

THE IMPORTANCE OF ENGLISH COMMUNICATION SKILLS FOR ACCOUNTING STUDENTS IN THE ERA OF ARTIFICIAL INTELLIGENCE

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Abstract

This study aims to analyze the importance of English communication skills for accounting students in the era of artificial intelligence. The development of artificial intelligence has changed accounting education and professional practice, especially in financial reporting, data analysis, auditing, and the use of digital accounting tools. In this context, accounting students need English communication skills to support their academic understanding and professional readiness. This study used a qualitative descriptive method with a literature review approach. The data were obtained from relevant previous studies related to English communication skills, accounting education, artificial intelligence, digital accounting, and career readiness. The findings show that English communication skills support accounting students in five main aspects: understanding international accounting terminology, accessing global academic references, using English-based accounting software and AI tools, preparing financial and academic reports, and communicating professionally in global business contexts. The study also indicates that limited English communication competence may reduce students' ability to adapt to digital and AI-driven accounting practices. Therefore, integrating English communication training into accounting education is necessary to prepare accounting students to become more adaptive, competent, and competitive in future accounting careers.

Keywords: *Accounting Education, Artificial Intelligence, English Communication, ESP, Professional Readiness*

Introduction

The rapid development of artificial intelligence has created significant changes in many professional fields, including accounting. Accounting work is no longer limited to recording transactions, preparing financial statements, and conducting manual calculations. In the digital era, accounting activities are increasingly supported by technology, automation, cloud-based systems, data analytics, and artificial intelligence. These developments require accounting students to have broader competencies, not only in accounting knowledge but also

in communication, technology adaptation, and global professional readiness (Abdo-Salloum & Al-Mousawi, 2025).

Artificial intelligence has influenced accounting education and the accounting profession by changing the way accounting information is processed, analyzed, and communicated. Recent studies show that AI has become an important issue in accounting education because it creates both opportunities and challenges for students, lecturers, and future accountants. AI can support accounting learning, data analysis, problem solving, and career readiness, but it also requires students to develop new competencies so they are not left behind in the changing professional environment (Ade-Ibijola et al., 2025).

In this context, English communication skills become increasingly important for accounting students. English is widely used in international business communication, accounting references, financial reporting, accounting software, professional certification materials, and global workplace interaction. Students who have good English communication skills are more likely to understand accounting terms, read international academic sources, interpret financial information, and communicate accounting ideas professionally. Previous research also indicates that accounting students often face challenges in communicating ideas, preparing technical reports, and using English in professional internship contexts (Amelia, 2025).

The importance of English for accounting students is also related to the global nature of accounting knowledge. Many accounting concepts, standards, and references are written in English, including materials related to international financial reporting, auditing, taxation, and digital accounting systems. Therefore, English is not only a general language subject but also a specific professional skill that supports students' academic and career development. In accounting education, English communication skills can help students understand accounting vocabulary, explain financial information, write reports, and participate in professional discussions (Ballantine et al., 2024).

The era of artificial intelligence strengthens the need for English communication skills because many AI-based accounting tools, digital platforms, and professional resources use English instructions, English terminology, and English-based interfaces. Students who lack English communication competence may experience difficulties in using digital accounting applications, understanding AI-generated information, and interpreting global accounting resources. In contrast, students with adequate English skills can use technology more effectively, access international knowledge, and adapt better to the demands of the accounting profession (Fachrurrozie et al., 2025).

Several previous studies have discussed English skills in accounting education, English for Specific Purposes, artificial intelligence in accounting learning, and students' readiness for digital accounting careers. However, most of these studies tend to discuss the topics separately. Studies on English communication skills often focus on language learning and vocabulary mastery, while studies on artificial intelligence in accounting education mostly emphasize technology adoption, digital competence, and learning innovation. Limited attention has been given to how English communication skills function as a connecting competence that helps accounting students understand accounting terminology, use AI-based accounting tools, interpret global references, and

communicate financial information in professional contexts. This gap indicates the need for further discussion on the relationship between English communication skills, accounting education, and artificial intelligence (Handayani et al., 2024).

The novelty of this study lies in its attempt to position English communication skills as a strategic competence in accounting education in the era of artificial intelligence. This study does not only discuss English as a general language subject, but also explains its role as a professional skill that connects accounting knowledge, digital accounting tools, AI-based learning practices, and career readiness. By emphasizing this connection, the study provides a more integrated perspective on how accounting students can prepare themselves to face academic and professional challenges in an AI-driven environment.

Based on the background above, this study aims to analyze the importance of English communication skills for accounting students in the era of artificial intelligence. This study is guided by the following research question: how do English communication skills support accounting students in understanding accounting terminology, using digital and AI-based accounting tools, accessing international references, and developing professional readiness? The findings of this study are expected to contribute to accounting education by encouraging the integration of English communication training into accounting learning so that students can become more competitive, adaptive, and ready to face future accounting careers (Ismalinda, 2024).

Method

Research Design

This study used a qualitative descriptive research design with a literature review approach. This design was chosen because the study aimed to analyze and describe the importance of English communication skills for accounting students in the era of artificial intelligence based on relevant theories and previous research findings. The qualitative descriptive approach allowed the researcher to explain the phenomenon conceptually by interpreting existing academic sources related to English communication, accounting education, digital accounting, artificial intelligence, and professional readiness (Nie & Mastor, 2024).

Literature Review

The literature review was conducted to identify, examine, and synthesize previous studies related to the research topic. This approach was used to understand how English communication skills support accounting students in academic and professional contexts, especially in relation to AI-based accounting practices. The literature review focused on several main areas, namely English for Specific Purposes, English communication skills, accounting education, artificial intelligence in accounting, digital accounting tools, and students' career readiness (Prasongko et al., 2025).

Data Sources

The data used in this study were secondary data obtained from academic literature. The sources included journal articles, conference proceedings, and relevant academic publications. The literature was searched through several databases and academic platforms, including Scopus-indexed journals, Sinta-

indexed journals, Google Scholar, ScienceDirect, Taylor & Francis Online, Cogent Education, and other credible journal platforms. These sources were selected because they provide relevant studies on language education, accounting education, artificial intelligence, digital learning, and professional competence(Rebele & St. Pierre, 2019).

Data Collection

The data collection process was conducted by searching, identifying, selecting, and reviewing relevant literature. The keywords used in the search process included “English communication skills,” “accounting students,” “English for Specific Purposes,” “accounting education,” “artificial intelligence in accounting,” “digital accounting,” “career readiness,” and “professional communication.” The inclusion criteria were: articles published in recent years, preferably within the last ten years; articles discussing English communication, accounting education, artificial intelligence, or career readiness; articles written in English or Indonesian; and articles that had clear relevance to the research focus. Sources that were not directly related to English communication skills, accounting students, or artificial intelligence were excluded from the review(Suhartina, 2025).

Data Analysis

The data were analyzed using thematic analysis. First, the selected literature was read carefully to identify important ideas and findings related to the research topic. Second, the relevant information was grouped into several themes, including English communication competence, accounting terminology, AI-based accounting tools, international academic references, professional communication, and career readiness. Third, each theme was interpreted to explain how English communication skills support accounting students in the era of artificial intelligence. Finally, the findings were synthesized into a descriptive discussion to answer the research question and to show the relationship between English communication skills, accounting education, and AI-driven professional demands.

Trustworthiness

Trustworthiness was maintained through credibility and source triangulation. Credibility was ensured by selecting relevant academic sources from reputable databases, indexed journals, and credible publication platforms. The researcher also compared findings from different studies to avoid relying on a single source or perspective. Source triangulation was conducted by reviewing literature from various areas, including language education, English for Specific Purposes, accounting education, artificial intelligence, and career readiness. This process helped strengthen the validity of the discussion and ensured that the findings were supported by multiple academic perspectives.

Findings and Discussion

English Communication Skills as Professional Support for Accounting Students

English communication skills are essential for accounting students because accounting is closely related to global business, international standards, digital systems, and professional communication. In the current educational and professional context, accounting students are expected not only to understand

financial records and accounting procedures, but also to explain financial information, read international references, and communicate professionally. Therefore, English is not only a general subject, but also a supporting competence for accounting students (Haugland Sundkvist & Kulset, 2024).

English helps students understand various accounting materials, especially those written in international sources. Many accounting textbooks, journal articles, financial reports, accounting software, and professional certification materials use English. Students with good English skills can access broader references, understand accounting concepts more accurately, and follow global developments in accounting practices (Venter, 2025).

English in Understanding Accounting Terminology and Digital Accounting Tools

Accounting contains many technical terms in English, such as assets, liabilities, equity, revenue, expenses, cash flow, audit, disclosure, and taxation. These terms are frequently used in financial reports, accounting standards, and digital accounting applications. Students who have limited English vocabulary may find it difficult to understand accounting concepts correctly.

In the era of artificial intelligence, this need becomes more important. Many AI-based accounting tools and digital platforms use English instructions, menus, and technical terms. Students need English communication skills to understand system commands, interpret AI-generated outputs, and use digital accounting tools effectively. Without adequate English competence, students may experience difficulties in adapting to technology-based accounting practices (Yassin & Toumeh, 2024).

Table 1. The Relevance of English Communication Skills for Accounting Students

English Communication Skill	Relevance in Accounting Context
Reading	Helps students understand textbooks, journal articles, financial reports, and international accounting standards
Writing	Supports students in preparing financial summaries, business correspondence, audit notes, and academic reports
Speaking	Helps students present financial analysis and participate in professional discussions
Listening	Supports students in understanding lectures, seminars, workplace instructions, and online tutorials
Vocabulary mastery	Helps students understand technical accounting terms and English-based digital accounting tools

The table shows that each English communication skill has a practical function in accounting education. Reading and vocabulary mastery support students in understanding accounting concepts, while writing, speaking, and listening help students communicate financial information in academic and professional situations.

English Communication Skills in the Artificial Intelligence Era

Artificial intelligence has changed the way accounting activities are performed. AI can support data processing, financial analysis, reporting, auditing, and decision-making. This development requires accounting students to be more adaptive, digitally literate, and able to communicate with technology-based systems.

English communication skills are needed because many AI platforms operate using English-based instructions and outputs. Students who are able to use English properly can create clearer prompts, understand AI responses, and evaluate the information generated by AI tools. However, AI should not be seen as a replacement for accounting competence. Students still need accounting knowledge, critical thinking, ethical awareness, and communication skills to use AI responsibly (Zhou & Luo, 2025).

Challenges and Educational Implications

Accounting students may face several challenges in developing English communication skills. The most common challenge is limited mastery of technical accounting vocabulary. Some students may understand general English but still have difficulty understanding accounting terms. Another challenge is low confidence in speaking and writing English, especially when presenting accounting topics or writing professional reports.

These challenges show that English learning for accounting students should be more contextual. English materials should be connected with accounting topics, such as financial statements, auditing, taxation, business communication, and digital accounting. Lecturers can also integrate practical activities, such as reading financial reports, presenting accounting cases, writing short financial summaries, and using AI-based tools in English.

The discussion indicates that English communication skills are important for improving accounting students' academic ability, digital adaptation, and career readiness. In the era of artificial intelligence, students who master English communication skills will have better opportunities to access international knowledge, use digital accounting tools, and compete in the global accounting profession.

Conclusion

English communication skills are important for accounting students in the era of artificial intelligence because they support students' ability to understand accounting terminology, access international references, operate English-based digital accounting tools, and communicate financial information professionally. Based on the research problem, this study concludes that English communication skills play a significant role in preparing accounting students to adapt to AI-driven changes in accounting education and the workplace. Reading skills help students understand textbooks, journals, financial reports, and international accounting standards, while writing, speaking, and listening skills support students in preparing reports, presenting financial analysis, participating in discussions, and communicating in professional contexts. However, this study has a limitation because it relied solely on literature analysis and did not involve empirical data from accounting students, lecturers, or workplace practitioners. Future studies may involve empirical investigation through surveys, interviews, or classroom-based

research to examine how English communication skills influence accounting students' readiness to use AI-based accounting tools. The implication of this study is that accounting education should integrate English communication training more contextually through accounting terminology, financial reporting, business communication, and AI-based learning activities so that students can become more competent, adaptive, and competitive in future accounting careers.

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