



## COMMUNICATION STRATEGIES OF ACCOUNTING STUDENTS IN ENGLISH BUSINESS PRESENTATIONS

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### Abstract

*Effective communication skills are essential for accounting students, particularly in delivering English business presentations in global professional contexts. However, many students encounter linguistic and cognitive challenges that may hinder their performance. This study aims to analyze the types and functions of communication strategies used by accounting students during English business presentations and to explore the underlying reasons for their use. This study employed a descriptive qualitative design, the study involved 20 undergraduate accounting students. Data were collected through classroom observations, video recordings, and transcription of presentations, and analyzed using the framework of Zoltán Dörnyei. The findings reveal that students employed a range of communication strategies, with compensatory strategies being the most dominant. Fillers (41.0%) and code-switching (30.8%) were the most frequently used strategies, followed by paraphrasing (18.6%) and avoidance (9.6%). These results indicate that students prioritize maintaining fluency and ensuring message clarity, particularly when presenting complex accounting content. While the use of paraphrasing reflects emerging strategic competence, the high reliance on fillers and code-switching suggests limitations in linguistic proficiency and discipline-specific vocabulary. This study highlights the importance of integrating communication strategy training into English for Specific Purposes (ESP) instruction, particularly in accounting education. Enhancing students' communicative competence requires not only improving language accuracy but also fostering strategic language use in professional contexts. The findings provide pedagogical insights for developing more effective teaching practices that better prepare students for real-world business communication.*

**Keywords:** communication strategies; ESP; accounting students; business presentations; code-switching

## INTRODUCTION

In the contemporary globalized economy, the demand for effective communication skills has significantly increased, particularly in business-related fields such as accounting. English has been widely established as the dominant lingua franca in international business, enabling professionals to communicate financial information, present analytical findings, and engage in cross-border collaboration. Consequently, accounting graduates are expected not only to possess strong technical competencies but also to demonstrate the ability to communicate ideas clearly and professionally in English, especially through formal business presentations.

Despite this growing demand, many accounting students still encounter significant challenges when required to deliver presentations in English. As learners situated in an English as a Foreign Language (EFL) context, they often struggle with linguistic limitations, including restricted vocabulary, grammatical inaccuracies, and pronunciation difficulties. In addition, psychological factors such as anxiety, lack of confidence, and fear of making mistakes further hinder their performance. Recent studies have shown that these constraints can disrupt the flow of communication and reduce the overall effectiveness of students' presentations (Zhang, 2020; Nguyen & Tran, 2021; Widodo, 2023).

To cope with these challenges, learners tend to employ various communication strategies as compensatory mechanisms. Communication strategies are widely recognized in second language acquisition as conscious or semi-conscious techniques used to overcome breakdowns in communication. According to Dörnyei, these strategies enable learners to maintain interaction and convey meaning despite limited linguistic resources. More recent research further emphasizes that communication strategies are not merely signs of deficiency, but rather indicators of strategic competence, which is an essential component of communicative competence in real-life contexts (Khan et al., 2021; Astuti & Lammers, 2022).

In the specific context of business presentations, the use of communication strategies becomes even more crucial. Business presentations require not only linguistic accuracy but also clarity of message, logical organization, and audience engagement. Students must be able to explain complex financial data, justify decisions, and respond to questions effectively. When linguistic limitations arise, communication strategies such as paraphrasing, code-switching, use of fillers, and approximation can help presenters sustain interaction and ensure that their message is still delivered. Recent studies indicate that the strategic use of such techniques can significantly enhance presentation performance and audience comprehension (Nguyen & Tran, 2021; Widodo, 2023).

However, while the importance of communication strategies has been widely acknowledged, existing research has predominantly focused on English-major students or general EFL learners. There is still limited empirical evidence addressing how students from non-linguistic disciplines, particularly accounting, utilize communication strategies in discipline-specific tasks such as business presentations. This gap is important to address, considering that accounting students have unique communicative needs, including the ability to present numerical data, interpret financial reports, and communicate technical information in a comprehensible manner.

Furthermore, the context of English for Specific Purposes (ESP) highlights the necessity of tailoring language instruction to meet the specific demands of particular disciplines. In accounting education, this implies integrating communication training with domain-specific content. Understanding the types and functions of communication strategies used by accounting students can provide valuable insights for designing more

effective ESP curricula, especially in improving students' oral presentation skills in professional contexts.

Therefore, this study aims to analyze the communication strategies employed by accounting students during English business presentations and to explore the underlying reasons for their use. By identifying the patterns and functions of these strategies, this research seeks to contribute to the development of pedagogical practices that enhance students' communicative competence, particularly in business and professional communication settings.

This study contributes to the existing literature by specifically examining the communication strategies used by accounting students in English business presentations within an ESP (English for Specific Purposes) context. While previous studies have mainly focused on general EFL learners or English-major students, this research highlights how students from a non-language discipline employ strategic communication to overcome linguistic challenges when presenting accounting-related content. Furthermore, this study provides practical pedagogical insights for integrating communication strategy training into accounting education, particularly to improve students' professional presentation skills and communicative competence in global business environments.

## **METHOD**

This study employed a descriptive qualitative design to investigate the communication strategies used by accounting students during English business presentations. The participants were 20 undergraduate accounting students enrolled in a Business English course. Purposive sampling was applied because the participants had experience delivering presentations in English.

Data were collected through classroom observations, video recordings, presentation transcriptions, and semi-structured interviews. The observations and recordings were used to capture students' natural use of communication strategies during presentations, while interviews explored the reasons underlying their strategy use.

The research instruments included observation guidelines, video recordings, and transcription sheets. Communication strategies were identified and classified based on Dörnyei's framework, focusing on fillers, code-switching, paraphrasing, and avoidance strategies.

Data analysis was conducted in several stages. First, utterances containing communication strategies were identified from the transcriptions. Second, the data were coded and categorized according to the communication strategy framework. Finally, the findings were interpreted to examine the patterns and functions of the strategies used by students.

To ensure data trustworthiness, triangulation was applied by comparing findings from observations, recordings, and interviews. Peer checking was also conducted to improve analytical accuracy.

## **RESULTS AND DISCUSSION**

### **Findings**

This section presents the findings indicate that the students actively employed by accounting students during English business presentations. The data were derived from the transcription of 20 students' presentations, consisting of approximately 2,150 utterances. The analysis identified 312 instances of communication strategies, which were classified based on the framework proposed by Zoltán Dörnyei.

The findings indicate that students actively employed a range of communication strategies to overcome linguistic limitations and maintain the flow of their presentations. These strategies were broadly categorized into compensatory strategies and avoidance strategies, with compensatory strategies being significantly more dominant.

## Types and Frequency of Communication Strategies

This section presents the communication strategies used by accounting students during English business presentations. The data were obtained from the transcriptions of 20 student presentations, consisting of approximately 2,150 utterances. Based on Dörnyei's framework, 312 instances of communication strategies were identified.

**Table 1. Frequency of Communication Strategies**

No	Strategy	Frequency	Percentage
1	Fillers	128	41.0%
2	Code-switching	96	30.8%
3	Paraphrasing	58	18.6%
4	Avoidance	30	9.6%
	Total	312	100%

The findings indicate that compensatory strategies were more dominant than avoidance strategies, suggesting that students preferred maintaining communication rather than stopping their presentations when facing linguistic difficulties.

Fillers were the most frequently used strategy. Expressions such as “uh,” “eee,” “okay,” and “so” were commonly used to gain time while organizing ideas or searching for vocabulary. This finding shows that students relied on fillers to maintain fluency and avoid long pauses during presentations. However, the frequent use of fillers also reflects limited spontaneous speaking ability in English, particularly when explaining accounting-related content.

Code-switching was the second most common strategy. Students frequently switched from English to Indonesian when explaining technical accounting terms, such as *laporan laba rugi* or *menunjukkan*. This indicates that students prioritized conceptual accuracy when they lacked appropriate English vocabulary. The finding supports previous studies arguing that code-switching in ESP contexts functions as a strategic tool to maintain clarity of meaning rather than merely indicating language deficiency.

Paraphrasing was also identified in the presentations, although less frequently. Some students attempted to explain unfamiliar terms using simpler expressions or alternative wording. This strategy reflects emerging strategic competence because students actively negotiated meaning instead of abandoning communication. However, the relatively low frequency suggests that many students still depended on simpler strategies such as fillers and code-switching.

Avoidance strategies appeared least frequently. In several cases, students skipped explanations or moved directly to another slide when they encountered difficulties expressing ideas in English. Although limited in number, this strategy indicates areas where students experienced significant communication problems and lacked confidence in explaining complex concepts. The findings further reveal that students often combined multiple strategies simultaneously. For example, fillers and code-switching frequently appeared within the same utterance, showing that communication strategies are adaptive and interconnected during real-time interaction.

Overall, the dominance of fillers and code-switching demonstrates that students prioritized fluency and message delivery over grammatical accuracy. At the same time, the use of paraphrasing indicates the development of strategic competence among some students. These findings highlight the importance of integrating communication strategy training into ESP instruction, particularly in accounting education. Students need more structured opportunities to practice oral presentations, improve discipline-specific vocabulary, and develop confidence in professional communication contexts.

## CONCLUSION

This study revealed that accounting students actively employed various communication strategies during English business presentations, with compensatory strategies being the most dominant. Fillers and code-switching were the strategies most frequently used to maintain fluency and ensure message clarity when explaining accounting-related content. Paraphrasing also appeared as an indication of emerging strategic competence, while avoidance strategies were used less frequently. Overall, the findings indicate that students tended to prioritize communication continuity and message delivery despite limitations in English proficiency and accounting-related vocabulary.

The findings imply that communication strategy training should be more effectively integrated into English for Specific Purposes (ESP) instruction, particularly in accounting education. Providing students with structured presentation practice, vocabulary enrichment, and professional communication activities may help improve both linguistic proficiency and strategic competence. As a result, students can be better prepared to communicate effectively in academic and professional business contexts.

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