



# English for Accounting as a Learning Tool for Students with Different Mother Tongue

<sup>1</sup>Miftahul Jannah<sup>id</sup>, <sup>2</sup>Nabila Nur Azizah<sup>id</sup>, <sup>3</sup>Abdul Syahid<sup>id</sup>

*English Education Department, Institute of Islam  
Palangka Raya, INDONESIA*

ARTICLE INFO	ABSTRACT
<b>Article history:</b> Received Accepted	<p>This research explored the role of English for Accounting as a learning tool for students with different mother tongues, focusing on its effectiveness in enhancing comprehension of accounting terminology and supporting technical skill development. Using a qualitative approach, insights were gathered from interviews and document analysis with fifth-semester accounting students to evaluate the book's accessibility and the challenges faced due to language barriers. Findings suggested that while the book was generally effective in introducing accounting concepts, additional support from knowledgeable instructors was crucial for deeper understanding. Recommendations for improving language accessibility were also discussed.</p>
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## INTRODUCTION

English for Specific Purposes (ESP) is a field of English education that is implemented as vocational training and originates from the advancement of general English courses at the higher education level (Nawir et al., 2021). The teaching and learning of English for Specific Purposes (ESP) has been a topic of discussion for many years among educators in teaching methods, linguistics, and specialized fields (Tran Thi Thuy Lan & Yen, 2022). This study aims to determine the role of the book “English for Accounting” as a learning tool for students with different native languages. Understanding the complexities of English for Accounting is essential for conveying specialized accounting concepts, especially for students who are not native English speakers (Hopkins et al., 2013). Accounting has become a widely chosen and practical major in transnational education programs due to the growing impact of globalization in recent years (Wang et al., 2023). A good understanding of accounting terminology and usage is essential for these students, as it enables them to understand and apply complex accounting principles more easily. Yang & Farley. (2019) provide timely empirical evidence showing the significant impact of language on the performance of different language user groups—namely, English as a Foreign Language (EFL), English as a Second Language (ESL), and English as a Mother Tongue (ENL)—in accounting programs taught in English, which is an area that remains under-researched.

Furthermore, English language education, such as 'English for Accounting,' is crucial for accountants, as it helps them make accurate judgments and reduces biases arising from the use of an unfamiliar language (Zhang et al., 2020). By learning accounting, students can enhance their understanding of the accounting field and gain the skills needed to prepare financial statements for service, trading, and manufacturing companies (Melati et al., 2023). Given the diverse linguistic backgrounds of students in accounting programs, it is imperative to recognize that the complexities inherent in English for Accounting can significantly impact students' performance and understanding, especially for those from non-English speaking backgrounds (Ndemewah & Hiebl, 2022). Developing English literacy skills offers numerous benefits for EFL accounting students, such as building literacy competence, enhancing employability, improving communication skills, facing globalization, understanding accounting terms and subjects, and identifying errors in accounting (Dunakhir & Osman, 2023). However, the study also identified some drawbacks, including balancing language learning with technical accounting skills development and linguistic difficulties and frustration. Therefore, it is essential to design English for Accounting courses that align with students' specific needs to maximize their competence in accounting activities (Asrifan et al., 2023).

In addition, it is important to recognize how English proficiency impacts the professional identity and agency of non-native students in accounting programs, which highlights the need for inclusive educational practices (Aburou & Kamla, 2022). In today's dynamic business landscape, accountants face a variety of challenges that require not only technical expertise but also strong communication skills. As noted by Davidson et al. (2000) that the ability to navigate unstructured issues is critical for accountants, especially when communicating with clients and colleagues in English. Such communication often demands a deep understanding of complex accounting concepts and effective interaction skills, as emphasized by the Accounting Education Change Commission (AECC) and major international accounting firms.

Students studying English for Accounting should also be aware that discussions regarding narrative in accounting highlight the importance of communication and understanding of social context in effectively conveying complex concepts (Beattie, 2014). In addition, the complexity involved in translating accounting terms between languages highlights the need for a clear understanding of specialized vocabulary in English for effective communication in the global accounting environment (Norberg & Johansson, 2013). As noted by (Evans, 2004), "the use of technical terms to communicate accounting information can lead to misunderstandings when the meaning of such terms is not fully appreciated by the recipient of the information."

Research by Brown. (2010) reveals that new approaches can stimulate new perspectives in accounting. To effectively apply and contribute to this understanding, proficiency in English is essential, especially to articulate complex ideas in this area. A major challenge faced by university students is their difficulty in understanding English, especially in the context of listening, which is crucial for effective communication in accounting (Chitprapop, 2024). The experience of learning English as an additional language significantly affects the academic success of accounting students, emphasizing the importance of verbal interaction and curriculum design that supports language learning in an accounting context (Smith, Carstens, & Stainbank, 2021). (Morris & Maxey, 2014) found that "for international applicants in master of accountancy programs, the TOEFL test is the only one that yields statistically significant incremental information content about academic success," highlighting the critical role of English proficiency in accounting education.

## **METHOD**

This study employed a qualitative approach to gain a nuanced understanding of the English for Accounting Book's effectiveness as a learning resource for accounting students. The qualitative method was chosen for its ability to capture the participants' distinct learning experiences, perspectives, and the specific challenges students encountered when engaging with English-language materials in the context of accounting.

The participants were fifth-semester accounting students. A total of five students were selected as participants through convenience sampling to access individuals relevant to the study's aims. This sampling method facilitated an efficient data collection process while

ensuring the inclusion of students who had practical experience with the book. Their insights offered valuable perspectives on the book's effectiveness as a learning tool in real-world academic settings.

Data were gathered through two primary methods: interviews and document analysis. To accommodate students' varied schedules and optimize logistical efficiency, interviews were conducted online. This approach allowed participants to join from convenient locations, reducing geographical constraints and making coordination more feasible. The interview guide encouraged participants to discuss their personal experiences and perceptions of the book in depth. Alongside these interviews, a document analysis of the book was performed to systematically examine its content, structure, and language style, with a specific focus on how these elements contribute to accounting education.

The main instruments used in this study included a set of interview questions and a framework for document analysis. The interview questions were designed to elicit students' views on the accessibility of the book's language, the relevance of its content, and the impact of English on their understanding of accounting concepts. The document analysis framework enabled a thorough review of the book's layout, vocabulary, and organization, identifying features that supported or challenged students' learning. Together, these instruments provided a holistic view of the book's effectiveness, centered on students' direct experiences across varied linguistic backgrounds.

## FINDINGS

### 1. Effectiveness of English for Accounting as a Learning Tool for Accounting

English for Accounting is seen as a fairly effective resource for introducing accounting terms and concepts in English. Most participants feel it plays a key role in broadening their understanding of technical terms and expanding their accounting vocabulary. However, they noted that the book's effectiveness could be even better if they had guidance from a knowledgeable teacher or expert who could dive deeper into the material, rather than just relying on translations.

Question :

What do you think about *English for Accounting* as a learning tool for accounting?

Answers :

- a. "It is quite good, considering that an accountant's job will definitely have something to do with English." Participant 1 (Male, 20 years old)
- b. "Using the English for Accounting book for learning accounting is quite effective because, in addition to providing an understanding of accounting and economic terms, it also trains general English language skills." Participant 2 (Male, 20 years old)
- c. "I think this book contains a lot of useful material for learning accounting. It also helps expand vocabulary and understanding of accounting terms in English. However, I think the book requires someone knowledgeable in accounting to explain things in detail and not just rely on translations." Participant 3 (Female, 20 years old)
- d. "It is more about understanding accounting expressions in English, because I think most accounting is in English, so it is really helpful." Participant 4 (Male, 20 years old)

- e. “This book has a lot of material that is useful for accountants, but it requires someone from the accounting field to explain it so that understanding is not just based on translation.” Participant 5 (Female, 21 years old)

## 2. Ease of Language in the Book

The ease of understanding the language in English for Accounting varies among participants, depending on their English proficiency. Those with a stronger foundation in English found the language more approachable, while others faced challenges, especially when certain words sounded unfamiliar or seemed too formally translated. Many of these challenges stemmed from participants’ limited ability to interpret English on a more nuanced level.

Question :

Is the language in the English for Accounting book easy to understand? Why?

Answers :

- a. “It depends on who teaches it, because sometimes the way it is taught makes it harder.” Participant 1 (Male, 20 years old)
- b. “The language in English for Accounting is generally easy to understand, especially if you already have a basic level of English.” Participant 2 (Male, 20 years old)
- c. “I find it somewhat difficult because I translate it in a very literal way.” Participant 3 (Female, 20 years old)
- d. “From my understanding, it is quite easy to understand, though sometimes there’s some formal language that seems different.” Participant 4 (Male, 20 years old)
- e. “I find it a bit difficult because it is a foreign language and translation tools often give very literal translations. This might be due to my lack of proficiency, rather than a fault of the book or translation tools.” Participant 5 (Female, 21 years old)

## 3. Impact of English on Understanding Accounting Concepts

For some participants, using English in this book was helpful in learning accounting terms they had not encountered before in Indonesian, like "liabilities" and "equity." On the flip side, others found these differences in terminology confusing, which complicated their grasp of certain concepts. Because of this, some participants preferred Indonesian-language resources for a deeper understanding of accounting.

Question :

How does the use of English in this book affect your understanding of accounting?

Answers :

- a. “It has made some difference at least I now know the basics like liabilities and equity.” Participant 1 (Male, 20 years old)
- b. “The use of English in this book definitely impacts my understanding of accounting, as I can learn accounting terms in English that I had not come across before.” Participant 2 (Male, 20 years old)
- c. “Not very much, because I prefer reading accounting books in Indonesian.” Participant 3 (Female, 20 years old)

- d. "It does not have much impact if anything, it is a bit confusing. Sometimes there are words that are different but have the same meaning in accounting." Participant 4 (Male, 20 years old)
- e. "It does not have much impact I prefer reading Indonesian-language books to understand accounting." Participant 5 (Female, 21 years old)

#### 4. Challenges Due to Language Differences

Nearly all participants experienced difficulties with the book, largely because it is almost entirely in English. Many found themselves frequently turning to translation tools like Google Translate or dictionaries to make sense of unfamiliar terms. This highlighted language differences as a main barrier to understanding the content, especially for those who don't have a strong grasp of English.

Question :

Are there any parts of English for Accounting that you find difficult due to language differences?

Answers :

- a. "Since almost the entire book is in English, I do find it quite difficult because of that." Participant 1 (Male, 20 years old)
- b. "Maybe, but this can be managed by using translation tools like Google Translate or other dictionaries." Participant 2 (Male, 20 years old)
- c. "Yes, because a lot of the language in the book sounds unfamiliar to me, so I need to translate it to understand." Participant 3 (Female, 20 years old)
- d. "Yes, because my foundation is still in Indonesian, and there are many differences that could cause misunderstandings for me." Participant 4 (Male, 20 years old)
- e. "Definitely. The language in the book sounds unfamiliar, so I need multiple translations to understand it." Participant 5 (Female, 21 years old)

#### 5. How the Book Contributes to Understanding Accounting Concepts

Despite the language obstacles, most participants agreed that the structure and exercises in the book were helpful for learning basic accounting concepts. The book is valued for its real-world examples, well-organized chapters, and exercises that encourage a deeper understanding. Some participants felt, though, that having an accounting expert guide them through the material would make a big difference in their comprehension.

Question :

How does English for Accounting help you understand accounting concepts?

Answers :

- a. "The essay questions really help me understand the concepts of accounting." Participant 1 (Male, 20 years old)
- b. "In my opinion, the English for Accounting book is quite useful for understanding accounting concepts. It includes explanations on financial accounting functions, the

advantages and disadvantages of cost accounting, and other topics.” Participant 2 (Male, 20 years old)

- c. “I think the book helps a bit with understanding accounting because it is well-structured, has real-life examples, and includes exercises. However, I believe there should be someone knowledgeable in accounting to explain the material clearly and in detail so it is easier to understand.” Participant 3 (Female, 20 years old)
- d. “There is a section that focuses more on one topic per chapter, which is very helpful compared to regular accounting books, where there is a lot of material crammed into one chapter.” Participant 4 (Male, 20 years old)
- e. “With a lot of material, this book should be very helpful for understanding accounting concepts. But as I mentioned before, the book requires someone knowledgeable in accounting to make it easier to understand.” Participant 5 (Female, 21 years old)

## 6. Parts of the Book That Don’t Help with Understanding Accounting

Some participants noted that certain sections in the book felt less relevant to learning accounting, like parts discussing traits of an entrepreneur or how to create a poster. On the other hand, some participants had not explored the whole book yet, so they could not pinpoint specific sections they found less helpful in learning accounting concepts.

Question :

Are there any parts of *English for Accounting* that you feel do not help in understanding accounting?

Answers :

- a. “Some of what I have studied is helpful, but I don’t know about the parts I have not studied yet.” Participant 1 (Male, 20 years old)
- b. “Yes, there are. Because the book is general, it does not only cover accounting. It also includes sections on characteristics of an entrepreneur, poster-writing techniques, and other general topics that are still useful for expanding our knowledge.” Participant 2 (Male, 20 years old)
- c. “I don’t really know about that because I don’t fully understand the book yet.” Participant 3 (Female, 20 years old)
- d. “Maybe in the questions section sometimes it does not align with the previous theory explanations.” Participant 4 (Male, 20 years old)
- e. “I am not sure about that since I don’t fully understand the content yet.” Participant 5 (Female, 21 years old)

## 7. Content Analysis Of English For Accounting Book

While in analyzing the grammar used in the "English for Accounting" textbook, it was found that several complex sentences could be simplified to facilitate comprehension for students from diverse language backgrounds. For instance, the complex sentence, “*The financial statements of a company, which include the balance sheet, income statement, and cash flow statement, provide insights into the company’s financial health*” conveys essential

information but uses a complicated structure. This sentence could be simplified to, “*Financial statements, such as the balance sheet and income statement, show a company’s financial health*” which is clearer and more direct. Most sentences in the book already follow a simple subject-verb-object structure, such as “*A ledger records all the financial transactions of a business.*” This structure makes it accessible for beginning students. However, some sections utilize formal and technical grammar structures, such as “*The capitalization of costs is necessary for accurately matching expenses with revenues*” which could be simplified to a more direct statement to accommodate multilingual students.

The choice of vocabulary in the book also employs technical accounting terms, which may be challenging for new students in the field, such as “capitalization” or “liquidity.” Providing simple explanations or practical context for these terms could improve comprehension. For instance, “capitalization” could be clarified as “recording expenses as an asset.” The book could also benefit from a glossary or brief definitions for technical terms. For example, “A ledger is a book where financial transactions are recorded” would be easier to understand if supported with a clear explanation. Additionally, the book’s information structure appears logical, progressing from fundamental to more complex concepts, allowing students to grasp ideas in a step-by-step manner.

Adjustments are also necessary for certain technical terms, such as ‘amortization’ and ‘depreciation,’ which may be confusing for students from diverse linguistic backgrounds. Adding further context or visual examples that illustrate the use of these terms in accounting would help clarify their practical meaning. The textbook is also supported by relevant illustrations and visual aids, such as flowcharts and account tables, which assist students in understanding more complex technical content. For instance, a cash flow or balance sheet diagram offers a visual representation of financial report structures, supporting students’ understanding effectively.

The findings of this study provide a nuanced understanding of how the book *English for Accounting* serves as a learning tool for students with varying native languages. While it is generally perceived as effective for introducing key accounting terminology and concepts, participants expressed a critical need for supplemental guidance from knowledgeable instructors to enhance their comprehension. This suggests that the book, while valuable, functions best as part of a broader educational strategy that includes direct support from educators skilled in both accounting and language instruction. Gebreiter (2022) shows that good English is important for understanding course materials.

The implications of these findings resonate with existing literature that highlights the intersection of language proficiency and academic success in accounting education. (Hopkins et al., 2013) assert the importance of understanding specialized vocabulary for non-native English speakers, which is echoed in the participants' experiences with *English for Accounting*. The mixed responses regarding the ease of language reflect (Yang & Farley, 2019) observations about the varied performance of different language user groups, emphasizing that



students with a stronger foundation in English found the material more accessible.

Moreover, the significant challenges noted by participants such as reliance on translation tools—align with (Ndemewah & Hiebl, 2022) findings that linguistic complexities can hinder comprehension. The participants' feedback about the necessity of contextual understanding for terms like "capitalization" and "amortization" further supports (Zhang et al., 2020) who argue that mastery of language is essential for reducing biases and improving decision-making in accounting contexts.

The study also underscores the importance of curriculum design in fostering language acquisition alongside content mastery, as indicated by Smith et al. (Smith et al., 2021) Many participants felt that practical exercises and clear examples in the textbook aided their understanding but highlighted that these resources should be complemented by instruction from accounting professionals to bridge the gap between language learning and technical knowledge. This finding echoes (Aburous & Kamla, 2022) call for inclusive educational practices that cater to diverse linguistic backgrounds.

Finally, while some participants found sections unrelated to accounting less helpful, they still acknowledged the book's overall contribution to their understanding of accounting principles. This resonates with Beattie (Beattie, 2014), who emphasizes the role of narrative in conveying complex ideas in accounting, suggesting that a well-rounded approach to the curriculum can enhance students' professional identities and agency in the field.

## CONCLUSION

Based on the objectives of this research, the findings reveal that the English for Accounting textbook effectively introduces essential accounting terminology, but its accessibility is largely dependent on the English proficiency of students. For learners with limited English skills, technical comprehension was often achieved only through supplemental instruction from knowledgeable lecturer, highlighting the need for language support integration within content-specific materials. In addition, the researchers recommends that future research consider a wider sample of participants and explore other English for Specific Purposes (ESP) materials to further develop inclusive learning tools in accounting and related fields.

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