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THE USE OF ENGLISH TERMINOLOGY IN FINANCIAL ACCOUNTING STANDARDS

Jenius Telaumbanua[1*], Desi Elfrida Kabeakan[2], Eflin Geofani Simamora[3]
[123] Akuntansi, Institut Bisnis dan Komputer Indonesia, Indonesia
jeniustel47@gmail.com, eflinsimamora35@gmail.com, desielfrida2gmail.com
*correspondence: jeniustel47@gmail.com

Abstract

The increasing internationalization of financial reporting has strengthened the role of English terminology in accounting standards, particularly following the adoption of International Financial Reporting Standards (IFRS) across different countries. This study aims to identify and examine the use of English terminology in financial accounting standards, classify the terms according to their accounting functions, and explain their significance in international financial communication and reporting harmonization. This research employed a descriptive qualitative approach using literature review and document analysis. The data were obtained from relevant international accounting standards, Indonesian Financial Accounting Standards, academic books, and scholarly publications. The collected data were analyzed by identifying accounting terms, examining their meanings and contexts, and grouping them based on their functions in financial reporting. The analysis identifies several commonly used terms, including fair value, impairment, recognition, measurement, disclosure, revenue recognition, financial instruments, assets, liabilities, and equity. These terms represent important concepts related to measurement, recognition, presentation, and disclosure in financial statements. The findings highlight that consistent use of English accounting terminology supports conceptual understanding, comparability, and communication in international financial reporting. However, differences in language proficiency and translation practices may create challenges in interpreting technical accounting concepts. Therefore, understanding accounting terminology requires both linguistic competence and knowledge of accounting principles.

Keywords: *Accounting Standards; English Terminology; Financial Reporting; IFRS; Terminology.*

Introduction

The increasing globalization of business and financial reporting has significantly influenced the language used in accounting standards worldwide. English has

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emerged as the dominant language in international accounting practices, particularly through the adoption and implementation of International Financial Reporting Standards (IFRS). Consequently, many technical accounting terms used in financial accounting standards are derived directly from English and have become widely accepted in professional accounting communication. The use of English terminology is important because accounting professionals need to understand financial information, accounting concepts, and reporting requirements that are increasingly communicated across international contexts.

According to Crystal (2003), English functions as a global language because it is extensively used in international commerce, education, technology, and professional communication. In the field of accounting, English terminology serves as an important medium for facilitating communication among accountants, auditors, investors, regulators, and other stakeholders from different linguistic backgrounds. The use of standardized terminology contributes to a shared understanding of accounting concepts and principles across countries. This is particularly relevant because financial reporting requires accuracy and consistency in explaining financial transactions, measuring economic activities, and presenting information to users of financial statements.

Financial Accounting Standards contain numerous specialized English terms that represent specific accounting concepts. Examples include *fair value, revenue recognition, impairment, disclosure, financial instruments, lease, equity,* and *liabilities*. These terms have specific meanings within accounting contexts and cannot always be translated directly without considering their technical definitions and conceptual implications (Cabré, 1999; Evans, 2004). Therefore, understanding English accounting terminology requires more than general English proficiency; it also requires knowledge of accounting principles and the contexts in which the terms are applied. The accurate interpretation of these terms is essential to maintaining consistency in the preparation and understanding of financial statements.

The widespread adoption of IFRS has further strengthened the use of English terminology in accounting. Developed by the International Accounting Standards Board (IASB), IFRS provides an international framework intended to improve the consistency and comparability of financial statements across different jurisdictions (IASB, 2023; IFRS Foundation, 2024). As national accounting standards increasingly converge with international frameworks, accounting professionals and students are expected to understand various English accounting terms used in standards, textbooks, financial reports, and professional communication. Nobes and Parker (2016) explain that international accounting harmonization involves efforts to reduce differences in accounting practices and improve the comparability of financial information across countries.

The importance of English competence in accounting education has also been highlighted by recent studies. Nainggolan and Manalu (2026) emphasize that

English communication skills are increasingly important for accounting students in the era of artificial intelligence, particularly for understanding international accounting terminology, accessing academic references, using English-based accounting applications, and communicating in professional environments. Their discussion indicates that English is not merely a supporting subject but also an important competence for preparing accounting students to respond to developments in technology and global professional practices. Similarly, Khairiah et al. (2026) examine the integration of English for Specific Purposes (ESP) into accounting education, highlighting the relevance of discipline-specific English instruction in developing students' technical communication competence. These studies demonstrate the growing connection between English language competence and the academic and professional requirements of accounting.

Furthermore, English proficiency plays an important role in students' understanding of accounting concepts and learning activities. Sitompul et al. (2026) report that English proficiency supports students in understanding accounting materials, participating in classroom activities, and completing academic tasks, although limited vocabulary and difficulties in reading English materials may create learning barriers. This situation illustrates that the use of English terminology in accounting is not only a matter of professional communication but also an educational concern. Students and accounting practitioners need to understand the technical meanings of English terms to interpret accounting information accurately and apply relevant accounting concepts appropriately.

Despite its advantages, the use of English terminology in Financial Accounting Standards also presents linguistic and conceptual challenges. Users with limited English proficiency may encounter difficulties in understanding technical accounting concepts, which can lead to misinterpretation and incorrect application of accounting standards. Evans (2004) explains that language and translation problems can affect international accounting communication, while Baskerville and Evans (2011) highlight the challenges involved in translating IFRS terminology into other languages. Certain accounting expressions may have meanings that are closely connected to specific accounting principles and professional contexts. Consequently, direct translation without adequate conceptual understanding may result in differences in interpretation. These challenges indicate the importance of developing both linguistic competence and accounting knowledge among students and professionals.

Although previous studies have discussed English communication skills, ESP integration, and the influence of English proficiency on accounting education (Khairiah et al., 2026; Nainggolan & Manalu, 2026; Sitompul et al., 2026), further attention is needed to examine the English terminology itself within Financial Accounting Standards. In particular, understanding the categories, meanings, and functions of these terms is important for explaining how English terminology

supports accounting communication and financial reporting. Therefore, this study aims to identify English terminology used in Financial Accounting Standards, classify the terms according to their accounting functions, examine their meanings and applications, and analyze their contributions to international accounting communication and harmonization. The study also discusses linguistic challenges related to the interpretation and translation of English accounting terminology, particularly in non-English-speaking contexts. Through this analysis, the research is expected to contribute to a better understanding of the relationship between English terminology and the development of financial accounting practices in an increasingly globalized environment.

Method

This study employed a qualitative descriptive research design using document analysis to investigate the use of English terminology in Financial Accounting Standards. This approach was selected because the research focuses on identifying, describing, classifying, and interpreting English accounting terms within accounting standards and relevant academic literature. Rather than collecting data from human participants, this study examined written documents to understand the meanings, functions, and contextual applications of English terminology in financial reporting. According to Creswell and Creswell (2018), qualitative research is appropriate for exploring and understanding meanings associated with a particular phenomenon. In this context, document analysis provided a systematic approach to examining accounting terminology and understanding its role in the interpretation and implementation of accounting standards.

The research was conducted within the context of international and Indonesian financial accounting standards, particularly the International Financial Reporting Standards (IFRS) and Indonesian Financial Accounting Standards (SAK). Since this study employed document analysis, no human participants were involved. Instead, the units of analysis consisted of English accounting terms, their definitions, and their contextual applications within the selected documents. The primary documentary sources included IFRS issued by the International Accounting Standards Board (IASB), the IASB Conceptual Framework for Financial Reporting, Indonesian Financial Accounting Standards issued by the Ikatan Akuntan Indonesia (IAI), and relevant accounting standards and interpretations related to financial reporting. These documents were selected because they contain technical accounting terminology that represents specific concepts and procedures in financial reporting. Secondary sources consisted of academic books, peer-reviewed journal articles, previous studies on IFRS adoption, and publications discussing accounting terminology, language, translation, and international accounting harmonization.

Data collection was conducted through a systematic document review process. The researchers first identified and selected accounting standards and academic publications relevant to the research objectives. The selection focused on documents that contained English accounting terminology and provided explanations of accounting concepts, measurement procedures, recognition criteria, presentation requirements, and disclosure practices. Subsequently, the selected

documents were carefully reviewed to identify English terms commonly used in Financial Accounting Standards. Particular attention was given to terms such as *fair value, impairment, recognition, measurement, disclosure, revenue recognition, financial instruments, lease, assets, liabilities,* and *equity*. These terms were recorded together with their definitions, accounting functions, contextual usage, and documentary sources. The identified terminology was then organized into categories based on its conceptual meanings and functions in financial reporting. This process enabled the researchers to examine similarities and differences among accounting terms and establish a systematic basis for further analysis.

The collected data were analyzed using qualitative content analysis with a thematic approach. The analytical process was guided by the six phases of thematic analysis proposed by Braun and Clarke (2006), which include familiarization with the data, generating initial codes, searching for themes, reviewing themes, defining and naming themes, and producing the final report. During the familiarization stage, the researchers repeatedly examined the selected accounting documents to understand the terminology and its contextual meanings. Initial coding was then conducted by identifying relevant English accounting terms and assigning codes according to their accounting functions. For example, *fair value* was classified as a measurement and valuation concept, *disclosure* as a financial reporting requirement, *revenue recognition* as an income recognition concept, and *impairment* as an asset valuation concept. The initial codes were subsequently grouped into broader thematic categories, including measurement and valuation terminology, recognition and reporting terminology, financial statement elements, financial instrument terminology, and disclosure-related terminology. These categories were reviewed and refined by comparing the identified terms with their definitions and applications in the selected accounting documents. Finally, the researchers interpreted the findings by examining how English accounting terminology contributes to professional communication, international accounting harmonization, and the understanding and comparability of financial information.

To ensure the trustworthiness of the findings, this study adopted the four criteria proposed by Lincoln and Guba (1985), namely credibility, transferability, dependability, and confirmability. Credibility was established through the examination of authoritative accounting standards and relevant academic publications from multiple sources to support the accuracy of the interpretation. Transferability was addressed by providing descriptions of the research context, documentary sources, terminology categories, and analytical procedures so that other researchers could assess the applicability of the findings in similar accounting contexts. Dependability was maintained by documenting the procedures involved in document selection, data collection, terminology identification, classification, and analysis. Meanwhile, confirmability was strengthened by grounding the interpretation of findings in official accounting documents and relevant academic literature. Through these procedures, the researchers sought to minimize subjective interpretation and ensure that the findings reflected the meanings and functions of English terminology as presented in the analyzed documents.

Findings and Discussion

Identification of English Terminology in Financial Accounting Standards

The analysis of English terminology in Financial Accounting Standards indicates that English plays an important role in representing technical accounting concepts and communicating financial reporting requirements. Several English terms are commonly associated with accounting standards and financial reporting practices, including *fair value, impairment, recognition, measurement, disclosure, revenue recognition, financial instruments, lease, assets, liabilities,* and *equity*. These terms represent different accounting concepts and are used to describe how financial transactions and economic events are recognized, measured, presented, and disclosed in financial statements. Their use demonstrates that English terminology is not simply a collection of technical vocabulary but an essential part of the conceptual framework underlying modern accounting practices.

The identified terminology can be understood through its specific accounting meanings and applications. For example, *fair value* refers to a measurement concept used to determine the value of an asset or liability based on market-related conditions. *Impairment* relates to a reduction in the recoverable value of an asset, while *recognition* refers to the process of including an item in financial statements when the relevant accounting criteria are satisfied. Similarly, *measurement* concerns the determination of monetary amounts assigned to financial statement elements, whereas *disclosure* refers to the communication of relevant financial information through notes and other explanatory information accompanying financial statements. These terms have specific meanings within accounting and cannot always be understood accurately through their general dictionary definitions.

Furthermore, terms such as *assets, liabilities, equity, revenue,* and *expenses* represent fundamental elements of financial statements. They provide the basic concepts used to describe an organization's financial position and financial performance. Other terminology, such as *financial instruments, credit risk, market risk,* and *hedging*, is associated with financial transactions and risk management. The identification of these terms indicates that English accounting terminology covers several interconnected aspects of financial reporting, ranging from basic accounting elements to more complex financial transactions. This finding is consistent with Cabré's (1999) explanation that specialized terminology represents concepts within particular fields of knowledge and enables precise communication among professionals.

The findings also indicate that the meaning of English accounting terminology depends strongly on its professional and conceptual context. A term such as *recognition*, for instance, may have a general meaning in everyday English, but in accounting it refers to a specific process governed by established recognition criteria. Likewise, *impairment* and *fair value* have technical implications that influence how assets and liabilities are reported. Therefore, understanding

accounting terminology requires knowledge of both the English language and the accounting principles associated with each term. This demonstrates the importance of examining terminology within its original context rather than interpreting it solely through literal translation.

Classification and Functions of English Accounting Terminology

The identified English accounting terminology can be classified according to its functions within Financial Accounting Standards. The classification reveals that accounting terminology serves different purposes in the preparation, presentation, and interpretation of financial statements. The categories include measurement and valuation terminology, recognition and reporting terminology, financial statement elements, financial instrument terminology, and disclosure-related terminology. Each category represents a particular aspect of accounting practice and contributes to the communication of financial information.

Measurement and valuation terminology includes terms such as *fair value, historical cost, amortized cost,* and *present value*. These terms describe the different approaches used to determine the monetary value of assets and liabilities in financial statements. The concept of *fair value*, in particular, is important because it provides information based on market conditions and is used in various accounting measurements. Historical cost, on the other hand, refers to the original transaction-based amount used in measuring an accounting item, while amortized cost involves a measurement approach that considers relevant repayments and adjustments over time. These concepts demonstrate how specialized English terminology communicates different measurement principles and supports consistency in financial reporting. The IFRS Foundation (2024) identifies measurement as an important component of financial reporting because the selection of an appropriate measurement basis influences the information presented to financial statement users.

Recognition and reporting terminology includes *recognition, derecognition, presentation,* and *measurement*. These terms describe the procedures and requirements through which economic transactions and events are reflected in financial statements. Recognition determines whether an item should be included in financial statements, whereas derecognition refers to the removal of an asset or liability when the relevant accounting conditions are met. Presentation concerns how financial information is organized and displayed, while measurement determines the monetary amounts assigned to recognized items. The proper understanding of these terms is essential because each concept has a different function in the accounting process. Their standardized use helps accounting professionals interpret financial reporting requirements more consistently.

Financial statement elements represent another important category of English accounting terminology. Terms such as *assets, liabilities, equity, revenue,* and

expenses form the foundation of accounting information and are used to describe an organization's financial position and performance. Assets represent economic resources controlled by an entity, liabilities refer to present obligations, and equity represents the residual interest in the assets after deducting liabilities. Revenue and expenses describe changes associated with an entity's financial performance during a reporting period. These terms are closely connected to the conceptual structure of financial reporting because they provide the basis for understanding the information presented in financial statements. Their consistent interpretation is therefore important for accountants, auditors, investors, and other users of financial information.

Financial instrument terminology includes *financial instruments, derivatives, hedging, credit risk,* and *market risk*. These terms are particularly relevant in modern accounting because business entities increasingly engage in complex financial transactions and investment activities. Financial instruments refer to contractual arrangements that give rise to financial assets for one entity and financial liabilities or equity instruments for another. Derivatives are financial instruments whose value changes in response to an underlying variable, while hedging refers to strategies used to manage exposure to particular financial risks. Credit risk and market risk describe different types of uncertainty that may affect an organization's financial position. The use of standardized terminology in this area is important because it helps communicate financial risks and provides a common basis for interpreting complex financial transactions.

Disclosure-related terminology is also essential in Financial Accounting Standards. The term *disclosure* refers to the provision of relevant financial information that enables users to understand an organization's financial position, performance, and associated risks. Disclosure requirements may include explanations of accounting policies, significant estimates, financial instruments, contractual obligations, and other information that cannot be fully understood from the primary financial statements alone. The use of precise terminology in disclosure practices supports transparency and enables financial statement users to interpret information more effectively. In this regard, English accounting terminology contributes to the communication of financial information by providing specific concepts that can be consistently understood within professional accounting environments.

Overall, the classification demonstrates that English terminology functions as a conceptual and communicative foundation of Financial Accounting Standards. The terms are interconnected because measurement, recognition, presentation, and disclosure collectively contribute to the preparation of financial statements. This supports Cabré's (1999) perspective that specialized terminology is essential for expressing and communicating knowledge within a particular professional field. Therefore, accounting terminology should be understood not only as vocabulary but also as a system of concepts that supports accurate financial reporting.

The Role of English Terminology in International Accounting Harmonization

The use of English terminology contributes significantly to international accounting harmonization by providing a common language for communicating accounting concepts and financial reporting requirements. As companies operate across national boundaries and interact with international investors, the need for comparable financial information has become increasingly important. In this context, standardized accounting terminology helps professionals from different countries understand similar accounting concepts and reporting procedures. The adoption of IFRS has strengthened this development by providing an international framework for financial reporting and encouraging consistency in accounting practices across jurisdictions (IASB, 2023).

One important contribution of English accounting terminology is its role in improving the comparability of financial statements. When accounting professionals use consistent terminology to describe assets, liabilities, revenue, expenses, and financial instruments, financial information becomes easier to interpret across different business environments. Investors and other stakeholders can better understand the accounting concepts applied by companies operating in different countries. However, comparability does not depend solely on the use of similar words. It also requires consistent application of accounting principles and an accurate understanding of the concepts represented by those terms. Nobes and Parker (2016) explain that international accounting harmonization involves reducing differences in accounting practices and improving the consistency of financial reporting across countries.

English terminology also supports professional communication among accountants, auditors, regulators, academics, and multinational corporations. In international business environments, accounting professionals frequently encounter English-language standards, academic publications, financial reports, and professional guidelines. Familiarity with English accounting terminology enables them to access international accounting information and communicate more effectively with professionals from different linguistic backgrounds. Crystal (2003) identifies English as an important global language in international business and professional communication. In accounting, this function becomes particularly relevant because financial reporting requires precise communication of complex economic information.

Furthermore, standardized terminology contributes to transparency and the quality of financial reporting. Accounting terms such as *fair value, impairment, revenue recognition,* and *disclosure* provide specific meanings that guide the preparation and interpretation of financial statements. When these terms are understood and applied consistently, the possibility of conceptual ambiguity can be reduced. This is particularly important for investors and regulators who depend on reliable financial information when making economic decisions. Nevertheless, the use of

standardized English terminology alone does not guarantee high-quality financial reporting. The accuracy of financial information also depends on the proper application of accounting standards, professional judgment, and the quality of the underlying financial data.

The findings therefore suggest that English accounting terminology has a significant role in supporting international accounting harmonization, particularly through the development of shared professional concepts and communication practices. However, effective harmonization requires more than adopting English terms. It also requires accounting professionals to understand the conceptual meanings of those terms and apply them appropriately within their respective regulatory and business environments.

Linguistic Challenges in Understanding and Translating Accounting Terminology

Despite its important contribution to international accounting communication, the use of English terminology in Financial Accounting Standards presents several linguistic challenges, particularly in countries where English is not the primary language. One of the main challenges concerns the translation of technical accounting terms into local languages. Certain English terms may have direct translations, but their technical meanings cannot always be fully represented by their literal equivalents. Consequently, translation requires an understanding of the accounting concepts and professional contexts associated with each term.

For example, the term *fair value* is commonly translated as *nilai wajar* in Indonesian accounting terminology. Although the translation provides an equivalent expression, understanding the concept requires knowledge of the measurement principles and market-related conditions underlying it. Similarly, *impairment* is commonly associated with the term *penurunan nilai*, but its accounting application involves specific considerations regarding the recoverable amount of an asset. These examples demonstrate that translating accounting terminology involves more than replacing English words with Indonesian expressions. Translators and accounting professionals must also preserve the conceptual meaning and technical implications of the original terms.

Evans (2004) explains that language and translation can influence the communication and interpretation of international accounting information. Differences in linguistic structures and professional contexts may create difficulties when accounting standards are translated into other languages. Baskerville and Evans (2011) also highlight the challenges associated with IFRS translation, particularly when the meaning of accounting concepts must be maintained across different linguistic environments. These issues indicate that translation quality is important because inaccurate interpretations may affect how accounting standards are understood and implemented.

Another challenge concerns differences in English proficiency among accounting students, educators, and practitioners. Individuals who have limited knowledge of specialized English vocabulary may experience difficulties when reading international accounting standards, interpreting technical explanations, and accessing English-language accounting literature. These difficulties may become more significant when a particular term has a meaning that differs from its general use in everyday communication. For example, understanding *recognition, measurement,* and *disclosure* in accounting requires knowledge of their specific functions within financial reporting rather than simply knowing their general English meanings.

The relationship between language competence and accounting knowledge therefore becomes an important consideration in accounting education. Students need to develop an understanding of accounting concepts while simultaneously becoming familiar with the English terminology used in international standards. Integrating English accounting terminology into accounting courses may help students understand professional references, access international literature, and prepare for communication in increasingly globalized business environments. Similarly, professional development programs can support accountants and auditors in improving their understanding of technical terminology and its application in financial reporting.

Overall, the linguistic challenges identified in the literature indicate that English accounting terminology requires both language competence and conceptual accounting knowledge. A term may be translated correctly at the linguistic level but still be misunderstood when its accounting implications are not fully understood. Therefore, accounting education and professional training should emphasize the relationship between English terminology and accounting concepts. This approach can help reduce misunderstanding, improve the interpretation of accounting standards, and support the effective implementation of international financial reporting practices.

Conclusion

This study concludes that English terminology plays an important role in Financial Accounting Standards, particularly in communicating accounting concepts, supporting financial reporting practices, and facilitating international accounting harmonization. Based on the document analysis, various English accounting terms, including *fair value, impairment, recognition, measurement, disclosure, revenue recognition, financial instruments, lease, assets, liabilities,* and *equity*, represent essential concepts used in financial reporting. These terms can be classified according to their accounting functions, including measurement and valuation, recognition and reporting, financial statement elements, financial instruments, and

disclosure. Each category contributes to the preparation, presentation, and interpretation of financial information.

The findings further indicate that standardized English accounting terminology supports consistency, transparency, and comparability in financial reporting across different countries. The use of common accounting terms facilitates professional communication among accountants, auditors, investors, regulators, and other stakeholders, particularly in environments influenced by the adoption of International Financial Reporting Standards (IFRS). However, the use of English terminology also presents linguistic challenges, especially in translating technical concepts and interpreting their meanings in non-English-speaking contexts. Literal translation may not always preserve the specific accounting concepts represented by particular terms. Therefore, understanding English accounting terminology requires not only language proficiency but also adequate knowledge of accounting principles and their professional applications.

This study highlights the importance of integrating English accounting terminology into accounting education and professional development. Accounting students, educators, and practitioners need to develop both linguistic competence and conceptual understanding to interpret international accounting standards accurately. Greater familiarity with technical accounting vocabulary can also support access to international academic publications, professional references, and global business communication. Overall, English accounting terminology should be regarded not merely as specialized vocabulary but as an essential component of accounting knowledge that supports effective financial reporting in an increasingly globalized business environment. Future research may further examine how accounting students and professionals understand, translate, and apply English accounting terminology in actual educational and professional settings.

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