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THE INFLUENCE OF ENGLISH ON ACCOUNTING LEARNING OUTCOMES STUDENTS

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Abstract

This study examines the influence of English on accounting learning outcomes among students of the Indonesian Computer Business Institute. English is increasingly important in accounting education because students must understand technical terminology, follow international references, and complete tasks that often use English-based materials. This qualitative case study explored how English proficiency shapes students' comprehension, participation, and academic performance in accounting courses. Data were collected through semi-structured interviews, classroom observations, and document analysis involving accounting students and lecturers. The findings show that English proficiency helps students understand accounting concepts more quickly, improves classroom confidence, and supports stronger performance in assignments and assessments. However, limited vocabulary, difficulty in reading academic texts, and anxiety when dealing with English materials remain major barriers. The study concludes that English functions as an enabling factor in accounting learning outcomes rather than a supplementary skill. The results suggest that integrating English for Specific Purposes into accounting instruction may improve achievement and prepare graduates for global professional demands.

Keywords: accounting education, English proficiency, learning outcomes, student achievement, vocabulary mastery

Introduction

English has become an important academic resource in higher education, particularly in accounting programs, where students increasingly encounter international terminology, global accounting standards, and English-language reference materials. Accounting students are often required to engage with textbooks, academic journals, accounting software interfaces, and professional documents that contain English terminology. Consequently, English proficiency may influence how students access information, interpret disciplinary concepts, and

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demonstrate their understanding of accounting knowledge. Previous studies suggest that English language competence is relevant to accounting students' academic development and professional readiness (Suhartina, 2025; Amelia et al., 2025).

The relationship between language proficiency and academic performance is particularly relevant in accounting education because students must understand technical concepts while interpreting discipline-specific terminology and instructions. Suhartina (2025) reported that accounting students considered reading, writing, listening, and speaking in English important for their academic development and career preparation. Similarly, Amelia et al. (2025) found that mastery of accounting-related English vocabulary supported students' ability to prepare financial statements in English. These findings highlight the potential role of English proficiency in facilitating students' engagement with accounting materials and their completion of academic tasks. However, the extent to which English proficiency shapes students' learning experiences and perceived academic outcomes may vary according to their linguistic competence, learning environments, and disciplinary demands.

This issue is particularly relevant at Institut Bisnis dan Komputer Indonesia (IBK), where accounting students are expected to develop both technical accounting knowledge and communication skills. In addition to mastering numerical analysis, financial reporting, and accounting procedures, students may need to understand English terminology and access learning resources written in English. Limited English proficiency may create additional challenges in interpreting course materials, understanding assignment instructions, and completing academic tasks. In such circumstances, difficulties in learning may arise not only from the complexity of accounting concepts but also from language-related barriers. Examining students' experiences in this institutional context is therefore important for understanding how English proficiency may support or constrain their engagement with accounting learning.

From a theoretical perspective, the relationship between English proficiency and accounting learning can be understood through the interaction of language processing, prior knowledge, and cognitive demands. When students encounter accounting materials in English, they may need to interpret unfamiliar vocabulary and sentence structures before processing the underlying accounting concepts. This additional linguistic effort may increase the cognitive demands of learning, particularly for students with limited English proficiency. Consequently, language-related difficulties may affect how students comprehend information, participate in learning activities, and demonstrate their understanding of accounting concepts. Nevertheless, the role of English should not be considered in isolation, as academic performance may also be shaped by prior knowledge, learning strategies, instructional practices, and other contextual factors.

This study also draws on the principles of English for Specific Purposes (ESP), which emphasize the alignment of language learning with learners'

academic and professional needs. For accounting students, English learning can extend beyond general communication to include discipline-specific terminology and communicative tasks related to financial statements, business correspondence, auditing procedures, and financial reporting. Integrating these elements into English instruction may help students develop language competence relevant to their field of study while preparing them for professional communication. Previous studies have highlighted the relevance of ESP and accounting-related English materials to students' disciplinary learning and professional preparation (Kaloeti, 2024; Prasongko et al., 2025). This perspective provides a foundation for examining how English can be better integrated into accounting education to address students' academic needs.

Although previous research has examined the role of English proficiency and ESP in accounting education, further investigation is needed to understand how students experience the relationship between English and their accounting learning outcomes in specific institutional contexts. In particular, a qualitative exploration can provide insights into the language-related challenges students encounter, how they perceive the role of English in understanding accounting concepts, and how these experiences relate to their participation and academic performance. By focusing on accounting students at IBK, this study seeks to develop a context-sensitive understanding of the ways in which English may facilitate or hinder accounting learning. Its contribution lies in exploring students' experiences in a specific higher education setting and identifying pedagogical implications that may inform more responsive English-supported accounting instruction.

The main objective of this study is to explore how English proficiency influences accounting learning experiences and perceived learning outcomes among students at Institut Bisnis dan Komputer Indonesia. Specifically, the study aims to identify the English-related challenges students encounter when learning accounting, examine how they perceive the role of English in understanding accounting materials and completing academic tasks, and explore the implications of these experiences for accounting instruction. The findings are expected to contribute to a better understanding of the relationship between language competence and disciplinary learning and to inform the development of English-supported instructional practices that address the academic needs of accounting students in higher education.

English Proficiency in Accounting Learning

English proficiency plays an important role in accounting education because the discipline is increasingly connected to international communication, digital learning resources, and professional accounting standards. Accounting students may encounter English in financial reporting materials, accounting software interfaces, academic journals, and textbooks. Consequently, their ability to comprehend and use English may influence how effectively they access learning

resources and complete academic tasks. Suhartina (2025) reported that accounting students consider English language skills, including reading, writing, listening, and speaking, important for their academic development and future careers. This suggests that English is not merely an additional subject but may also function as a resource that supports learning within the accounting discipline.

The relevance of English becomes particularly evident when considering the specialized language demands of accounting education. English for Specific Purposes (ESP) emphasizes the alignment of language instruction with learners' academic and professional needs. Kaloeti (2024) highlighted the importance of connecting ESP instruction with the specific communicative demands of a particular discipline. In accounting education, these demands may include interpreting financial reports, understanding accounting terminology, and communicating financial information. Integrating discipline-specific language into instruction may therefore make English learning more relevant to students' academic experiences and professional preparation. Such an approach can also provide opportunities for students to develop language competence in contexts directly related to their field of study.

Learning Outcomes and Access to Accounting Content

Learning outcomes in accounting encompass conceptual understanding, problem-solving, numerical accuracy, and the ability to interpret and communicate financial information. These outcomes depend not only on students' accounting knowledge but also on their ability to understand instructional materials and engage with learning activities. When accounting resources contain English terminology or are presented entirely in English, students' language proficiency may become an important factor in their learning experiences. Amelia et al. (2025) reported that mastery of accounting-related English vocabulary supports students' ability to prepare financial statements in English. This finding highlights the relevance of technical vocabulary in accounting tasks that require both linguistic and disciplinary competence.

The relationship between language proficiency and access to disciplinary content can also be examined through the perspective of cognitive processing. Students with limited English proficiency may need to devote additional mental effort to interpreting unfamiliar vocabulary and sentence structures before they can process the underlying accounting concepts. This additional effort may make learning more challenging, particularly when students encounter complex financial terminology or unfamiliar instructional materials. Appropriate instructional support, such as contextualized vocabulary instruction, explanations of technical terms, and multimedia learning resources, may help students access accounting content more effectively. Fang and Li (2023) are cited in this context as a potential source concerning multimedia-supported English instruction and comprehension; however, the specific findings and their relevance to accounting education should be verified against the original publication before the citation is retained. These

considerations suggest that language support may be an important component of accounting instruction, especially for students who experience difficulties understanding English-language materials.

Previous Studies and Research Gap

Previous studies have examined the relevance of English proficiency, discipline-specific vocabulary, and ESP instruction to students' academic development and professional preparation. Suhartina (2025) reported that accounting students recognize the importance of English for academic and career-related purposes. Amelia et al. (2025) examined the role of accounting-related English vocabulary in preparing financial statements in English. Meanwhile, Hidayati et al. (2023) are cited in relation to project-based learning in ESP classrooms, an instructional approach that connects language learning with practical academic tasks. Collectively, these studies provide a basis for understanding the potential contribution of English language competence and discipline-specific instruction to accounting education. The precise findings and methodological characteristics of each study should nevertheless be checked against the original publications to ensure that the synthesis accurately represents the available evidence.

Despite these contributions, further investigation may be needed to understand how accounting students experience English-related challenges in their everyday learning activities within particular institutional contexts. Quantitative studies can identify patterns and associations between language proficiency and academic variables, whereas qualitative inquiry can provide a more detailed understanding of students' perceptions, experiences, and strategies for addressing language-related difficulties. The present study addresses this area by examining accounting students' experiences at Institut Bisnis dan Komputer Indonesia (IBK). Specifically, it explores how students perceive the role of English in understanding accounting materials, completing academic tasks, and engaging with the learning process. By focusing on students' experiences within this institutional setting, the study seeks to provide context-specific insights into the relationship between English proficiency and accounting learning outcomes and to identify implications for the development of more responsive instructional practices.

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Method

Research Design

This research employs a qualitative case study approach to gain a deep understanding of how the English language influences accounting learning outcomes within a specific school setting. A case study is an appropriate choice when a researcher explores a topic in depth, considers the broader context, and seeks to grasp the core of the issue. This design enables the researcher to observe how proficiency in English impacts students' comprehension, engagement, and coursework in accounting classes. Rather than merely crunching numbers, the study

delves into the participants' experiences and identifies common themes emerging from the data.

Setting and Participants.

The study was conducted at the Institut Bisnis Komputer Indonesia, focusing on accounting. We selected participants comprising both accounting students and lecturers who had previously taken English-medium accounting classes. The selection criteria required participants to have taken such classes, possess strong English proficiency, and be willing to discuss what they had learned. We chose this sampling method because we believed the participants would provide deep, relevant insights into the subject of our study. Their perspectives are crucial to understanding how the English language influences learning outcomes in actual classroom settings.

Data Sources

In this study, we used three kinds of data sources, semi-structured interviews, direct classroom observations, and document analysis, sort of together they helped. The interviews were carried out mainly to collect students' perceptions about English difficulty, the way they learn and use learning strategies, and how that all seems to affect their achievement. For the observations, the goal was to look closer at classroom interaction, student participation, and the actual function of English in the teaching–learning process. Then there were documents—like syllabi, assignment instructions, and other course materials—these were reviewed to see how far English was really woven into the accounting curriculum. Also using more than one source kind of pushed the analysis to be deeper and more believable, so the findings feel more credible in general.

Data Collection

Data were collected through guided interviews with selected participants, observations of accounting lectures, and reviews of learning documents. The interview questions focused on students' English experiences, the difficulties they faced in understanding accounting materials, and their perceptions of how English affected their achievement. Observations were conducted to note patterns in classroom language use, student responses, and lecturer strategies. Document analysis examined the vocabulary load, language complexity, and instructional expectations in the accounting curriculum. Ethical principles were observed throughout the study, including informed consent, confidentiality, and the voluntary nature of participation.The data were kinda analyzed using thematic analysis. First, we kept reading all the interview transcripts, the observation notes, and also the documents over and over, just to get a real feel for the material. Second, meaningful statements were coded according to ideas that showed up repeatedly, like vocabulary difficulty, comprehension barriers, confidence levels, and assignment performance. Third, those codes were then brought together into wider themes, that somehow captured how English plays a part in accounting learning outcomes. Fourth, the themes were interpreted by looking at the literature concerning English proficiency, ESP, and educational achievement. In practice, this path let the study move from more descriptive findings, into explanations that are more analytical and still grounded in what the data seemed to say.

Findings and Discussion

Findings

English as a comprehension support thing The findings show that English plays an important part in helping students grasp accounting concepts, kinda like it makes the whole topic more "readable" in their minds. Participants with stronger English proficiency mentioned that they could read course materials more quickly and pick out the crucial information with less effort. They also said they felt more confident in understanding accounting terms and in following lecture explanations , even if the lectures move at a normal speed. So it looks like English is acting as a support for comprehension, not just as another subject they have to study. When the language barrier is reduced, students can concentrate much more directly on the actual accounting content rather than spend time decoding the language first .One participant explained that the main obstacle was often not the accounting concept itself, but the unfamiliar English terms attached to it. Another noted that translation was needed before understanding could begin. These comments show that language can create an initial barrier that delays conceptual learning. Amelia et al. (2025) similarly found that accounting English vocabulary mastery strongly affects students' ability to complete English-based accounting tasks.

The present study confirms that vocabulary knowledge functions as a bridge between linguistic input and academic understanding.

English and Classroom Confidence

The data also show that English proficiency kinda influences students' confidence in classroom participation. Students with stronger English skills were more likely to respond to questions, request clarification, and join in with discussion actively, while students with limited English ability tended to stay quieter, and be less willing to participate. The reason being, they often feared making mistakes. This overall pattern suggests that English shapes the affective side of learning, not only the mental or cognitive one. Like when students feel unsure about the language, they might step back from the learning process, you know, withdraw in a way that's hard to notice right away. This finding is important because classroom participation is closely related to learning outcomes. Students who hesitate to speak or ask questions may leave misunderstandings unresolved. Suhartina (2025) reported that English competence is linked to professionalism and learning strategies among accounting students, and the present study extends that view by showing that confidence mediates academic engagement. In other words, English proficiency shapes not only what students know, but also how willing they are to use that knowledge in class.

English and Assignment Quality

Proficiency in English plays a crucial role in shaping the quality of assignments students submit (it influences success). Students with strong English skills have a better understanding of source materials which results in clear explanations and organized writing. Moreover possessing good English skills allows learners to include references smoothly in their work. In contrast individuals with lower English proficiency often depend on translation tools leading to possible misunderstandings. This English proficiency greatly affects the richness of academic outcomes. English proficiency plays a vital role in academic research (meaning it is important for success). Prioritizing language growth can help enhance overall educational standards. High levels of proficiency are crucial for students to attain strong outcomes in their studies . Accounting tasks can create difficulties often rooted in language issues instead of actual accounting skills (which is an important distinction).

It's crucial that assessment results depict a student's understanding of concepts. Language obstacles can hinder evaluations from truly showcasing accounting knowledge. Providing accounting students with sufficient language assistance usually enhances the quality of their work. Improving communication abilities brings about better learning results which guarantees that accounting assessments are equitable and accurate for every student.This research also shows that how well someone speaks English influences how they learn and how motivated they are. Some students overcome language challenges by seeking out translated materials, watching videos, or discussing ideas with classmates.

These tactics are helpful, but they also require more time and energy. Students who are proficient in English can spend more time thinking deeply about the material because they don't have to spend as much time figuring out the words. This difference suggests that English may make learning a little more complicated, not just detrimental to the end result. Motivation is also related to how useful they perceive English to be. Students who believe that improving their English will improve their future employment are more motivated to improve their skills. This supports the idea that students will work harder when they can see tangible benefits from their studies. Suhartina (2025) showed that future-ready accounting students view English as key to their careers, and this research supports this.

Discussion

The findings show that English kinda influences accounting learning outcomes through a few linked routes comprehension confidence assignment performance, and then learning strategy. So its not really a mechanical thing, more like a multifaceted mix. English does not, in a straight line, promise success. Instead, it gives learners the doorway to the processes that actually make success possible. This way of reading it fits with ESP theory too, because ESP says language learning should be tied to disciplinary needs and to authentic tasks, not just generic

drills or something separate.The findings also imply that accounting education cannot assume equal language readiness among students. When English is embedded in instruction, support must also be embedded in the curriculum. Kaloeti (2024) argued that discipline-specific English materials should reflect the real needs of learners, and this study reinforces that recommendation. In practical terms, accounting departments need to provide vocabulary scaffolding, bilingual support, and learning tasks that gradually build linguistic confidence. Such interventions can help students achieve better outcomes without compromising content learning.

Conclusion

This study shows that English has a notable impact on accounting learning results among students at the Indonesian Computer Business Institute, because it kinda touches comprehension, confidence, assignment quality, and the learning strategy part. In other words students who have better English ability are usually more able to grasp the lesson content, join classroom activities, and finish their academic tasks with more careful accuracy. Meanwhile, students with limited proficiency often run into several obstacles and those barriers tend to pull down achievement overall. The study itself is a bit constrained, especially since it only covers one institution and uses a qualitative design, so the results can't be treated as a statistical general rule for all accounting students. For the next work, researchers should include more campuses mix qualitative and quantitative methods together, and also look at how English for Specific Purposes, or what you might call ESP support, changes accounting achievement. Overall, the findings suggest that accounting programs should weave English assistance into the curriculum, not just as an extra add on, but as a way to strengthen student performance and also professional readiness.

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