



Investigating the Role of English Proficiency in Accounting Students' Career Readiness in the Global Economy

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ABSTRACT

This study investigates the contribution of English proficiency, learning motivation, and social support to the professionalism and learning strategies of accounting students in the global era. Employing a quantitative descriptive method with a survey design, data were collected from 90 students enrolled in the Accounting Study Programs at LPI College of Economics (STIE LPI) Makassar, YAPI College of Economics (STIE YAPI) Bone, and the Accounting Study Program at the AMKOP School of Economics in South Sulawesi. The research instrument consisted of a structured questionnaire analyzed using descriptive statistical techniques. The results revealed that the majority of students perceived English reading, writing, listening, and speaking skills as essential to their future careers. In particular, 72% highlighted the importance of English reading for accessing international accounting standards, while 68% emphasized writing for professional communication. Grammar mastery was also recognized as a foundational skill by 60% of respondents. Furthermore, 75% agreed that English fluency increases employability, and 67% supported the integration of English into the accounting curriculum. Institutional support was deemed adequate by 62% of participants, though there were noted calls for improvement. These findings indicate that English proficiency, along with learning motivation and social support, is positively associated with students' academic and professional readiness. Therefore, it is recommended that curriculum development includes English for Specific Purposes (ESP), supported by institutional programs to strengthen language acquisition. Universities are encouraged to provide ongoing English language training, motivation-enhancing activities, and platforms for social engagement to support the holistic development of accounting students in the global professional context.

Keywords: *English Proficiency, Learning Motivation, Social Support, Professionalism, Learning Strategies*

INTRODUCTION

In the context of globalization and rapid digital transformation, English proficiency is no longer a peripheral skill—it is a central pillar of employability, particularly in fields such as accounting that demand international collaboration, regulatory compliance, and communication across borders. The World Economic Forum (2024) has consistently

highlighted English proficiency as one of the top five employability skills in the global job market. In ASEAN countries, over 75% of job advertisements in the accounting sector explicitly require English fluency, particularly in areas related to financial reporting, auditing, and international taxation (Yuniastari & da Silva, 2025).

Despite this clear demand, many Indonesian accounting graduates still face significant challenges in meeting workplace expectations. This gap is often rooted in the disconnection between English instruction and the professional contexts in which graduates are expected to operate (Solihah et al., 2023). English for Specific Purposes (ESP) programs have emerged as a key solution to bridge this divide by aligning language instruction with disciplinary content. However, the implementation of ESP remains inconsistent and often lacks alignment with real-world accounting practices (Suyadi, 2016; Kaloeti, 2024).

Needs analysis studies have revealed that accounting students require not just general English competence, but the ability to engage in task-specific activities such as preparing financial reports, delivering audit presentations, and analyzing international case studies (Solihah et al., 2023). Yet, the design of English language instruction in many vocational and academic institutions tends to be generic and exam-oriented, limiting students' readiness for authentic workplace communication (Kaloeti, 2024).

Recent efforts to integrate English more effectively into the accounting curriculum have shown promise. Prasongko et al. (2025) propose a curriculum model that embeds English proficiency development directly within accounting subjects, thereby increasing students' exposure to professional terminology and genre-specific writing. This integration is

seen as critical to producing globally competent graduates, but there is still limited empirical research that explores the interaction of language proficiency with broader learning dynamics such as motivation, institutional support, and professional identity.

This study addresses this gap by analyzing how English proficiency, learning motivation, and social support interact to influence the professionalism and learning strategies of accounting students. Prior studies have typically treated these dimensions in isolation; for instance, language competence is often measured independently of students' psychological readiness or institutional environment (Suhartina & Zulkifli, 2025). By contrast, this research adopts a socio-cognitive framework that positions English not merely as a language skill but as a strategic asset that mediates academic performance and professional growth.

Furthermore, this study contributes novelty by synthesizing ESP curriculum integration, student motivational factors, and institutional scaffolding—dimensions rarely examined together in the Indonesian context. The findings are expected to inform policy recommendations for accounting departments and curriculum designers aiming to enhance graduate competitiveness in global markets.

METHODS

This study employed a quantitative descriptive approach to capture the perceptions of accounting students regarding the urgency of

mastering English to enhance their professional competitiveness. This method was chosen for its ability to explain social phenomena using measurable and numerical data relevant to academic and professional needs (Salmah et al., 2021).

The quantitative approach was operationalized through a survey using a five-point Likert scale questionnaire. This instrument aimed to assess student attitudes, opinions, and perceptions regarding English language competence specific to accounting. Likert-scale items are widely recognized for capturing subjective constructs in language proficiency research (Cahyani & Subiantoro, 2021; Sulaiman et al., 2021).

The questionnaire comprised 25 items, divided into five skill domains: reading, writing, listening, speaking, and grammar, each represented by five items. Prior to the main study, the instrument was piloted on 20 students to test clarity and reliability. The Cronbach's alpha for the entire instrument was 0.87, indicating good internal consistency (Naimabadi et al., 2024).

Instrument validity was ensured through content and construct validation by two experts in applied linguistics and accounting education. This process involved evaluating item relevance, clarity, and alignment with the English competencies required in accounting contexts (Govindasamy, 2024). The pilot data also supported construct validity through exploratory factor analysis.

The study population consisted of fifth-semester and higher accounting students from three private universities in South Sulawesi: STIE LPI Makassar, STIE YAPI Bone, and AMKOP School of Economics. Using purposive sampling, 90 students (30 from each institution) were selected based on their academic experience relevant to English proficiency and accounting skills. While purposive sampling may introduce some bias, it was appropriate for targeting students with sufficient exposure to accounting curricula (Salmah et al., 2021).

Data analysis employed descriptive statistics including percentages and mean scores to identify patterns in students' perceptions of English proficiency indicators. The formulas used for analysis were:

a. **Percentage (%):**

$$\text{Percentage} = (f / N) \times 100$$

where f is the frequency of respondents in a particular category, and N is the total number of respondents.

b. **Mean Score:**

$$\bar{X} = \Sigma X / n$$

where ΣX is the total score and n is the number of respondents.

Using this method, the study is expected to provide an empirical picture of how well accounting students understand the importance of English proficiency and its relevance to their professional readiness in a global competition context.

FINDINGS

This section presents a thematic commentary and analytical interpretation of Tables 1–8 and Figures 1–8, which capture accounting students’ perceptions of the importance of English proficiency in supporting academic achievement and enhancing career readiness in the global era.

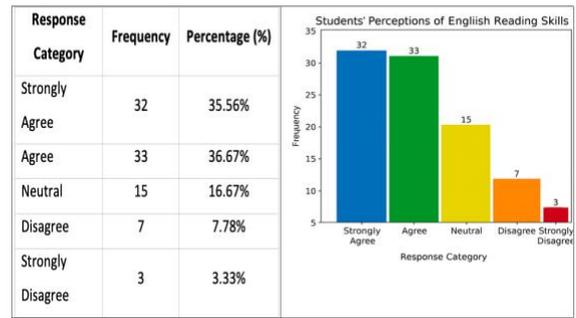
Each interpretation is based on both quantitative and qualitative analysis and is supported by recent academic literature. The goal is to identify key perception patterns and strategic implications for developing curricula that align with the professional demands of the international accounting field.

1. Students’ Perceptions of English Reading Skills

The ability to comprehend accounting texts, international financial statements, and scholarly articles in English is a fundamental skill for accounting students in the global era. Reading proficiency not only enhances academic success but also prepares students for careers requiring engagement with English-language sources.

The data in Table 1 and Figure 1 illustrate students’ perceptions of their English reading competencies. These perceptions are crucial in identifying areas that need support, especially given the technical nature of accounting literature.

Table 1 and Figure 1. Students’ Perceptions of English Reading Skills



Thematic Commentary and Analytical Interpretation

The data in Table 1 and Figure 1 reveal that a large majority of accounting students recognize the importance of English reading proficiency for their academic and professional success. Specifically, 72.23% of students either *Strongly Agree* (35.56%) or *Agree* (36.67%) that reading in English is essential. This significant percentage demonstrates a collective understanding of the need to engage with financial documents, international standards, and academic publications, most of which are predominantly in English.

Meanwhile, 16.67% of the respondents selected *Neutral*, which could indicate uncertainty or a lack of exposure to English-language accounting content. Additionally, 11.11% expressed some level of disagreement—7.78% *Disagree* and 3.33% *Strongly Disagree*—suggesting a minority who may either face difficulties with English reading or undervalue its importance, potentially due to prior educational backgrounds or language preferences in their local context.

These findings are consistent with Sari and Atmanegara (2018), who assert that reading skills are a foundational component of English for Specific Purposes (ESP) for accounting students, facilitating access to technical and professional literature. Choy and Derrick (2019) also emphasize the strong correlation between English reading ability and academic performance in accounting programs, where complex vocabulary and interpretive analysis are routine.

Basa (2023) further affirms that English reading proficiency is crucial for participating in global financial discourse and interpreting documents such as IFRS and audit case studies. According to his research, students with strong reading skills are better equipped to navigate the complexities of international financial documentation and communication.

In light of these insights, it is imperative that curriculum developers incorporate targeted reading strategies into English for Accounting courses. Recommended pedagogical tools include annotated reading sessions, financial text analysis workshops, and structured vocabulary-building tasks. These approaches will not only enhance academic comprehension but also prepare students to operate in diverse, international financial environments.

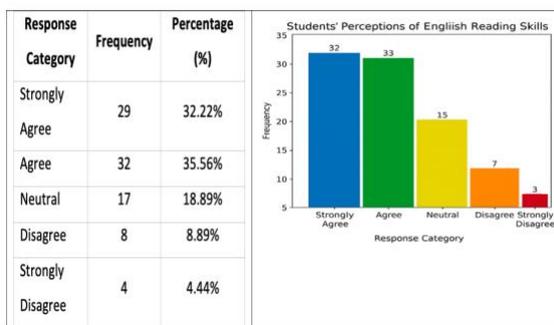
2. Students' Perceptions of English Writing Skills

Writing in English is essential for communicating audit reports, business proposals, and financial analyses. For accounting

students, this skill represents their capacity to operate professionally in a globalized market. Table 2 and Figure 2 present a summary of students' self-assessments regarding their writing abilities in English.

The analysis of this data is important for understanding how prepared students are to produce professional documentation aligned with international accounting practices.

Table 2 and Figure 2. Students' Perceptions of English Writing Skills



Thematic Commentary and Analytical Interpretation

Table 2 and Figure 2 reveal that a combined 67.78% of students either agreed or strongly agreed with the importance of English writing skills in their academic and professional lives. This result indicates that a majority of accounting students recognize writing as an essential tool for articulating financial arguments, drafting reports, and preparing international business documents.

However, 17.78% of students were neutral, which may signal uncertainty about their own writing competencies or a lack of clarity on how writing skills are applied in accounting contexts. Additionally, 14.45% of students expressed disagreement—an indicator

of possible challenges with writing mechanics, confidence, or insufficient writing instruction tailored to accounting tasks.

These findings are in line with Fadilah and Pratiwi (2020), who highlighted that writing proficiency remains one of the most underdeveloped yet crucial components of English for Specific Purposes (ESP) in business-related fields. They note that students often struggle with structuring analytical and argumentative texts when discussing financial data or audit results. Furthermore, Suhartina et al. (2023) found that mastery of English writing among accounting students enhances their professionalism, especially in drafting global-standard reports and resumes.

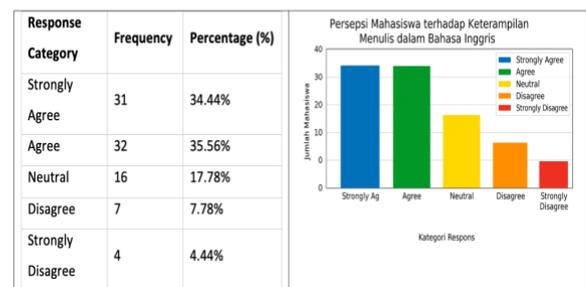
To address these issues, Andriani and Mahmud (2021) recommend embedding writing tasks that are discipline-specific—such as executive summaries, case-based memos, and audit commentaries—into ESP curricula. Such interventions could bridge the gap between language learning and the communicative demands of the accounting profession. Given the significant support for the importance of writing skills, higher education institutions should consider implementing scaffolding models in ESP courses that progressively build students' writing competence. These may include peer-reviewed writing workshops, simulated business communication tasks, and feedback-rich environments focused on both form and content relevance.

3. Students' Perceptions of English Listening Skills

Effective listening skills enable students to comprehend lectures, international business dialogues, and global financial discussions, all of which are vital in academic and professional contexts. Listening also contributes to overall language acquisition and fluency.

Table 3 and Figure 3 present students' perceptions of their ability to understand spoken English in academic and practical settings. This aspect is integral to gauging their readiness for real-world financial communications.

Table 3 and Figure 3. Students' Perceptions of English Listening Skills



Thematic Commentary and Analytical Interpretation

As shown in Table 3 and Figure 3, the majority of students express a positive perception regarding the importance of listening skills in English. A total of 70% of respondents either strongly agree (34.44%) or agree (35.56%) that this ability is crucial for supporting comprehension of oral communication in academic and professional contexts, such as webinars, international lectures, and cross-cultural meetings. This finding aligns with Fang and Li (2023), who emphasize that listening skills are essential in learning English as a foreign

language, particularly through digital and multimedia-based media.

Meanwhile, 17.78% of students hold a neutral stance, which may reflect a lack of exposure to authentic listening materials or the ineffectiveness of current teaching methods in fully developing this skill. Utami and Cahyono (2023) highlight that a primary challenge in listening skill development is the limited availability of adaptive teaching strategies tailored to students' needs, including the provision of contextualized and varied learning resources.

Furthermore, 12.22% of respondents disagree or strongly disagree with the statement regarding the importance of listening skills. This attitude may be influenced by sociocultural factors such as the dominance of local languages, low perceived usefulness of English in daily life, or a lack of intrinsic motivation in learning English. Rahman and Wulandari (2022) explain that English learning motivation is strongly affected by external factors including social support, environmental context, and the cultural values upheld by students.

The data visualization in Graph 3 reinforces the quantitative depiction in Table 3, where respondents who agree or strongly agree clearly dominate compared to those who are neutral or disagree.

Overall, these findings reflect a relatively high level of awareness among students about the significance of English listening skills to support academic success and professional

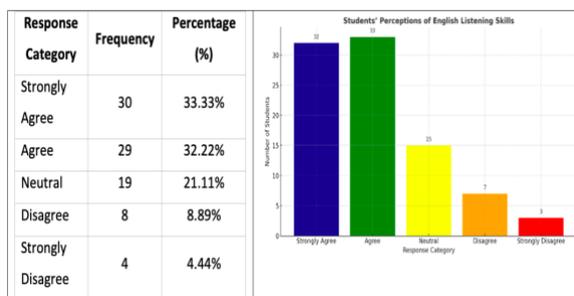
readiness in the global era. Nonetheless, there remain challenges that educational institutions need to address by providing more interactive learning models based on real international communication contexts. This would encourage more active engagement from students who are neutral or negative toward this skill. Integrating multimedia-based learning materials and strengthening the context of listening use within international accounting fields are key strategies to optimize this competency.

4. Students' Perceptions of English Speaking Skills

The ability to speak fluently and accurately in English is indispensable for accounting students, particularly when delivering presentations, engaging in interviews, or communicating with international clients. Table 4 and Figure 4 highlight students' perceptions of their spoken English skills.

This data helps assess whether current educational practices adequately prepare students to express accounting concepts confidently in spoken English.

Table 4 and Figure 4. Students' Perceptions of English Speaking Skills



Thematic Commentary and Analytical Interpretation

Table 4 shows that 65.55% of students (33.33% strongly agree and 32.22% agree)

acknowledge the importance of English-speaking skills in their accounting studies and future careers. This reflects the essential role of oral proficiency in enabling students to actively participate in discussions, deliver presentations, and engage in international negotiations, which are critical competencies for accountants in a globalized professional environment. Putri and Sari (2023) highlight that task-based learning approaches significantly enhance students' speaking skills by providing authentic communication opportunities aligned with professional contexts.

Nevertheless, 21.11% of respondents remain neutral, indicating uncertainty or lack of confidence regarding their speaking abilities. Wahyuni and Fitriani (2023) identify speaking anxiety as a common barrier for Indonesian EFL learners, often resulting from fear of errors and negative evaluations, which limits their willingness to participate in English conversations. Addressing this issue requires supportive pedagogical strategies to build confidence and reduce anxiety.

Furthermore, 13.33% of students (8.89% disagree and 4.44% strongly disagree) do not perceive English speaking skills as vital, possibly due to an emphasis on local language use within the accounting field. However, Hasibuan and Manurung (2022) argue that in today's interconnected business world, English oral proficiency is critical for accessing broader career opportunities and facilitating professional communication with international clients.

Integrating speaking skills with other language competencies such as reading and writing further strengthens students' overall communicative competence and professional readiness. For instance, the ability to comprehend complex financial texts (reading) and to prepare clear, accurate reports (writing) complements the oral skills demonstrated in Table 4, enabling accountants to perform effectively in both written and verbal communication domains. This holistic language proficiency aligns with global professional standards and enhances employability in international accounting environments (Putri & Sari, 2023; Hasibuan & Manurung, 2022).

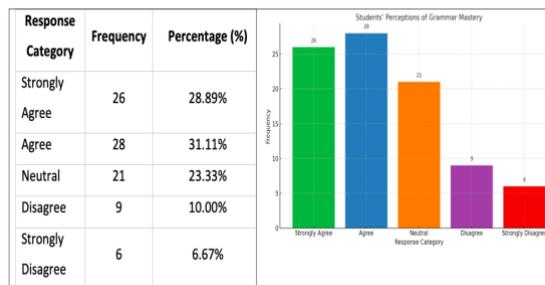
To overcome these challenges, integrating practical speaking exercises and fostering a positive learning environment are recommended to improve students' communicative competence and readiness for global accounting professions.

5. Students' Perceptions of Grammar Mastery

A solid grasp of English grammar forms the foundation of effective communication in both written and oral forms. Inaccuracies in grammar can lead to misinterpretations of financial information. Table 5 and Figure 5 show students' self-perceptions of their mastery of English grammar.

Evaluating these perceptions is essential for understanding the linguistic precision of accounting students and identifying potential gaps in instruction.

Table 5 and Figure 5. Students' Perceptions of Grammar Mastery



Thematic Commentary and Analytical Interpretation

Grammar mastery is a key component in the development of professional communication competence, particularly in academic and workplace settings where precise reading and writing are vital. As shown in Table 5, a combined **60%** of students either “Strongly Agree” (28.89%) or “Agree” (31.11%) that grammar is important for reading and writing in professional contexts. This suggests that a majority of accounting students have internalized the relevance of grammar in tasks such as preparing financial documents, understanding regulatory texts, and formulating clear professional arguments.

The distribution visualized in figure 5 (Histogram) reinforces this finding by illustrating a clear leaning toward agreement among respondents. The visual pattern reveals that positive perceptions are dominant, underscoring a critical awareness of grammar's role in enhancing the readability, accuracy, and professionalism of English-language outputs in accounting.

However, 21 students (23.33%) selected “Neutral,” which may indicate a gap in

contextual learning experiences—such as project-based or problem-based tasks—that demonstrate the application of grammar to real-world professional scenarios. This neutrality could stem from instructional practices that focus on form over function, or from a curriculum that underrepresents authentic writing experiences.

Meanwhile, a minority, 10% (Disagree) and 6.67% (Strongly Disagree), do not see grammar as crucial. This could reflect the influence of informal language environments or overreliance on native language communication in workplace practice. These respondents may not yet experience the consequences of grammatical inaccuracy in international or high-stakes professional communication.

According to Suhartina (2018), teaching grammar through interactive peer collaboration enhances students' ability to apply grammatical knowledge in communicative contexts. Moreover, Suhartina and Zulkifli (2025) highlight that strong grammar proficiency directly correlates with students' professional readiness, especially in global settings where accurate documentation and formal communication are essential.

In summary, Table 5 and Figure 5 collectively indicate that most students recognize grammar as a core competency for professional literacy in accounting. This reinforces the need to incorporate contextual grammar instruction in English for Specific Purposes (ESP) programs. Such instructional

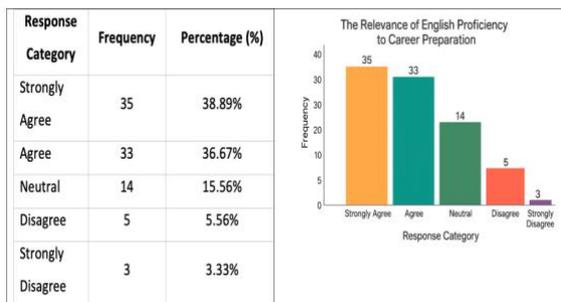
approaches would better equip students to meet the demands of their future roles in cross-border financial communication and documentation.

6. The Relevance of English Proficiency to Career Preparation

English proficiency is increasingly recognized as a critical competency for employability in the global finance and accounting sectors. Table 6 and Figure 6 present student perceptions of how English skills contribute to their career readiness.

This data is important for evaluating whether students see English not only as an academic subject but also as a strategic asset for professional development.

Table 6 Figure 6. The Relevance of English Proficiency to Career Preparation



Thematic Commentary and Analytical Interpretation

Table 6 shows that 38.89% of respondents "Strongly Agree" and 36.67% "Agree" that English is crucial for career preparation, amounting to a strong majority of 75.56%. This demonstrates a clear awareness of the connection between English skills and employment opportunities, aligning with prior findings on English for Specific

Purposes (ESP) that highlight its value in professional contexts (Yuniastari & da Silva, 2025; Prasongko et al., 2025). The 15.56% of students who responded "Neutral" may reflect a transitional understanding—where students acknowledge the importance of English but have not yet experienced its professional application. A minor segment expressed disagreement (5.56% Disagree, 3.33% Strongly Disagree), possibly due to limited exposure to global career settings or reliance on Indonesian-language professional environments.

These findings underscore the need for an integrated approach to English instruction that simultaneously strengthens both writing and reading skills through practical applications such as report writing, industry analysis, and global business correspondence. Moreover, the ESP model as emphasized in the literature—offers a tailored curriculum that bridges academic knowledge with the language demands of the global accounting profession.

In sum, the alignment of student perceptions, tabulated data, and visual representation reinforces the urgency of embedding English proficiency—particularly ESP-based approaches—into accounting education to support both academic success and career competitiveness.

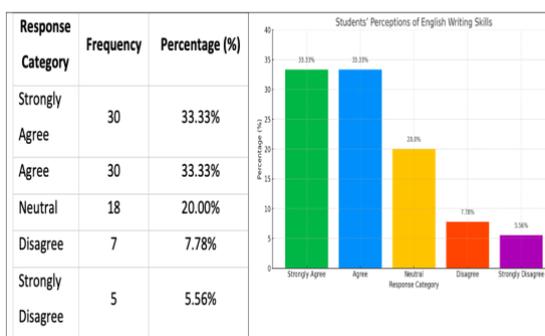
7. Integration of English with the Accounting Curriculum

The alignment between English language instruction and the accounting curriculum determines the practical utility of

language learning in students' core studies. Table 7 and Figure 7 reflect students' views on how well English learning is integrated into accounting-related courses.

These perceptions are key to determining whether interdisciplinary teaching strategies are in place to support English proficiency development within accounting education.

Table 7 and Figure 7. Integration of English with the Accounting Curriculum



Thematic Commentary and Analytical Interpretation

Table 7 and Figure 7 illustrate the responses related to the integration of English instruction into the accounting curriculum, which is considered essential by the majority of students to holistically enhance their professional readiness. As presented in Table 7, 33.33% of students strongly agreed and another 33.33% agreed that embedding English into accounting studies is a necessary educational strategy. This combined figure of 66.66% reflects a dominant perception that English proficiency should not stand apart from core disciplinary content but rather be embedded within it to support global employability.

Meanwhile, Figure 7 visually reinforces this distribution, highlighting that 20% of respondents opted for a neutral stance. This group may consist of students who have not yet experienced contextual English instruction within their accounting courses or who remain uncertain about its direct benefits. On the other hand, only 7.78% disagreed and 5.56% strongly disagreed, indicating a relatively small portion of the student body that remains skeptical of such integration.

The distribution of responses demonstrates a prevailing recognition of the added value that English proficiency brings when taught alongside technical competencies. These findings resonate with the work of Hidayati et al. (2023), who emphasized that contextual learning strategies like Project-Based Learning in ESP settings significantly improve academic outcomes. Moreover, Rahmawati and Suryani (2021) assert that aligning accounting curricula with global communication standards, including English proficiency, prepares graduates for real-world challenges in the international business environment.

In summary, the data in Table 7 and Figure 7 underscore a strong consensus among students that integrating English into accounting education is not merely an enrichment activity, but a core element of developing globally competitive professionals.

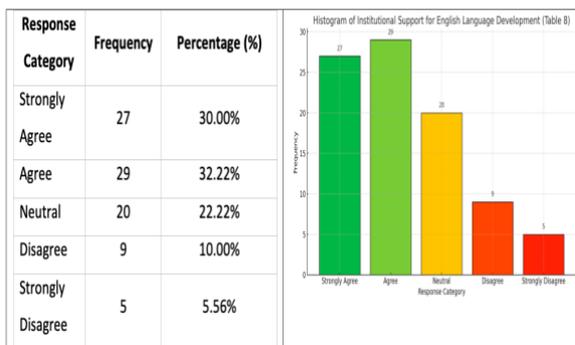
8. Institutional Support for English Language Development

Support from educational

institutions—through programs, resources, and policies—plays a crucial role in facilitating students’ English language development. Table 8 and Figure 8 explore students’ perceptions of institutional support mechanisms, including language centers, tutoring, and access to English-language materials.

Understanding this aspect helps determine how universities can better support the language needs of accounting students in facing global challenges.

Table 8 and Figure 8. Institutional Support for English Language Development



Thematic Commentary and Analytical Interpretation

Table 8 and Figure 8 present students’ perceptions regarding the role of institutional support in developing English language proficiency. The histogram visualization highlights the frequency distribution of responses, clearly reflecting the general trend among respondents.

A total of 30.00% of students “Strongly Agree” and 32.22% “Agree” that institutional support contributes significantly to their English language development. This indicates that the majority of students (62.22%) acknowledge the

value of institutional programs—such as language workshops, tutoring services, and access to English-based learning resources—in fostering their linguistic competence.

Meanwhile, 22.22% of respondents selected “Neutral”, which could suggest varied levels of engagement or access to the programs provided. This neutrality implies that some students may not have experienced the full benefit of institutional initiatives or lack awareness of the available support mechanisms. On the other hand, a smaller portion of respondents expressed disagreement: 10.00% “Disagree” and 5.56% “Strongly Disagree”, possibly reflecting gaps in implementation, outreach, or individual motivation.

These findings are consistent with the work of Suhartina and Zulkifli (2025), who emphasize that institutional support is crucial for enhancing students’ English proficiency, particularly through structured initiatives such as peer tutoring, language seminars, and digital resource accessibility. Institutional backing not only improves students’ language skills but also boosts their confidence to communicate effectively in academic and professional settings.

Moreover, Mohamed and Al-khresheh (2025) reinforce this view by examining English language integration in business education in the Saudi Arabian context. Their study revealed that accounting students highly valued English support within the curriculum and called for more structured programs and practical

applications to boost academic preparedness and career readiness. Their findings support the importance of sustained institutional commitment to English language development as a key factor in equipping students for global challenges in accounting and business professions.

Overall, the data in Table 8 and its visual representation in Figure 8 clearly affirm that institutional support plays a vital role in preparing students for global engagement by improving their English communication skills—a key asset in the international accounting landscape.

CONCLUSION

This study concludes that English proficiency, learning motivation, and social support significantly contribute to the development of professionalism and effective learning strategies among accounting students in the context of global competitiveness.

Based on the descriptive statistical findings, most students perceive reading, writing, listening, and speaking skills as crucial elements that support their academic and professional aspirations. The integration of English into accounting curricula, institutional support mechanisms, and motivational factors such as career ambitions further reinforce students' preparedness for international work environments.

These results indicate that linguistic competence, internal drive, and external reinforcement are interlinked and collectively

enhance students' ability to adapt to global demands in the accounting profession.

SUGGESTIONS

Based on the findings of this study, it is recommended that educational institutions strengthen the integration of English language instruction within accounting curricula to better prepare students for global career demands. Additionally, institutions should enhance support mechanisms such as workshops, tutoring, and access to English learning resources to motivate and assist students in improving their language proficiency.

Future research is encouraged to explore longitudinal studies and qualitative approaches to gain deeper insights into how English proficiency, motivation, and social support interact over time to influence professional development among accounting students. Such studies would provide a more comprehensive understanding of effective strategies to equip students for international professional environments.

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