



THE ROLE OF ENGLISH PROFICIENCY IN IMPROVING ACCOUNTING WORKPLACE PERFORMANCE

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Abstract

This study aims to analyze the importance of English proficiency in the accounting workplace in the current global and digital business environment. Accounting professionals are expected not only to master technical accounting knowledge but also to possess adequate English skills to support communication and workplace performance. This study employs a qualitative descriptive method using a literature review approach by examining various relevant sources related to English proficiency, accounting practices, workplace communication, and professional competence. The findings identify five major areas requiring English proficiency in accounting workplaces: financial document interpretation, report writing, workplace communication, accounting software operation, and career competitiveness. The study also shows that limited English proficiency may hinder accounting staff in understanding work instructions, interpreting financial information, preparing reports, and adapting to global workplace demands. Furthermore, English proficiency contributes to improving professional communication, work effectiveness, and career opportunities in the accounting field. This study contributes to the understanding of English proficiency as an essential supporting competence for accounting professionals and highlights the importance of integrating English skills development into accounting education and professional preparation programs.

Keywords: Accounting Workplace, English Proficiency, ESP, Professional Communication, Workplace Competence

INTRODUCTION

The accounting profession continues to develop along with changes in the global and digital business environment. Accounting work is no longer limited to recording transactions and preparing financial statements, but also involves communicating financial information, operating digital accounting systems, preparing reports, and interacting with various stakeholders. In this situation, English proficiency becomes increasingly important because many accounting activities are related to international standards, global business practices, accounting software, and professional communication that use English (Suhartina, 2025). In addition, accounting professionals often deal with financial documents, audit reports, taxation references, and business correspondence containing English terminology. Therefore, English proficiency is needed to help accounting professionals understand technical information and perform workplace tasks effectively (Prasongko et al., 2025)

The increasing use of digital technology in accounting workplaces also strengthens the importance of English proficiency. Many accounting systems and financial applications use English menus, commands, and technical instructions. Employees with adequate English proficiency are more capable of understanding accounting software, following work procedures, and adapting to technological changes. Furthermore, English proficiency supports workplace communication such as writing reports, preparing business emails, participating in meetings, and communicating with clients, auditors, and supervisors, especially in companies with international business relations (Nugroho, 2020; Ismalinda, 2024).

Several studies have discussed the importance of English for Specific Purposes (ESP) in preparing students and professionals for workplace communication needs. English for accounting purposes focuses on accounting vocabulary, financial document interpretation, report writing, and professional communication (Musa et al., 2023). However, previous studies mainly focused on ESP in education and students' readiness. Limited studies have examined English proficiency requirements from the perspective of actual accounting workplace demands. This gap indicates the need for further analysis regarding the specific English skills required by accounting professionals in real workplace situations.

In addition, some accounting workers and graduates still experience difficulties in applying English in professional contexts, particularly in understanding accounting terminology, interpreting financial reports, writing professional documents, and communicating in workplace situations (Wang et al., 2023). This condition shows the importance of identifying workplace-oriented English competencies that are relevant to accounting activities and professional performance.

This study contributes by proposing workplace-oriented English proficiency dimensions specifically for accounting professionals. The study highlights English proficiency not only as a general communication skill but also as a supporting competence that contributes to professional communication, work effectiveness, digital adaptability, and career competitiveness in the accounting field (Siriwardane et al., 2015).

Therefore, this study aims to analyze the need for English proficiency in the accounting workplace, particularly in understanding financial documents, using accounting software, writing reports, communicating with stakeholders, and improving career competitiveness. The research question of this study is: "What types of English proficiency are needed to support workplace performance in the accounting field?" The findings of this study are expected to contribute to accounting education and professional development by emphasizing the importance of English proficiency as part of workplace competence in the accounting field (Ting et al., 2017).

METHOD

This study used a qualitative descriptive method with a literature review approach. This method was chosen because the study aimed to analyze and describe the need for English proficiency in the accounting field in the workplace based on relevant theories, concepts, and previous research findings. The literature review approach was considered appropriate because the focus of this study was to explain the role of English proficiency as a supporting competence for accounting professionals, rather than to measure statistical relationships between variables.

The data used in this study were secondary data obtained from journal articles, books, academic references, and relevant online sources related to English proficiency, English for Specific Purposes, accounting profession, workplace communication, digital accounting systems, and professional competence. The selected literature focused on discussions about the use of English in professional settings, the communication needs of accounting workers, the role of English in understanding accounting documents, and the importance of language competence in supporting workplace performance.

The data collection technique was carried out by identifying, selecting, and reviewing relevant literature. The literature was selected based on its relevance to the research topic, its connection with English proficiency and accounting workplace needs, and its contribution to explaining professional communication in the accounting field. Priority was given to recent and

credible academic sources that discussed English language competence, accounting education, accounting profession, and workplace communication.

The data analysis was conducted through several stages. First, the selected literature was read carefully to identify important ideas related to English proficiency in accounting work. Second, the information was classified into several main themes, including English for accounting terminology, workplace communication, financial document interpretation, report writing, digital accounting tools, and career competitiveness. Third, the findings from the literature were interpreted and connected to the research focus. Finally, the results were synthesized into a descriptive explanation to show why English proficiency is needed in the accounting field in the workplace.

Through this method, the study is expected to provide a clear understanding of the importance of English proficiency for accounting professionals. This method also helps explain how English proficiency supports workplace effectiveness, professional communication, and career development in the accounting field.

RESULTS

The findings of this study show that English proficiency is needed in various accounting workplace activities. Based on the literature review, five major areas requiring English proficiency were identified: financial document interpretation, report writing, workplace communication, accounting software operation, and career competitiveness.

In accounting workplaces, English is commonly used in financial statements, audit documents, taxation references, accounting software, business emails, and international reporting standards. Accounting workers are required not only to understand accounting concepts but also to interpret English terminology accurately. Terms such as assets, liabilities, equity, revenue, expenses, cash flow, audit, disclosure, and financial statement frequently appear in workplace documents and professional communication (Tettamanzi et al., 2023).

The findings also indicate that English proficiency supports workplace communication. Accounting workers often need to write business emails, prepare financial summaries, explain financial information, participate in meetings, and communicate with clients, auditors, and supervisors. In companies with international business relations, English is frequently used in communication with foreign stakeholders (Puspita et al., 2025).

In addition, the findings reveal that English proficiency supports the operation of digital accounting systems. Many accounting applications and cloud-based financial systems use English menus, commands, and technical instructions. Workers with adequate English proficiency are more capable of understanding software instructions, following digital procedures, and adapting to technological developments (Khoiriyah, 2025).

The findings further show that English proficiency contributes to career competitiveness in the accounting field. Workers with good English skills have wider opportunities to work in multinational companies, participate in professional training, and access international accounting references and certifications (Rijal, 2023).

Table 1. The Need for English Proficiency in Accounting Workplace Activities

Workplace Activity	English Proficiency Needed	Practical Function
Reading financial documents	Reading and vocabulary mastery	Understanding financial statements, audit notes, and accounting references
Preparing reports	Writing skill	Writing financial summaries, business reports, and accounting explanations
Using accounting software	Reading and technical vocabulary	Understanding menus, commands, and system instructions
Communicating with clients	Speaking and listening skills	Explaining financial information and responding to client questions
Business correspondence	Writing and grammar accuracy	Preparing emails, memos, and formal workplace communication

Understanding international standards	Reading comprehension	Interpreting global accounting guidelines and professional references
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The table demonstrates that English proficiency has a direct relationship with workplace effectiveness in accounting activities. Reading skills and vocabulary mastery are mainly needed for understanding financial documents and software systems, while writing, speaking, and listening skills support communication and reporting activities.

The study also identifies several challenges in applying English in accounting workplaces. Some accounting workers still experience difficulties in understanding technical accounting vocabulary, writing professional documents, and communicating confidently in English. Another challenge is the gap between general English learning and the practical English skills required in accounting workplaces (Dunakhir & Osman, 2023; Calumpiano, 2023).

DISCUSSION

The findings indicate that English proficiency has become an essential supporting competence in the accounting workplace. This result supports previous studies stating that English for Specific Purposes (ESP) plays an important role in preparing professionals for workplace communication and technical tasks (Musa et al., 2023). However, this study specifically emphasizes workplace-oriented English competencies required in accounting activities, including document interpretation, software operation, professional communication, and career development.

The findings also show that English proficiency is closely connected to the increasing digitalization of accounting work. The use of accounting software, cloud-based systems, and international reporting platforms requires accounting workers to understand English instructions and technical terminology. This finding is consistent with Nugroho (2020), who stated that digital accounting environments increase the demand for English proficiency in workplace activities.

In terms of workplace communication, the study reveals that English proficiency improves workers' ability to explain financial information, communicate with stakeholders, and prepare professional reports. This supports the argument of Puspita et al. (2025) that communication competence in English contributes to professional confidence and communication effectiveness in global business environments.

Furthermore, the findings demonstrate that English proficiency contributes to career competitiveness in the accounting field. Workers with adequate English skills have broader opportunities to participate in international professional environments, training programs, and certification activities. This result strengthens the view of Rijal (2023) that English proficiency supports professional growth and career advancement in modern workplaces.

The study also identifies challenges faced by accounting workers, particularly in understanding technical accounting vocabulary and applying English in professional situations. These findings indicate that English learning for accounting students and professionals should focus more on practical workplace needs rather than general English competence. Therefore, English training programs should emphasize accounting terminology, report writing, workplace communication, and digital accounting applications to better prepare accounting professionals for global and digital workplace demands.

CONCLUSION

English proficiency has become an important supporting competence in the accounting workplace because it supports professional communication, document interpretation, digital adaptation, and career competitiveness. The findings of this study identified five major areas requiring English proficiency in accounting workplaces, namely financial document interpretation, report writing, workplace communication, accounting software operation, and career competitiveness. These findings indicate that accounting professionals are required not only to master technical accounting knowledge but also to possess adequate English skills to perform workplace tasks effectively in global and digital business environments.

The study also found that English proficiency helps accounting workers understand accounting terminology, interpret financial information, communicate with stakeholders, and operate digital accounting systems. In contrast, limited English proficiency may create difficulties

in understanding technical documents, preparing reports, and participating in professional communication. Furthermore, English proficiency contributes to broader career opportunities and professional development in the accounting field.

This study contributes by emphasizing workplace-oriented English competencies specifically needed in accounting professions. Therefore, English learning and training for accounting students and professionals should focus more on practical workplace needs, such as financial document reading, report writing, workplace communication, and accounting software usage. These competencies are expected to better prepare accounting professionals to face the demands of modern accounting workplaces.

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