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The Challenges of Learning English for Accounting in an Indonesian University

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Abstract

The development of English for Specific Purposes (ESP) has become one of the important areas in the context of English language learning. The current development of ESP has gone into all areas of English learning including English for Math, science, social and politics, and English for Business and Economic sectors. There is an increasing

demand of ESP globally and particularly within the Indonesian context. This study aims to explore problems faced by students in learning English for Accounting in Business department. The case study used 89 student participants who participated the online questionnaire and 29 of them who took part in voluntary interviews. All the data were analyzed thematically. The findings indicate that students in the Accounting department encounter more on linguistics challenges, followed by practical and methodological challenges. In addition, they face psychological barriers when practicing their English in front of other students. This study has pedagogical implications.

Keywords: *Challenges, Learning, English for Accounting, Indonesian University*

Introduction

The development of English for Specific Purposes (ESP) has become one of the important areas in the context of English language learning. The current development of ESP has gone into all areas of English learning including English for Math, science, social and politics, and English for Business and Economic sectors. There is an increasing demand of ESP globally and particularly within the Indonesian context. For this reason, ESP is important to investigate further.

There have been a considerable number of studies in ESP globally, particularly in English for accounting. For example, Dourda, Bratitsis, Griva, & Papadopoulou (2014) investigated ESP within primary school contexts where students learn specific science vocabulary; Ockey (2014) explored ESP contents within discourse contexts; Friginal (2013) investigated the ESP for oral academic presentation in higher education. Within the Indonesian context, the ESP studies have explored several areas such as English for vocational education and its challenges (Marwan, 2016), lexical metaphors in ESP (Kweldju, 2006) and ESP for Accounting students (Suyadi, 2016).

From the studies above, it indicates that there have been several empirical investigations in ESP globally and in Indonesian contexts. However, only one study that focuses on English for accounting. This study only concentrated on analysis on teaching materials. What has not been explored are teachers' and students' perception of teaching ESP for accounting students. Therefore, this research fills this knowledge. This study

aims to seek teachers and students' perceptions of teaching and learning ESP for accounting students. This study is significant because it can assist teachers and students who learn English for accounting in many Indonesian universities and other universities in other parts of the world who encounter similar problems and issues. This study aims to perceive learners' perceptions on the challenges of learning ESP for accounting students in a public university context.

The following section will uncover literature review, research method, findings, discussion, conclusion, and suggestions.

Literature review

This literature review section covers two pivotal points: Concept of ESP for Accounting and Previous studies on ESP for Accounting.

Concept of ESP for accounting

Despite the large number of ESP concepts, this study is inspired by the earlier seminal work on ESP (Hutchinson & Waters, 1987), multiple approaches in ESP (Dudley-Evans & St John, 1998), and ideas and options in ESP (Basturkmen, 2006).

Basturkmen (2006) defined ESP as the language use in specific situations. This situation caters to the needs of learners, teachers, and all related stakeholders. The teaching of ESP can be based on lexico-grammar based teaching, task based teaching, skill-based teaching, genre-based teaching, and content-based teaching that depends on the demands of the workplace. In addition, the syllabus can include situational syllabus, notional syllabus, and skill-based syllabus. Therefore, ESP within this definition is that the language teaching and learning are based on the particular needs of learners and relevant industry stakeholders.

Hutchinson & Waters (1987) described the term ESP as relating to grammar and lexical notions for particular subjects in English, for example English for Biology, or English for Electrical Engineering. Thus, ESP teaching and learning materials are designed to meet learners' needs including syllabus, teaching materials, material design and methodology.

Previous studies on English for Accounting

The previous studies used in this article include the ESP for oral academic presentation in higher education (Friginal, 2013). The ESP studies have explored several areas such as English for vocational education and its challenges (Marwan, 2016); lexical metaphors in ESP (Kweldju, 2006), ESP for Accounting students (Suyadi, 2016), practical challenges of ESP (Pham & Ta, 2016); and methodological challenges (Vitta & Woollock (2019).

First, Friginal (2013) investigated the ESP for oral academic presentation in higher education. The research identified several key phrases and vocabulary that particularly used for oral presentation in academic settings. This study has weakness in terms of not specifying particular phrases employed within specific situations. This study recommends conducting further investigation of ESP within university settings in different regions across the globe.

Second, Marwan (2016) investigated the ESP for vocational education and its challenges in an Indonesian polytechnics. This study identified several challenges in ESP including linguistics challenges relating to specific contents of the language that relates to workplace need and demands; and practical challenges including ways of teaching vocational English, specific ESP activities for vocational students, and minimum training for teachers and students in vocational school contexts.

Third, Pham and Ta (2016) explored practical challenges on developing a theoretical framework for ESP Teacher Training in Vietnam. The theoretical framework encounters practical challenges for teachers especially in relation to the strategies of implementing training for teachers in Vietnam. This study has pedagogical implication, for example, teachers need to upgrade and adapt themselves to participate fully in ESP training.

Finally, Vitta and Woollock (2019) researched the challenges on improving Korean University EFL program instruction through language learning strategy research. One of the key findings of the study is that methodological challenge is an issue to implement program well. The recommendation of the study is that there is a need to choose appropriate methodological approach to fully succeed in the programs. Different

universities require different methodological approach that suit their needs and interests of the participant learners in the program.

From the above studies, it indicates that there is a need of further investigation ESP on English for Accounting because there is still limited studies available in that area both regionally and globally. This study aims to explore seek teachers and students' perceptions of teaching and learning ESP for accounting students.

Research design

The design of this research is a descriptive study. Sandelowski (2000) describes that a descriptive study relates to "a comprehensive event [description] of events in the everyday terms of those events" (p. 334). The summary of description here in this study is challenges of foreign language learners in learning English for Accounting. The descriptive study are presented qualitatively and quantitatively. Therefore, the data in this study are presented quantitatively and followed by qualitative explanation of the data.

The participants of the study

The participants were 89 students from accounting department in a state university in Indonesia. From the total participants, 29 students participated voluntarily for interviews. These students have enrolled the subject of English for Accounting as part of their compulsory subject in their studies. Among these students, there were 77.5% of female participants and 22.5% of male students. All of the students participated in the survey were in the first year of their university studies. The participants age backgrounds were between 18 and 20 years old. There were 71.9% of participants from general education backgrounds, 18% of them were from vocational education, and 10.1% were from Islamic boarding school backgrounds.

Data collection

Data were collected via online questionnaire. Students were informed about the study and were given opportunities to decide in order to participate voluntarily in this study. Students who participated in this study were initially given two options for their perceptions and reflections in using online resources for foreign language learning:

quantitative feedbacks and qualitative observations. All students preferred quantitative feedbacks because the access and the design of the questionnaires were not time-consuming for learners to answer. The entire questionnaire items in the online version were initially tested to some participants. This pre-tested online questionnaire items aim to maintain validity and the reliability of the questionnaires (Yin, 2013).

Data analysis

The data in this study were analyzed using thematic approach (Braun & Clarke, 2006): a) data are gathered and coded; b) all coded data were displayed in the matrix; c) all the data in the matrix were given sub-theme; and d) all sub-theme were collected together in order to reach the global theme.

Findings

The findings of the study indicate the challenges they face in learning English for Accounting. The challenges of learning English for accounting is related to four main categories: lack of English vocabulary, limited basic knowledge in Accounting, inadequate facilities to support learning, less variation in teaching method of English for Accounting and feeling embarrassed when speaking in front other students

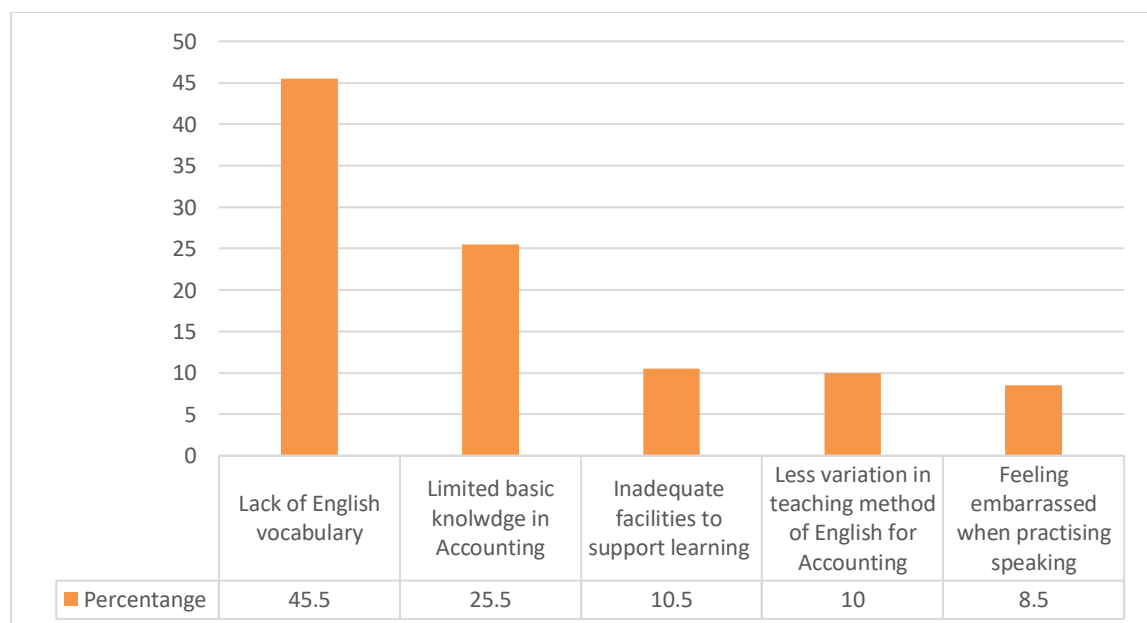


Figure 1: the challenges of learning English for accounting students

The first challenge is that lack of English vocabulary is the biggest challenge faced by accounting students in learning English particularly English for Accountant. It can be seen from Figure 1 that nearly half of the participants believe that mastery vocabulary is the number challenge in learning English for Accounting. There are several reasons why vocabulary becoming challenges for students: they are unable to understand the meaning of words because the level of vocabulary is high; they have less motivation and do not pay much attention, and they find it difficult because of many unfamiliar words. Participants in this study indicate the inability to understand some words in English because the level of vocabulary is at higher than they expect. Five representative participants indicate:

Participants	Extracts
Participant 6	: “Not knowing the meaning of the words that appear because my English is poor and often the vocabulary level is at advance one”
Participant 8	: “It is still difficult to understand the meaning of the words, because I donot memorize enough vocabulary”
Participant 10	: “We will have more difficulty in understanding how it really is accounting. Moreover, my vocabulary in English language is not good”
Participant 18	: “Lack of understanding the meaning of English because maybe the vocabulary level is high”
Participant 20	: “It is difficult to understand vocabulary, words in English because many of them are in high level of words”

In addition, the difficulty in vocabulary level because students do not pay much attention on the vocabulary learning and have very little motivation to learn the words. Participants indicate their comments below:

Participants	Extracts
Participant 3	: “Lack of known English vocabulary because I have less motivated on it”

- Participant 7 : “Accounting English has a different vocabulary from English in general so it makes my curiosity higher. It is challenging because I do not pay much interest on it”
- Participant 9 : “A business vocabulary that I don't normally hear about. I am a bit demotivated with it”
- Participant 13 : “We are required to know lots of English vocabulary, tenses, and know a lot about accounting, it is often demotivated me”
- Participant 21 : “When asked questions in English, a foreign term that I just saw and listened to that makes me less motivated to learn”

The unfamiliarity of words seem also the other vocabulary challenges for students in learning English for Accounting. Four participants in this study comment on this issue:

- | Participants | Extracts |
|----------------|--|
| Participant 14 | : “The challenges faced are not knowing vocabulary and unfamiliar, the emergence of insecurity, suddenly a feeling of laziness to learn English and embedded in our minds that English is difficult” |
| Participant 15 | : “Lack of known vocabulary, it challenges to go further in learning English for Accounting” |
| Participant 16 | : “A business vocabulary that I don't normally hear about. I am a bit demotivated with it” |
| Participant 17 | : “The lack of vocabulary that I know so that it affects the learning of English Accounting. It is so strange for me” |
| Participant 22 | : “Some sentences and vocabulary are still poorly understood and not familiar with words” |

The second challenge for students is that they have limited basic knowledge in Accounting. The reason of not having background knowledge in Accounting is that 71.9 % of students enrolled in English for Accounting have generic education alumni rather

than from vocational education background. They have less familiarity with the English for accounting. Participant indicates their comments below:

Participants	Extracts
Participant 4	: “My challenge is still lack of knowledge about accounting, because I graduates from a social science school”
Participant 5	: “Not mastering especially the basic terms of accounting is the challenge, because I am from science high school”
Participant 11	: “our understanding and knowledge in accounting will be limited by language that is not well mastered”
Participant 12	: “Learn to understand sentences that may not have been heard about accounting, especially people who do not have basic terms in accounting”
Participant 14	: “New terms in the world of accounting are translated into English often confused me. It is absolutely a challenge for me”

The third challenge is that inadequate facilities to support learning becomes an important issue for students. Some facilities that students expect are English laboratory or multimedia to support the English learning, so that they can further practice English and materials they have gained inside classroom.

Participants	Extracts
Participant 2	: “I still speak very little English so it is difficult to adjust, the challenge can be in the form of inadequate learning tools, so I can practice myself after class. I think it needs laboratory or multimedia”
Participant 23	: “The challenge is having to master the basic terms in accounting which are in English and more often the facility does not support this teaching”

- Participant 25 : “Know various foreign terms; I still have a lot to understand in accounting terms, if the facilities, for example laboratory, were available, it might help”
- Participant 28 : “Very many terms in accounting that still need to be mastered, for example, how to practice communicating using English in business communication and to practice this it needs supporting facilities like laboratory”

The fourth challenge is less variation in teaching method of English for Accounting. Participants in this study that the methods of teaching English for Accounting is monotonous approach so that students may disengage with the learning process. The comments of the participants below:

- | Participants | Extracts |
|----------------|--|
| Participant 1 | : “In my opinion, the learning methods that are given from lecturers to students must directly vary...Because students in the future will go directly and compete with a variety of foreign companies. Then the English language of accounting is a big influence especially the students themselves and universities” |
| Participant 19 | : “Difficult to understand the way they teach us, In addition, I have poor English proficiency, which is the challenge” |
| Participant 26 | : “Method of teaching is not interesting and not vary. Lack of understanding in English especially basic English” |

Finally, feeling embarrassed when speaking in front other students is also the issue in learning English for Accounting in this public university. Laughing and mocking from other students may discourage others to fully active and involved in the learning process. Participant in this study comment on this issue below:

Participants	Extracts
Participant 17	: “I feel shy when I don't know what to say and pronounce in English (Participant 17)
Participant 27	: “More or less the challenge is in the translation, understanding the meaning of English and feel shy when making mistake”
Participant 29	: “Many students scoff when making mistakes, So I do not a braveness in learning ”

From the extracts above, it indicates that students are not fully psychologically prepared when there is unsupportive comment from other students.

Discussion

From the findings above, it appears that the lack of English vocabulary and basic terms in Accounting refer to the linguistics and content challenge. The linguistics challenge is the lack of knowledge on certain skills that inhibit the further learning and mastery of certain competencies. In this case, Marwan (2016) comments that linguistics challenge deals with the poor competency of the target language. The target language in this case is the English for Accounting. Figure 2 below can summarize the challenges faced by students.

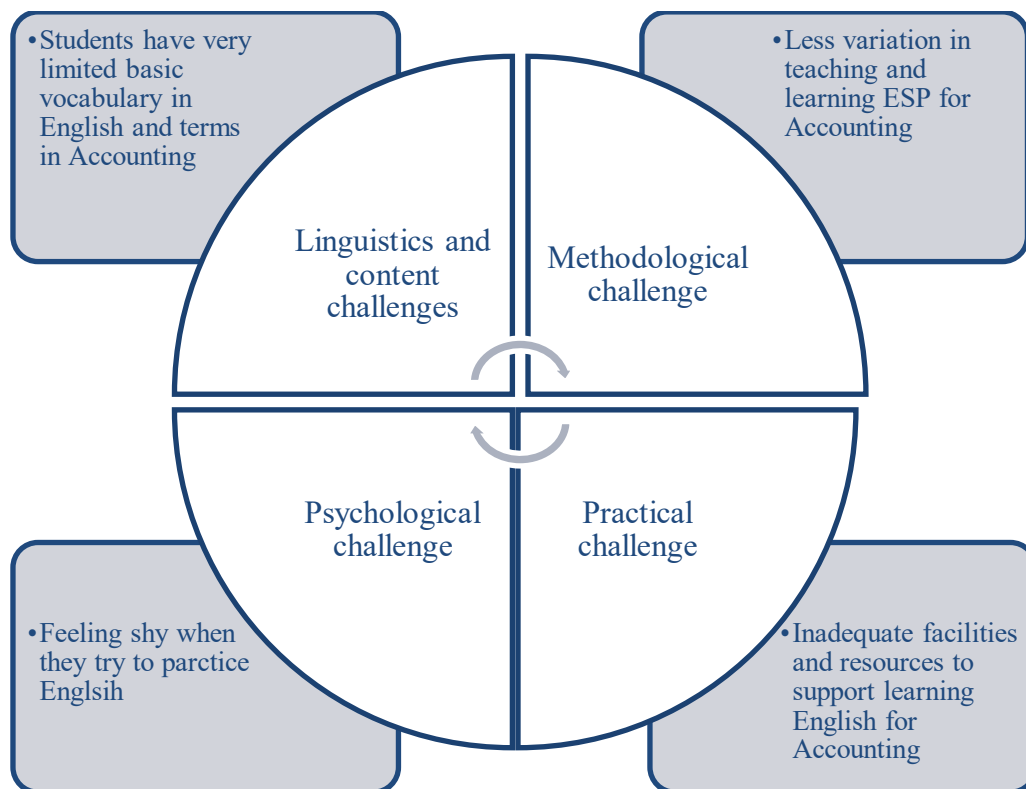


Figure 2: Key challenges in learning English for Accounting

The feeling embarrassment when practice speaking is related to the psychological challenge. The psychological challenge refers to the uncomfortable feeling or unstable feeling of practicing something in front of other people. This psychological challenge may affect the motivation and attitude of students in learning English in ESP context. Students may discourage and disengage with the learning and teaching process, which in turn the learning of ESP does not benefit students. To reduce this issue, it needs psycho-cultural sensitive issue and the establishment of collaborative culture among students (Rosmaladewi & Abduh, 2017). Therefore, they can support one in another.

In addition, the lack of supporting facilities and less variation of teaching method are categorized as the practical challenge. The practical challenge is the inhibited factors that cause delay or improper practice of skills. Pham and Ta (2016) argue that practical challenges relates to practical issues that are faced by learners in the field. The impact of this is that learners may not fully pay attention on the learning, which may affect the poor result of ESP learning.

The methodological issue may also influence the output of the program. Vitta and Woollock (2019) suggest that it is important to provide effective method for teaching to

reach high quality output. The effective and appropriate methods may affect the symbolic interaction of students and teachers in classroom (Al Zumor, 2019). This interaction is essential for learning ESP because they provide input for each other.

Conclusion and Pedagogical Implications

There are three important points to note in this study: first, learners not only encounter linguistics, content, practical challenges, but also face methodological and psychological challenges. Second, the more familiarity with these challenges they face, the better the teachers and the students can overcome the problems, which in turn can affect the quality of output. Finally, to reduce these challenges, it needs to anticipate pedagogical implications for both teachers.

The pedagogical implication for this study:

- a. Teachers need to be creative in preparing variation of teaching methods so that it encourages students to participate and to learn ESP especially English for Accounting.
- b. Teachers need to design and prepare supporting facilities such as media using mobile for listening and vocabulary
- c. Teachers need to understand psychological situation of the class so that they can motivate students to learn and to participate fully in the learning of English for Accounting.

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