasks have any statistically significant effect on Iranian accounting students' reading comprehension?

2. Literature Review

2.1 Theoretical Background

TBLT is a contemporary teaching method that emphasizes process-oriented practices, guiding language students toward significant learning experiences. In TBLT, a teacher must serve as both an instructor and a facilitator at the same time. Learners need to act as experiencers and doers in the genuine process of learning by engaging in tasks they are expected to finish (Fatima & Bhutto, 2025). In this learning process, they can demonstrate their communicative competence collaboratively and acquire necessary knowledge by concentrating on the learning process instead of the intended results of learning (Lin, 2009). When students participate in a task, they have the chance to exchange and share their insights and knowledge to achieve task completion, which effectively enhances the quality of interaction among them (Larsen-Freeman, 2000).

Ellis (2003) states that learners must engage in the learning process pragmatically to effectively communicate the necessary meaning for the successful achievement of the task. Consequently, meaning should be carefully considered, and tasks must be combined with their own

linguistic resources, even when selecting specific forms. The aim of a task should be to produce language use and reflect how language is applied in genuine and real-life situations. A task, similar to other language activities, incorporates productive or receptive and oral or written skills through various cognitive processes (Ellis, 2003, 2009).

According to Bygate (2001), there exists a rational justification for the efficiency of task repetition exercises. It originates from the aspects of conceptualization, formulation, and articulation, which are implemented upon the initial completion of the task. In this context, all the information is stored in learners' minds, prepared for retrieval during the second execution of the task. During the second attempt at the task, learners access their memory and retrieve the necessary information to finish the task. This knowledge of the task aids them in redirecting their attention and concentrating on altering the solution they execute after the initial completion of the task.

The rationale for the information gap task practice lies in the idea that individuals engage in communication to acquire knowledge they lack in order to enhance their understanding. In the information gap task, learners engage in a knowledge exchange where they must acquire information they lack to successfully complete the task (Nunan, 2003). Students with varied learning styles and interests need to engage in different types of information gaps during their learning process. It provides them with the chance needed to adjust to the demands of learning tasks (Ellis, 2003). To involve learners in information gap activities, it is essential to consider their interests by incorporating games, role-playing, and real-life activities. Students exhibit greater enthusiasm information gap task activities that they find more engaging (Larsen-Freeman, 2000).

Task-based instruction establishes beneficial learning environments for students engaged in ESP. Task-based instruction appears to provide significant language use and encourage independent learning (Namaziandost et al., 2019). Task-based instruction focuses on communicating meaning through a defined outcome, allowing learners to acquire and practice elements of the target language while concentrating on meaning. Tasks are actions that involve participants as language users since they enhance learners' capacity to communicate in real-life situations (Abrar, 2022).

The ever-changing and continuous nature of ESP students' needs compels ESP teachers to undertake teaching responsibilities that differ from those of traditional language instructors. They ought to be equipped with various abilities, including identifying learning goals, adapting suitable resources, planning lessons, and assessing effectiveness (Mahmudova, 2025). Therefore, they must not adhere to established curriculum and guidelines for instruction. Instead, they ought to create their own tailored lesson plans and syllabi (Liu et al., 2024). As Goodman (1998) argued, reading is seen as a receptive language process that begins with a writer encoding linguistic and pragmatic meanings and concludes with a reader decoding the meaning to form their own interpretation.

For language learners to achieve the goals of a task, particularly in an ESP course, it needs to meet specific criteria. Initially, the assignment must possess a suitable degree of complexity and challenge (Rodríguez-Peñarroja, 2022). In an ESP context, the main aim of a task should mirror what students must accomplish in actual workplace scenarios. Additionally, tasks should rely on genuine materials sourced from written or spoken texts that have been modified to lower their complexity (Lytovchenko et al., 2020).

According to Grabe (1998), during the reading process aimed at interpreting intended meanings, readers develop their understanding by integrating information obtained from the text with their prior knowledge related to it. For a language learner to be an effective and skilled reader, they must understand how to think like a native speaker of the target language. The conversion from L1 to the target language creates frustration and confusion, resulting in poor understanding of the text. Additionally, a logical framework of meaning is necessary to finalize the process and achieve the genuine intended meaning (Mikulecky & Jeffries, 2004).

Understanding involves three components: the reader, the text, and the act of comprehension. A reader needs particular cognitive skills: attention, memory, critical analysis, inference and visualization, motivation, interest, self-efficacy regarding reading, as well as knowledge of language and vocabulary, familiarity with the domain and topic, understanding of language and discourse, and awareness of specific comprehension strategies based on the texts being read and the activities being performed (Snow, 2002).

2.2 Related Studies

Abrar (2022) studied the effects of applying the TBLT approach, the planning and execution of projects, and the integration of technology to improve digital skills. It aimed to tackle the interplay of these three essential components in the ESP class and its impact on students' motivation to read. A research project was created and organized around communicative tasks that incorporate YouTube as a resource for multimodal input. Findings indicate elevated average scores in the motivation subscales examined, along with favorable correlations between motivation and the academic reading performance of participants.

Riazi Ahmadsaraei and Pourhosein Gilakjani (2022) examined how TBLT impacts the reading comprehension skills of Iranian intermediate EFL learners. The findings indicated that TBLT significantly impacted the reading comprehension of Iranian intermediate students. The findings showed a statistically significant difference in post-test scores between the experimental and control groups. Specifically, the experimental group outperformed the control group in the post-test assessing reading comprehension skills, and the advancement seen in the experimental group exceeded that of the control group.

Milarisa (2019) explored the impact of TBLT on the writing performance of ESP students in an Indonesian university environment. In this research, the investigator examined the potential constructive and enhancing impacts of TBLT on the writing abilities of ESP students. The researcher decided to create an effective curriculum for teaching writing skills relevant to students' prospective career paths. The findings from the data analysis indicated that TBLT notably improved the writing skills of students, and it was also determined to have greater educational effectiveness compared to earlier syllabi.

In a research study, Setayesh and Marzban (2017) examined the impact of TBLT on improving the ESP reading comprehension abilities of Iranian male and female EFL learners. The results of this research indicated that female EFL learners excelled in their reading comprehension skills. This indicates that TBLT practice enhanced their reading comprehension in a more effective manner. This research indicated that TBLT positively impacted the reading comprehension development of EFL learners.

In a multidisciplinary study, Wu et al. (2016) examined ESP by applying TBLT in marine engineering English instruction at a vocational college in China. While there was no statistically significant difference in reading advancement between the control and experimental groups, notable effects were observed in students' listening and speaking abilities. The qualitative findings of this study demonstrated a high degree of satisfaction with TBLT among the majority of the students who experienced it.

Shabani and Ghasemi (2014) examined the influence of TBLT on reading comprehension in Iranian intermediate ESP students. For the experimental group, reading comprehension instruction was based on TBLT methodology. The examination of the study data revealed a positive impact of applying TBLT practice on the reading comprehension improvement of ESP students.

3. Methodology

3.1 Participants and Setting

This study utilized a convenience sampling method. Out of all the accounting students available, sixty Iranian students from Jooybar and Babol Payam Noor universities were chosen to carry out this study. The accounting students were both female and male, ranging in age from 20 to 28. Every participant was in the fifth semester of their university academic year. They were guaranteed that their data would remain confidential.

3.2 Instrumentation

The reading comprehension test was a researcher-made test designed to address the course goals and was utilized as pre and post-tests in this research. This assessment included four passages, with five items in each. For every passage, the researcher created three multiple-choice questions, one fill-in-the-blank question, and one true/false question. The exam consisted of twenty questions, and forty minutes were assigned for completing it. In this assessment, the researcher evaluated students' understanding of reading. Due to the adequate gap between the pre and post-test administration, the identical test was utilized for both assessments. Concerning the test's reliability, the researcher conducted a pilot study and computed the test's reliability using the Cronbach Alpha formula, yielding a value of approximately 0.83. Taking the test's validity into account, the researcher formulated the assessment based on the contents of the students' course books.

3.3 Research Procedure

To address the initial research question, participants were split into two experimental groups: an information gap group (N=20) and a sentence completion group (N=20), along with a control group (N=20). Prior to the commencement of a new academic term, a reading assessment was conducted on all participants in the study as the preliminary test for this research. During the academic term, members of the information gap group participated in a task where they needed to complete a balance sheet together (in pairs). The members of the sentence completion group participated in the sentence completion task where they were to finish several unfinished sentences regarding financial statements. The members of the control group participated in traditional instruction without any

strategic tasks involved. During the study's treatment implementation, the instructor aimed to indirectly enhance skills like problem-solving, critical thinking, cognitive meaning reconstruction, and peer interaction among learners by offering educational interventions through guidance and feedback tailored for effective learning and task completion. Furthermore, the tasks assigned for the learners' practice were entirely chosen and modified based on the genuine and practical resources related to their work. At the conclusion of the academic term, the identical reading test was given once more as the study's post-test. The data collected from the pre-test and post-test of this study were analyzed using SPSS software.

4. Data Analysis

4.1 Analysis of the First Research Question

The first research question of this study was as follows: RQ1: Does implementing information gap task have any statistically significant effect on Iranian accounting students' reading comprehension? In order to answer this question, first, the descriptive statistics for pre-test scores are presented in the following table.

Table 1

The Descriptive Statistics for the IG and Control Groups' Pre-test Scores

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
IG pre	20	9	5	14	9.65	2.961	8.766
Ctrl pre	20	6	8	14	10.65	1.663	2.766

The average pre-test scores are 9.65 and 10.65, as shown in Table 1. In this case, the average for the control group exceeds that of the IG group (10.65 > 9.65), but it is necessary to determine if this difference is significant. Thus, the initial step involved calculating the normality of the datasets. Because the sample size was under 100, the Shapiro-Wilk test was conducted to assess the normality of the pre-test scores. Table 2 below displays the normality statistics for the pre-test scores.

Table 2

The Normality Test of the IG and Control Groups' Pre-test Scores

	Shapiro-Wilk		
	Statistic	df	Sig.
IG pre	.940	20	.237
Control pre	.959	20	.523

Table 2 shows that the sig values for the pre-test scores are 0.237 and 0.523, respectively. These sig values exceed the critical value of 0.05 (0.237 > 0.05 and 0.523 > 0.05). This indicates that the scores follow a normal distribution. Consequently, a parametric test was performed to analyze the means. Since the scores originate from separate groups, the researcher employed the Independent Samples T-test. At this point, it is necessary to determine the correct row of the

statistics to interpret the significance value. The Levene's test was performed to identify the appropriate significance level for analyzing the results of inferential tests. Table 3 below presents the statistics for variance homogeneity.

Table 3

The Levene's Test of Homogeneity of Variances for Pre-Test Scores

Levene's Statistic	df1	df2	Sig.
8.277	1	38	.007

Table 3 demonstrates that the sig value is 0.007, which is lower than the critical value of 0.05 (0.05 > 0.007), suggesting that the assumption of homogeneity of variances does not hold, and the second row of statistics is appropriate for evaluating the significance of the mean differences. The table below displays the inferential statistics comparing the pre-test means of the IG and control groups.

Table 4

The Independent Samples t-Test for the IG and Control Groups' Pretests

	t-test for Equality of Means		t-test for Equality of Means				
			Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
	t	df				Lower	Upper
IG pre	-1.317	29.904	.198	-1.000	.759	-2.551	.551

In reference to Table 4, the sig value is 0.198, exceeding the critical value of 0.05 (0.198 > 0.05), suggesting that the difference in means observed is not statistically significant. Hence, one might contend that there was no notable difference in the average pretest scores. To proceed with the analysis, it is essential to determine if the difference in post-test means is statistically significant. To accomplish this, the descriptive statistics for the posttest scores of both the experimental and control groups are displayed in Table 5 below.

Table 5

The Descriptive Statistics for the IG and Control Groups' Post-test Scores

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
IG post	20	10	6	16	11.75	2.653	7.039
Control post	20	4	8	12	10.05	.999	.997

Table 5 indicates that the averages for the IG and control groups are 11.75 and 10.05, respectively. In this case, the average for the IG group exceeds that of the control group (11.75 > 10.05). Therefore, it is crucial to determine if the mean difference in post-test scores has statistical significance. First, it is essential to evaluate the score distribution to determine an appropriate

statistical test for mean comparison. In this instance, the Shapiro-Wilk test for normality was utilized because the sample size was under 100. The table presents the data for the spread of post-test scores.

Table 6

The Normality Test of the IG and Control Groups' Post-test Scores

	Shapiro-Wilk		
	Statistic	df	Sig.
IG post	.968	20	.705
Control post	.918	20	.091

Table 6 indicates that the sig values for the post-test results of the IG and control groups are 0.705 and 0.091, respectively. In this scenario, both values surpass the critical value (0.705 > 0.05 and 0.091 > 0.05), suggesting that both groups of scores adhere to a normal distribution. Consequently, the researcher received authorization to perform a parametric test for comparing the means. The researcher employed an Independent Sample T-test since the two score sets originate from different groups. At this point, it's essential to locate the exact row in the inferential statistics that is appropriate for understanding the sig. value. The Levene's test was utilized to identify the significant value for interpreting the results of the inferential tests. The homogeneity of variances statistics is displayed in Table 7 below.

Table 7

The Levene's Test of Homogeneity of Variances for Post-test Scores

Levene's Statistic	df1	df2	Sig.
11.882	1	38	.001

As shown in Table 7, the significance value is 0.001, which is lower than the critical value of 0.05 (0.05 > 0.001), indicating that the homogeneity of variances cannot be assumed, and thus, the second row of the statistics is suitable for interpreting the significance of the difference in means. The table below shows the inferential statistics comparing the post-test means of the experimental and control groups.

Table 8

The Independent Samples t-Test for the IG and Control Groups' Post-Tests

	t-test for Equality of Means

	t-test for Equality of Means		Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
	t	df				Lower	Upper
IG post	2.226	23.631	.036	1.400	.629	.101	2.699

Table 8 shows that the significance value is 0.036 and is lower than the critical value of 0.05 (0.036 < 0.05), indicating that the difference in observed means is statistically significant. Therefore, it can be concluded that a significant difference existed between the performance of the two groups based on their post-test scores. Therefore, it can be stated that the application of information gap tasks has a statistically significant impact on the reading comprehension of Iranian accounting students.

4.2 Analysis of the Second Research Question

The second research question of this study was as follows: RQ2: Does implementing sentence completion task have any statistically significant effect on Iranian accounting students' reading comprehension? In order to answer this question, first, the descriptive statistics for pre-test scores are presented in the following table.

Table 9

The Descriptive Statistics for the SC and Control Groups' Pre-test Scores

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
SC pre	20	10	5	145	10.40	2.437	5.937
Ctrl pre	20	6	8	14	10.65	1.663	2.766

Table 9 shows that the average pre-test scores are 10.40 and 10.65, respectively. In this case, the average for the control group exceeds that of the SC group (10.65 > 10.40), but it is necessary to determine if this difference holds statistical significance. Initially, it was necessary to calculate the normality of the datasets. Due to the sample size being smaller than 100, the Shapiro-Wilk test was conducted to assess the normality of the pre-test scores. Table 10 below shows the normality statistics for the pre-test scores.

Table 10

The Normality Test of the SC and Control Groups' Pre-test Scores

	Shapiro-Wilk		
	Statistic	df	Sig.
SC pre	.985	20	.984
Control pre	.959	20	.523

Table 10 shows that the sig values for the pre-test scores are 0.984 and 0.523, respectively. These sig values exceed the critical value of 0.05 (0.984 > 0.05 and 0.523 > 0.05). This indicates that the scores follow a normal distribution. A parametric test was performed to compare the averages. Due to the scores originating from various groups, the researcher utilized the Independent Samples T-test. Currently, it is essential to determine the correct row of the statistics for understanding the significance value. The Levene's test was performed to identify the appropriate significance level for analyzing the results of inferential tests. Table 11 below displays the statistics for variance homogeneity.

Table 11

The Levene's Test of Homogeneity of Variances for Pre-Test Scores

Levene's Statistic	df1	df2	Sig.
2.027	1	38	.163

Table 11 indicates that the significance value is 0.163, which exceeds the critical value of 0.05 (0.163 > 0.05), suggesting that homogeneity of variances is assumed, and the initial row of statistics is appropriate for analyzing the significance of mean differences. The table below displays the inferential statistics comparing the pre-test means of the SC and control groups.

Table 12

The Independent Samples t-Test for the SC and Control Groups' Pretests

	t-test for Equality of Means		t-test for Equality of Means				
			Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
	t	df				Lower	Upper
SC pre	-.379	38	.707	-.250	.660	-.585	1.085

In Table 12, the significance value is 0.707, which is greater than the critical value of 0.05 (0.707 > 0.05), suggesting that the difference in means observed is not statistically significant. Consequently, one might contend that no notable difference existed in the average pretest scores. To advance the analysis, it's essential to determine if the difference between post-test means is statistically significant. To achieve this, the descriptive statistics for the posttest scores of the experimental and control groups are shown in Table 13.

Table 13

The Descriptive Statistics for the SC and Control Groups' Post-test Scores

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
SC post	20	9	7	16	12.20	2.215	4.905

Control post	20	4	8	12	10.05	.999	.997

Table 13 indicates that the averages for the SC and control groups are 12.20 and 10.05, respectively. In this instance, the average value for the SC group exceeds that of the control group (12.20 > 10.05). Therefore, it is essential to determine if the average difference in post-test scores is statistically significant. First, it is essential to evaluate the score distribution to determine an appropriate statistical test for mean comparison. The Shapiro-Wilk test for normality was applied in this instance because the sample size was below 100. The table displays the data regarding the distribution of post-test scores.

Table 14

The Normality Test of the SC and Control Groups' Post-test Scores

	Shapiro-Wilk		
	Statistic	df	Sig.
SC post	.974	20	.827
Control post	.918	20	.091

Table 14 indicates that the significance values for the post-test scores are 0.827 for the SC group and 0.091 for the control group. In this scenario, both figures surpass the critical value (0.827 > 0.05 and 0.091 > 0.05), suggesting that both groups of scores conform to a normal distribution. Consequently, the researcher received authorization to perform a parametric test to compare the averages. The researcher applied an Independent Sample T-test as the two score sets originate from different groups. It is now essential to pinpoint the exact row in the inferential statistics that is appropriate for analyzing the sig. value. The Levene's test was utilized to establish which significance value should be applied to interpret the results of the inferential test. Table 15 below presents the statistics for homogeneity of variances.

Table 15

The Levene's Test of Homogeneity of Variances for Post-test Scores

Levene's Statistic	df1	df2	Sig.
8.396	1	38	.006

As shown in Table 15, the significance value is 0.006, which is lower than the critical threshold of 0.05 (0.05 > 0.006), indicating that the homogeneity of variances cannot be assumed, and thus the second row of statistics is suitable for interpreting the significance of the differences in means. The table below displays the inferential statistics comparing post-test means between the experimental and control groups.

Table 16

The Independent Samples t-Test for the SC and Control Groups' Post-Tests

	t-test for Equality of Means						
	t-test for Equality of Means		Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
	t	df				Lower	Upper
SC post	3.442	25.542	.002	1.850	.537	.744	2.956

Table 16 shows that the significance value is 0.002, which is below the threshold of 0.05 (0.002 < 0.05), indicating that the difference in observed means is statistically significant. Therefore, it can be stated that a significant difference existed in the performance of the two groups concerning their post-test scores. Therefore, it can be stated that the application of a sentence completion task has a statistically significant impact on the reading comprehension of Iranian accounting students.

5. Discussion and Conclusion

Data analysis indicated that, initially, the execution of the information gap task had a statistically significant impact on the reading comprehension of Iranian accounting students. Secondly, applying the sentence completion task had a statistically significant impact on the reading comprehension of Iranian accounting students. Concerning the initial discovery of this study, it can be stated that the collective knowledge among learners engaging in the task allows them to address their shortcomings in executing particular assigned tasks. As a result, their likelihood of success improves through engaging in information gap tasks. Consequently, the reading ability embedded in this task improves accordingly. Similar to real-life situations, in performing information gap task activities, students must exchange knowledge and information to meet the task's objectives and accomplish it effectively. The exchange of information resembles what occurs in actual communication (Nunan, 2003).

The second finding of the study indicates that the significance of the sentence completion task is crucial in the development of students' reading skills. Upon finishing the task, they can discern the significance of the given assignment, and the overall meaning of the text becomes evident to the students who engage in the task. Ellis (2003) highlighted the importance and influential role of task meaningfulness in TBI, asserting that learners must engage in the learning process pragmatically to express the necessary meaning for effectively accomplishing the task. Consequently, significance must be carefully considered, and activities should be aligned with their respective linguistic tools, even with the necessity of selecting specific structures.

Recent research has indicated comparable findings. These studies highlight factors like enhancing individual and group involvement, boosting autonomy, fostering self-efficacy, increasing the ability to handle ambiguity, directing learning efforts, raising motivation for both in-class and out-of-class activities, and aiding in the reconstruction and negotiation of meaning among learners as effective components in enhancing the performance of ESP learners (García-Pinar, 2019; Hattani, 2020; Rahmonova & Boychayeva, 2019; Riazi Ahmadsaraei & Pourhosein Gilakjani, 2022; Rukhsora, 2023).

Willis (1996) stated that utilizing TBI in reading is more beneficial than just producing the desired language forms, as TBI allows learners to actively engage in the communicative process of meaning transition, which enhances their interactions. Since this study examined an ESP setting, it is important to note that ESP instructors should possess various skills, including setting learning goals, adapting useful materials, planning lessons, and evaluating effectiveness. Therefore, they ought not to adhere to set syllabi and teaching guidelines.

Van Avermaet and Gysen (2006) asserted that teaching through TBI enhances students' motivation and involvement by facilitating meaning negotiation, guiding them towards significant and constructive collaborative activities. Moreover, the requirement for teacher interventions and guidance allows students to improve their relationships and interactions with their instructor. Clearly, TBI may have certain downsides or limitations as highlighted in this research, yet the benefits and potential of TBI significantly outweigh those concerns. It positions TBI as the primary choice for improving ESP students' reading abilities.

ESP learners need numerous chances to actively use English so they can perform their professional tasks globally without any communication obstacles in English. Consequently, ESP instructors must create learning tasks that engage students' participation to appreciate using their English for communication-focused language learning activities (Tsai, 2015). ESP learning means that the learning experience must be relevant to the students. Their expertise and background ought to be actively utilized during the teaching process. In the classroom, students should utilize materials and tools relevant to their future professional activities (Ellis, 2018).

Reading comprehension is an activity that numerous educators do not fully grasp the extent of the challenges and issues their students face in understanding a text (Hock & Mellard, 2005). Students with low proficiency levels reading scientific texts must navigate the linguistic challenges of L2 and deal with numerous scientific concepts along with the language used in science. Because numerous reading comprehension issues often go unnoticed and create significant challenges for learners, teachers must be vigilant in identifying suitable solutions in this context (Fang, 2006). Introducing TBI might assist them in addressing these issues more efficiently.

The results of this research prompt the researcher to deduce that, if ESP educators aim to incorporate TBI methods such as information gap tasks, sentence completion tasks, and task repetition into their setting, they need to be aware and capable of creating a classroom environment that is conducive to the acceptance of TBI practices in various forms. This is because ESP students typically exhibit resistance and a lack of awareness regarding innovative teaching practices. They prefer to adhere to traditional order and protocol. ESP teachers must establish a trustworthy environment among students to encourage acceptance of TBI practices as a more effective method compared to traditional approaches.

Ultimately, the researcher suggests that ESP teachers, ESP students, and ESP program developers in educational settings view TBI as an effective option for teaching reading skills. They ought to see learning as a dynamic experience rather than a linear one. ESP instructors ought to motivate their students to perceive learning as a cyclical and dynamic process that demands significant levels of engagement and collaboration from them. Moreover, the classroom culture is crucial as TBI practice necessitates the use of pair work or collaborative attitudes and a willingness among students. Therefore, educators must be mindful of the classroom environment. If the circumstances are not suitable, it falls upon teachers to transform the prevailing classroom culture into a more inclusive environment for implementing TBI.

The results of the current study need to be interpreted considering certain limitations. The context of the study might be regarded as the primary element. Exploring the impact of various contexts, like EFL compared to ESL environments, might be a worthwhile choice; nonetheless, restricted funding and financial constraints compelled the researcher to focus solely on the EFL context. Moreover, the unavailability of the large sample size prompted the researcher to limit the study solely to easily accessible participants. Moreover, the length of the instructional phase could be viewed as another constraint of the research, where the researcher was permitted to conduct the study within an academic semester.

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