A Case Study of Exploring Pedagogical Practices Applied to Enhance Critical Thinking and Oral Communication Skills

*Lia Agustina, Farida Ulfa, Anik Khusna, Rita Darmayanti
1Accounting Study Program, State Polytechnic, Malang, Indonesia
*Corresponding Author e-mail: lia_alfan2d@yahoo.com

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Abstract

The pedagogical practices mostly applied in the English for Specific Purposes (ESP) contexts include case-based learning (CBL). The CBL directs lecturers to teach their students about real decision-making scenarios. It is interactive learning and includes student-centered learning that shifts the classroom process to improve students’ critical learning and oral communicative skills. Therefore, this study investigates the pedagogical practices predominantly employed in ESP contexts, with a particular focus on case-based learning. CBL encourages lecturers to engage students with real decision-making scenarios, fostering an interactive, student-centered learning environment. This approach aims to enhance students' critical thinking and oral communication skills. Consequently, the research aims to explore how pedagogical practices can be used to improve these skills. To achieve this objective, the researchers conducted classroom action research involving 25 Accounting department students at State Polytechnic, Malang, who were enrolled in ESP courses. Data were collected through questionnaires, interview guidelines, and classroom observations, comprising both qualitative and quantitative data. The qualitative data were analyzed through data condensation, data display, and drawing and verifying conclusions. The findings indicate that students showed significant improvement in both critical thinking and oral communication skills. In terms of critical thinking, students demonstrated the ability to analyze and evaluate arguments presented by their peers, discerning the truthfulness of the information. Regarding speaking skills, students effectively organized and communicated their ideas. These findings suggest that case-based learning is a valuable method for enhancing language skills, including reading, writing, and listening, in addition to speaking and critical thinking. Future studies should consider applying CBL to other aspects of language teaching to further validate its efficacy.

Keywords: Pedagogical practices; Critical thinking skills; Oral communication skills; Language skills


INTRODUCTION

In higher education, there is a growing demand for the enhancement of students' critical thinking (Haerazi & Nunez, 2022; Liang & Fung, 2021) and oral communicative skills (Alemayehu Dheressa, 2022; Anwar et al., 2021). This necessity arises from the expectation that students should possess the ability to effectively analyze and evaluate the vast array of information they encounter. To address this demand, English lecturers have been exploring diverse learning strategies and methodologies. One such approach gaining traction is the
utilization of case-based learning methods. Case-based learning involves the creation of authentic decision-making scenarios that prompt students to engage critically with the material (Li et al., 2024; Mohanaruban et al., 2018). Through these scenarios, students are tasked with applying their analytical skills to assess situations, identify key issues, and formulate informed decisions. Importantly, this method places a significant emphasis on oral communication, requiring students to articulate their analyses, perspectives, and conclusions verbally (Dawson et al., 2021; Kharade & Peese, 2014).

By immersing students in real-world scenarios and facilitating oral presentations of their findings, case-based learning effectively cultivates both critical thinking and oral communicative skills (Li et al., 2024). This method not only enhances students' abilities to navigate complex information but also fosters their capacity to communicate effectively, a crucial asset in academic and professional settings alike. The case-based method is an interactive, student-centered pedagogy that shifts the classroom process to a collective search for analysis (Mohanaruban et al., 2018). One of the objectives of the case method is to help the students improve their ability to listen to and communicate with others. Therefore, the case-based method can help improve students' speaking skills as well as help them think critically about problems (Ariani & Tawali, 2021; Haerazi & Nunez, 2022).

Practical classes in higher education are structured to engage students in problem-solving exercises, aligning with Al-Rawahi et al. (2015) observation that collaborative group work is often employed. Within these sessions, students are tasked with discussing a given case and proposing solutions under the guidance of their instructors. These pedagogical approaches serve dual purposes: imparting foundational knowledge and fostering an understanding of crucial details pertaining to the subject matter at hand. Typically, supplementary data such as tables, charts, graphs, and presentation diagrams are provided to enrich the learning experience (Abbas & Herdi, 2018; Azis & Husnawadi, 2020). The overarching objective of these activities is to cultivate students' critical thinking skills and facilitate the articulation of their insights in a coherent manner. By grappling with real-world scenarios, students are encouraged to analyze, synthesize, and communicate their thoughts effectively. Moreover, this process aids in the development of adaptive problem-solving strategies, as highlighted by Li et al. (2024) in their advocacy for case-based learning. Central to the philosophy of case-based learning is the promotion of student autonomy. Through self-regulated learning activities conducted both in-class and through student-led initiatives, learners are empowered to take ownership of their educational journey. This approach encourages students to engage actively with the material, enabling them to master, organize, and analyze vast amounts of information associated with the given case. In doing so, students not only deepen their understanding of the subject matter but also hone their ability to navigate complex challenges independently.

Case-based learning stands as a cornerstone in the endeavor to enhance students' critical thinking abilities. By immersing students in real-world scenarios and prompting them to grapple with complex problems, this pedagogical approach fosters the development of analytical skills essential for academic and professional success (Macpherson et al., 2022). However, the acquisition of critical thinking skills is only part of the equation. Students must also be able to effectively communicate their insights and analyses to others. Effective communication serves as a litmus test for understanding. When students can articulate their understanding of learned topics clearly and persuasively, it signals a deeper comprehension of the subject matter. This communicative aspect is integral to the learning process, as it not
only reinforces understanding but also cultivates essential skills for collaboration and professional engagement. In line with this perspective, Hou (2019) highlights the potential of case-based learning in nurturing speaking skills. Through carefully designed case studies, students can be provided with opportunities to refine their pronunciation, enhance their fluency, and ensure the accuracy of their verbal expressions. By integrating speaking practice into the context of real-world problem-solving, educators can effectively scaffold students' development of both critical thinking and communicative proficiency, preparing them to navigate the complexities of the academic and professional realms with confidence and competence (Hamidi et al., 2022; Karim et al., 2023).

In the dynamic landscape of the 21st century, the ability to continuously engage in innovative endeavors is paramount for individuals striving to thrive in an environment inundated with new information and rapid change. At the heart of this imperative lies critical thinking, a fundamental life skill essential for navigating the complexities of modern existence. Recognizing its significance, the integration of critical thinking practices into daily learning routines is imperative. Within the collegiate setting, there exists an ideal environment for fostering the cultivation of critical thinking skills (Azzalini, 2023; Kazemian et al., 2021). Through structured lessons and facilitated discussions, students are provided with opportunities to not only learn about critical thinking but also to actively apply its strategies in various contexts. The overarching goal is to instill in students the mindset of critical inquiry, with the aim of nurturing lifelong habits of thoughtful analysis and reflection. Critical thinking, often heralded as a hallmark of quality thought, serves as a catalyst for multifaceted personal growth. By honing their critical thinking abilities, students concurrently enhance their communication skills, becoming adept at articulating their perspectives and engaging in meaningful dialogue with others. Moreover, critical thinking serves as a lens through which students can more readily comprehend and evaluate attitudes and ideas, fostering a deeper understanding of the world around them. In essence, the cultivation of critical thinking skills is indispensable in equipping students with the cognitive tools necessary to navigate the complexities of contemporary society.

**RESEARCH METHOD**

**Research Design**

The primary objective of this study is to investigate the pedagogical methodologies employed to augment students' critical thinking abilities and oral communicative proficiencies. In pursuit of this research objective, a structured approach is adopted, utilizing classroom action research as the methodological framework (Cohen et al., 2018). This research methodology is characterized by four distinct stages: planning, acting, observing, and reflecting. The initial phase of planning involves delineating clear research goals and designing the instructional interventions intended to facilitate the development of critical thinking and oral communication skills among students. Subsequently, the implementation phase, termed "acting," entails the execution of these planned interventions within the classroom setting. Following the implementation of instructional strategies, the research progresses to the observation stage. During this phase, the researcher systematically monitors and evaluates the effectiveness of the employed pedagogical practices in fostering desired outcomes. Data collected during this stage may include student performance assessments, observational notes, and feedback from both students and instructors.
The final stage of classroom action research is reflection, wherein the researcher critically analyzes the gathered data to discern patterns, identify strengths and areas for improvement, and draw conclusions regarding the efficacy of the implemented interventions. Through reflective analysis, insights gleaned from the research process are synthesized, enabling the refinement of instructional approaches and informing future pedagogical practices. By employing a systematic approach encompassing planning, acting, observing, and reflecting, this study endeavors to provide valuable insights into the methods employed to enhance students' critical thinking and oral communicative skills. Through rigorous inquiry and iterative refinement, this research aims to contribute to the ongoing discourse on effective pedagogical strategies aimed at fostering holistic student development.

Research Participants
This study focuses on a cohort of 25 students enrolled in the accounting management program, specifically in the fifth semester of the D4 Program at the State Polytechnic of Malang. The participants in this study are uniformly aged between 24 and 25 years old. It's noteworthy that all participants possess comparable levels of English proficiency, as indicated by their English achievement records. Among the participants, there are 15 female students and 10 male students, selected through purposive random sampling. The decision to include students from the fifth semester of the D4 Program was deliberate, as this stage of their academic journey signifies a significant milestone where they have likely developed foundational skills relevant to the study's objectives. Additionally, the gender distribution within the sample population ensures a degree of diversity, which can contribute to a more comprehensive understanding of the research topic. The utilization of purposive random sampling methodology underscores the researcher's intention to select participants based on specific criteria relevant to the study, such as English proficiency and academic program. This approach enhances the internal validity of the research findings by ensuring that the selected participants are representative of the target population. By focusing on a specific cohort of students within a defined academic program and employing purposive random sampling to select participants, this study seeks to generate insights that are both contextually relevant and generalizable to similar educational settings. This systematic approach to participant selection lays a solid foundation for the research endeavor, facilitating meaningful analysis and interpretation of the collected data.

Data Collection Technique
To provide a comprehensive analysis of the effectiveness of case-based learning in English teaching, data were systematically collected through three primary methods: students' achievement records, classroom activity observations, and student questionnaires. Each method was tailored to capture different aspects of the educational process and its outcomes. Firstly, the data on students' achievements were gathered through speaking tests. These tests were designed to assess the students' proficiency in English, focusing on their ability to articulate thoughts and engage in conversations effectively. This method helps in evaluating the direct impact of teaching methodologies on students' language skills. Secondly, the observation technique was employed to monitor and record classroom activities. This involved a detailed scrutiny of how case-based learning was implemented during the classes. Observers focused on the interaction between students and teachers, the use of case materials, and the overall engagement of
students. This approach provided insights into the practical application of teaching theories and the dynamics of the learning environment. Lastly, a questionnaire was distributed to gather students' responses regarding the pedagogical practices encountered in their English courses. The questionnaire sought to understand students' perceptions and attitudes towards the teaching methods used, specifically their views on how these methods supported their learning goals. This feedback is crucial for evaluating the subjective effectiveness of educational strategies from the learners' perspective. Together, these diverse data sources offer a robust framework for analyzing the efficacy of case-based learning in enhancing English language skills among students. By combining objective achievement data with subjective experiential feedback and observational insights, a more holistic understanding of educational outcomes is achieved.

**Technique of Analyzing the Data**

The analysis of speaking test results involves a quantitative approach, wherein researchers delve into numerical data. Central to this analysis are descriptive statistics, primarily focusing on students' mean scores. These statistical measures provide insights into the overall performance of students in speaking skills. Additionally, researchers adjust the passing grade criteria to align with the standards set by the institution, ensuring a fair evaluation of students' speaking abilities. In contrast, the analysis of observation activities adopts a qualitative methodology. This approach entails a thorough examination of qualitative data, emphasizing the richness and depth of information gathered through observations. Through qualitative analysis, researchers gain nuanced insights into students' verbal communication skills, capturing nuances and contextual factors that may not be quantifiable. Furthermore, the analysis of questionnaire data follows a quantitative framework. Researchers employ statistical techniques to analyze the responses obtained through questionnaires. By quantifying these responses, researchers can identify trends, patterns, and correlations related to students' speaking skills. This quantitative analysis complements the qualitative insights gained from observation activities, providing a comprehensive understanding of students' proficiency in speaking.

**RESEARCH FINDINGS AND DISCUSSION**

**Research Findings**

*Pedagogical Practices in Improving Communication Skills*

In the first cycle, the learning activities are focused on pedagogical practices relating to activities to improve students' speaking skills. The learning approach applied is case-based learning and project-based learning. Case-based learning and project-based learning share the same educational objectives, both aiming to broaden learners' understanding through diverse learning scenarios. In case-based learning, students analyze real-world situations to develop problem-solving skills and apply theoretical knowledge practically. Similarly, project-based learning involves students in complex projects that require critical thinking, collaboration, and hands-on application of concepts. Both methods foster a deeper understanding and encourage active engagement, helping learners to connect academic content with real-life contexts and thus expanding their insights and perspectives. The pedagogical practices can be presented in Table 1 as follows.
Table 1. Pedagogical Practices in Improving Communication Skills

<table>
<thead>
<tr>
<th>Learning Activities</th>
<th>Topics</th>
<th>Language Focus</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identifying business topics</td>
<td>Economy issues</td>
<td>Vocabulary, accuracy, grammar, &amp; fluency</td>
</tr>
<tr>
<td>Defining untargeted profit</td>
<td>Business issues</td>
<td>Vocabulary, accuracy, grammar, &amp; fluency</td>
</tr>
<tr>
<td>Exploring significance of profitability in business</td>
<td>Business issues</td>
<td>Vocabulary, accuracy, grammar, &amp; fluency</td>
</tr>
<tr>
<td>Find out the challenges in achieving consistent and targeted profit</td>
<td>Profit business</td>
<td>Vocabulary, accuracy, grammar, &amp; fluency</td>
</tr>
<tr>
<td>Cost management</td>
<td>Business issues</td>
<td>Vocabulary, accuracy, grammar, &amp; fluency</td>
</tr>
<tr>
<td>Consumer preferences</td>
<td>Business issues</td>
<td>Vocabulary, accuracy, grammar, &amp; fluency</td>
</tr>
</tbody>
</table>

In improving communication skills, lecturers provided students with various topics such as business topics, profitability in business, cost management, and consumer issues. The language focuses targeted include vocabulary acquisition, fluency, accuracy, grammar, and comprehension. The data showed that students are able to speak the issues effectively although they still have lack of English vocabulary and grammar knowledge. Based on these activities, students are able to improve their speaking skills. It can be presented in Figure 1.

Figure 1. Students’ Speaking Achievement
The assessment of students' speaking skills reveals a notable improvement from the first to the second cycle, with the mean score rising from 68 to 79. This increase in scores indicates a tangible enhancement in students' proficiency in spoken English. The observed improvement is attributed to targeted interventions employed by lecturers to address various aspects of speaking, encompassing fluency, pronunciation, vocabulary, grammar, and comprehension. Lecturers utilize diverse strategies to facilitate improvement in these language focus areas. For fluency, students may engage in speaking activities that encourage spontaneous communication, such as debates, discussions, or presentations. Through regular practice and exposure to real-life communicative situations, students develop the ability to express their ideas smoothly and confidently. Pronunciation improvement often involves focused exercises on phonetics and intonation. Lecturers may provide pronunciation drills, listening activities, and feedback sessions to help students refine their pronunciation and reduce accent interference. By paying attention to phonetic details and practicing proper pronunciation patterns, students enhance their overall oral communication skills.

Vocabulary enrichment is achieved through various means, including vocabulary-building exercises, word games, and exposure to authentic language materials. Lecturers introduce new vocabulary related to specific topics or fields of study, encouraging students to actively incorporate these words into their spoken discourse. By expanding their lexical repertoire, students become more adept at expressing themselves accurately and effectively. Grammar refinement involves targeted instruction on grammatical structures, error correction, and practice exercises. Lecturers provide grammar lessons tailored to common errors or areas of difficulty observed among students. Through guided practice and corrective feedback, students develop a stronger grasp of grammatical rules and conventions, leading to greater accuracy in their spoken expression. Comprehension improvement is fostered through activities aimed at enhancing listening skills and understanding spoken English. Lecturers may incorporate audiovisual materials, listening exercises, and comprehension tasks to expose students to diverse linguistic contexts and accents. By practicing active listening and comprehension strategies, students become more proficient in understanding and responding to spoken English. Overall, the data indicating improvement in speaking skills reflects the efficacy of these language focus interventions. By systematically addressing fluency, pronunciation, vocabulary, grammar, and comprehension, lecturers empower students to communicate more confidently and proficiently in English. Through continued practice and targeted support, students can further consolidate and enhance their speaking abilities.

Pedagogical Practices in Improving Critical Thinking

Lecturers provide students with the same topics to improve students' critical thinking skills. The critical thinking skills are focused on the ability of analyzing, reasoning, evaluating, communication, and having creativity. The topics are provided such as in Table 1. The learning activities in the current study can be presented in Table 2 as follows.

<table>
<thead>
<tr>
<th>Aspects of Critical Thinking Skills</th>
<th>Learning Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Analyzing</td>
<td>Assign students real-world scenarios or case studies relevant to their field of study. Encourage them to dissect the information, identify key issues, and</td>
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<tr>
<td>Aspects of Critical Thinking Skills</td>
<td>Learning Activities</td>
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<tr>
<td>Reasoning</td>
<td>Conduct Socratic seminars where students engage in facilitated discussions on complex topics. Encourage students to present and defend their viewpoints using logical reasoning and evidence-based arguments. Foster an environment where students challenge assumptions, explore counterarguments, and arrive at reasoned conclusions through dialogue and critical inquiry.</td>
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<tr>
<td>Evaluating</td>
<td>Organize debates or assign argumentative writing tasks where students must evaluate competing arguments or viewpoints. Provide students with relevant evidence and resources to support their positions. Encourage them to critically assess the credibility of sources, analyze the strength of arguments, and weigh the validity of opposing perspectives.</td>
</tr>
<tr>
<td>Communicating</td>
<td>Facilitate peer review workshops where students exchange feedback on each other's written or oral presentations. Encourage students to provide constructive criticism, identify areas for improvement, and offer suggestions for strengthening arguments or refining communication strategies.</td>
</tr>
<tr>
<td>Creativity</td>
<td>Implement problem-based learning approaches where students collaborate to solve authentic, open-ended problems or challenges. Encourage divergent thinking and creativity by presenting students with complex problems that require innovative solutions.</td>
</tr>
</tbody>
</table>

These learning activities are designed to engage students in active learning experiences that promote the development of critical thinking skills. By incorporating opportunities for analysis, reasoning, evaluation, communication, and creativity into the curriculum, educators can empower students to become more proficient critical thinkers capable of navigating complex issues and making informed decisions.

**Discussion**

This study aims to explore the pedagogical practices used to enhance students' critical thinking skills and oral communicative skills. Students in accounting management are given a project of cased-based learning as a learning strategy. For completing the learning tasks, students are divided into some groups. They are assigned to build a company, positioning themselves as key figures inside it. At this point, they were required to pretend to encounter an issue and call a crucial meeting in order to find a solution. Some issues are provided such as ‘untargeted selling, hijacking, complaining, natural disasters, internal management, and other issues’. These problems are considered as aspects that arise to be used in performing the project. Students’ performance is conducted in a way that seems most natural, including the creation of atmosphere and the room setting.

To enhance students' communication skills, lecturers adopt a multifaceted approach encompassing diverse topics pertinent to business, such as profitability, cost management, and consumer affairs. These topics serve as platforms for honing language proficiency in several key areas: vocabulary acquisition, fluency, accuracy, grammar, and comprehension (Le Vo, 2021; Qian & Pan, 2019). Through this comprehensive strategy, students are exposed to a spectrum of linguistic challenges and opportunities for improvement. For instance, lecturers...
may employ vocabulary-building exercises wherein students learn industry-specific terms and expressions relevant to the discussed topics. This could involve vocabulary drills, context-based learning, or interactive sessions where students engage in role-plays or discussions using the newly acquired vocabulary. Furthermore, emphasis is placed on enhancing fluency through speaking exercises and presentations.

Students are encouraged to articulate their ideas coherently and express complex concepts fluently. Through regular practice and feedback, students gradually develop the ability to communicate with confidence and clarity. Addressing accuracy and grammar involves targeted instruction and correction. Lecturers may provide grammar lessons tailored to common errors observed among students (Anthonissen, 2020; Deibel, 2020). Additionally, exercises focusing on grammatical structures and sentence construction help reinforce proper usage. Through consistent practice and correction, students refine their grammatical skills and minimize errors in their communication. Comprehension is fostered through various activities aimed at enhancing listening and reading skills. Lecturers may incorporate audiovisual materials, readings, and comprehension exercises to improve students' understanding of spoken and written English. By exposing students to diverse linguistic contexts and styles, comprehension abilities are bolstered, enabling students to grasp complex concepts effectively (Haerazi, 2023a, 2023b). While the data indicates that students can effectively articulate issues, it also highlights areas of improvement, particularly in English vocabulary and grammar. To address these deficiencies, ongoing support and targeted interventions are provided to help students bridge the gap between their current proficiency levels and the desired standards. Through continuous effort and tailored instruction, students can gradually overcome language barriers and achieve greater proficiency in communication.

In the endeavor to enhance students' critical thinking abilities through pedagogical activities, educators adopt a structured approach aimed at fostering analytical thinking and sound reasoning (Kazemian et al., 2021; Liang & Fung, 2021). Central to this approach is the provision of pertinent issues or topics for discussion, serving as catalysts for critical inquiry. Before engaging in discourse, students are tasked with thoroughly analyzing the given issues, delving into the underlying causes and implications. For example, students may be presented with a complex economic problem and prompted to dissect its various components, identifying factors contributing to its occurrence. Through this analytical process, students develop the capacity to discern patterns, identify causal relationships, and formulate hypotheses about the root causes of the issue (Kazemian et al., 2021). Following the analysis phase, students are encouraged to articulate their insights and rationale, constructing reasoned arguments to elucidate their perspectives. They generate explanations for why and how the economic problems manifest, drawing on their analytical observations and understanding of relevant concepts. This exercise not only cultivates students' ability to reason logically but also encourages them to substantiate their assertions with evidence and logical inference.

Moreover, collaborative group discussions provide students with opportunities to evaluate and refine their analyses collectively (Abbas & Herdi, 2018; Al-Rawahi & Al-Mekhlafi, 2015). By engaging in dialogue with peers, students confront diverse viewpoints and perspectives, which challenges their assumptions and encourages them to critically assess the validity of their own arguments. Through this process of peer evaluation and constructive debate, students refine their critical thinking skills, honing their ability to discern sound reasoning from fallacious or unsupported claims. In this educational context, students demonstrate their proficiency in critical thinking through their adeptness in analyzing complex
issues and reasoning logically to arrive at informed conclusions. By scaffolded instruction and structured activities, lecturers effectively cultivate students' analytical and reasoning abilities, equipping them with essential skills for navigating intellectual challenges and making informed decisions.

During Cycle 2, students demonstrated proficiency in both communication and critical thinking skills through practical applications. Engaged in a series of tasks designed to simulate real-world business scenarios, students were tasked with crafting dialogues for business meetings, preparing PowerPoint presentations for dissemination, and orchestrating the ambiance for a business meeting environment. Within this context, students were expected to present and address the causes of sourcing problems, using graphical sales data as evidence. For instance, students were challenged to analyze sales data and identify underlying issues, such as fluctuations or declining trends. Subsequently, they were tasked with generating alternative solutions to mitigate these problems (Le Vo, 2021). These solutions ranged from modifying marketing strategies to adjusting product distribution channels and implementing promotional discounts. Through this exercise, students were not only required to think critically about the root causes of the issues but also to devise creative and strategic solutions to address them effectively.

Furthermore, students were required to consider logistical aspects, such as budgetary constraints, in devising their proposed solutions. This necessitated a pragmatic approach, wherein students had to weigh the feasibility and cost-effectiveness of their proposed interventions. By engaging in this process, students honed their ability to evaluate and prioritize potential solutions based on their viability and potential impact (Batsila & Shrestha, 2022; Le Vo, 2021). Overall, these activities served as effective vehicles for enhancing students' communication and critical thinking skills. Through hands-on, practical exercises that mirrored real-world business challenges, students were able to apply theoretical knowledge in a meaningful context, fostering the development of essential competencies for professional success. Moreover, by grappling with complex problems and devising innovative solutions, students cultivated a nuanced understanding of strategic decision-making and problem-solving, underscoring the efficacy of experiential learning approaches in fostering holistic skill development.

CONCLUSION

The study underscores the significance of pedagogical practices in nurturing students' critical thinking and oral communicative skills within the realm of accounting management education. Through innovative learning strategies such as case-based learning projects, students are provided with immersive experiences that mirror real-world business scenarios, enabling them to apply theoretical knowledge in practical contexts. By engaging in collaborative tasks that require analytical thinking and strategic decision-making, students not only enhance their proficiency in communication but also develop a keen ability to analyze complex issues, identify root causes, and devise creative solutions. Moreover, through structured activities facilitated by lecturers, students are equipped with essential linguistic competencies, including vocabulary acquisition, fluency, accuracy, grammar, and comprehension, which further enrich their communicative prowess. Furthermore, the integration of practical exercises that simulate business meetings and problem-solving scenarios allows students to refine their critical thinking abilities while honing their communication skills. By analyzing graphical data, evaluating alternative solutions, and
considering logistical constraints, students learn to navigate multifaceted challenges and make informed decisions. This experiential learning approach fosters a holistic development of students' cognitive and communicative competencies, preparing them to excel in the dynamic landscape of the accounting management profession. Through ongoing refinement of pedagogical strategies and targeted interventions, educators can continue to cultivate a generation of agile and proficient professionals capable of thriving in complex business environments.

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