

## PAPER NAME

**The Importance of Learning English Literacy for Accounting in Higher Education: Benefit and Drawback**

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## WORD COUNT

**5549 Words**

## CHARACTER COUNT

**32310 Characters**

## PAGE COUNT

**14 Pages**

## FILE SIZE

**204.0KB**

## SUBMISSION DATE

**May 4, 2023 7:37 AM GMT+8**

## REPORT DATE

**May 4, 2023 7:37 AM GMT+8**

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## The Importance of Learning English Literacy for Accounting in Higher Education: Benefit and Drawbacks

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Received: 25 August 2022

Reviewed: 1 December 2022 - 29 March 2023

Accepted: 30 March 2023

Published: 31 March 2023

### Abstract

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This qualitative research aims to explore the importance of learning English literacy skills for English as a Foreign Language (EFL) accounting students in higher education. The data were collected through in-depth interviews, focus group discussions, and document analysis, and analyzed thematically. The findings indicate that developing English literacy skills offers numerous benefits for EFL accounting students, such as building literacy competence, enhancing employability, improving communication skills, facing globalization, understanding accounting terms and subjects, and identifying errors in accounting. However, the study also identified some drawbacks, time and effort including, Balancing Language Learning with Technical Accounting Skills Development and linguistic difficulties and frustration. The study suggests that educational institutions and policy makers should develop comprehensive strategies that support EFL accounting students in acquiring English literacy skills while addressing the potential challenges they may encounter. These findings have important implications for accounting education, highlighting the need to provide adequate resources and support to EFL accounting students to help them develop their English literacy skills and succeed in their academic and professional pursuits

Keywords: Literacy, Accounting, English, Higher Education.

### Introduction

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English and Literacy for Accounting (ELA) has become one of the important areas in the learning English through content in higher education. The recent progress of ELA has reached one of the important and critical elements in learning language through contents. For this reason, there is an increasing demand of ELA for higher education where students may

need to understand financial reports, yearly report of the companies and the development of the companies. To understand this issue, students need to understand ELA. For this reason, ELA is important to investigate further.

Many studies have been conducted globally in the area of ELA such as Dourda, Bratitsis, Griva, & Papadopoulou (2014), Ockey (2014), Friginal, (2013), Marwan (2016), Abduh and Rosmaladewi (2017) and Suyadi (2016). Most of these studies have concentrated on the area of academic learning, challenges, science vocabulary and English for Specific Purposes in higher education. These studies indicate that the research have covered general area of the accounting and ESP in general contexts.

For the studies in Indonesian contexts, Abduh dan Dunakhir (2020) have investigated the students' perceptions of accounting in higher education. In recent studies, Dunakhir and Abduh (2021) have investigated the challenges of learning Accounting in higher education. However, these studies only concentrated on analysis on teaching materials and challenges. What has not been explored are the benefit of learning English and literacy for accounting. Therefore, this research fills this knowledge. This study aims to explore the benefits of learning ELA from the perspectives of students in a university context.

## Methodology

### Research design

The design of this research is a case study. Yin (2013) describes that a case study is an empirical study of the case based the natural setting. The case here is the importance of learning English and literacy for accounting. The data for case study can be both quantitatively and qualitatively (Yin, 2012). Thus, the presented case study in this research are 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, 26 students participated voluntarily for interviews. Among these students, majority are female participants and small portion of male students. All of the students participated in the survey were in the first year of their university studies. The participants age backgroundswere between 18 and 20 years old. Participants educational backgrounds vary ranging from generic, Islamic and vocational high schools.

### Data collection

Students were invited to fill online google form questionnaire and were given opportunities to participate in this study voluntarily. There is high-rate percentage of the questionnaire return. To ensure the credibility of the questionnaire, all items are pre-tested to students who did not participate in this study

### Data analysis

The data in this study were analyzed using systematic analysis approach (Gall, et al, 2006): a) data are collected and coded for general sense and general categories; b) all coded data were placed into similar categories and themes; c) All sub-themes were classified into key themes; and d) those key themes were collected to determine core themes of the findings.

### Ethical Considerations

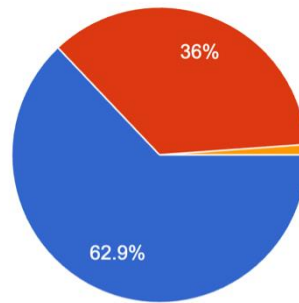
This study involved human subjects, and therefore, several ethical considerations were taken into account during the research process. The following ethical considerations were addressed:

- a. Informed consent: Participants were informed about the purpose of the study, the research methodology, and the risks and benefits of participation. They were also given the opportunity to ask questions and provide voluntary informed consent before participating in the study.
- b. Confidentiality and anonymity: Participants' privacy and confidentiality were respected throughout the research process. Participants were assured that their personal information would be kept confidential and that their responses would be anonymous.
- c. Avoidance of harm: The research was designed to avoid causing harm to participants. The questions asked were not intrusive or overly personal, and the participants were not put in any physical or emotional harm.
- d. Debriefing: Participants were debriefed after the study to ensure that they were not distressed or negatively affected by their participation.
- e. Respect for cultural diversity: The study was conducted in a manner that was respectful of cultural diversity, and the researchers ensured that participants' cultural values and beliefs were respected throughout the research process.

Overall, this study followed ethical guidelines to ensure that participants were treated with respect and dignity, and their rights were protected.

### Findings

This section presents the findings of the qualitative research, focusing on the benefits and drawbacks of learning English literacy skills for EFL accounting students in higher education. The findings are based on data collected from in-depth interviews, focus group discussions, and document analysis. The key finding of the study is that majority of students believe that literacy for Accounting is beneficial for their current status and future workplace environment.



## A. Benefits of English Literacy for EFL Accounting Students in Higher Education

### Building Literacy Competence

English literacy competence is an essential skill for EFL accounting students to develop in order to effectively navigate the global accounting landscape. The participants emphasized the importance of acquiring strong English literacy skills in reading, writing, listening, and speaking, which are necessary to understand and analyze complex accounting concepts, international financial standards, and regulations. Furthermore, it was noted that developing English literacy competence enhances the students' ability to critically evaluate information from various sources, such as research articles, financial reports, and case studies. The interview are as shown below:

*Very useful, because to become an accountant one must have perfect English competence, therefore teaching English in accounting has a big impact on university students (A)*

*Very useful because English language skills are very important to increase knowledge and skills (D)*

*Very useful because in my opinion English is an international language so it becomes an obligation to be able to understand English and especially if you want to improve human resources (M)*

*Add insight into English which turns out to be not only basic knowledge, but all knowledge of learning it (Y)*

*I think accounting English is very useful for me because it is one of the skills a person needs to face the world of work and can increase one's knowledge of English (E)  
It is very beneficial because knowing various languages is of course very helpful in gaining a lot of knowledge (I)*

In summary, the data concludes that building literacy competence is a crucial aspect of EFL accounting students' education, as it equips them with the necessary tools to navigate the global accounting landscape effectively. Developing strong English literacy skills in reading, writing, listening, and speaking enhances students' ability to understand and analyze complex accounting concepts, international financial standards, and regulations. Furthermore, it fosters

critical evaluation skills, enabling students to effectively assess information from diverse sources. Thus, fostering literacy competence in English should be a priority for educational institutions and policy makers to ensure EFL accounting students' success in their academic and professional endeavors.

#### Enhanced Employability

In today's highly competitive job market, possessing a strong command of the English language can significantly improve the employability of EFL accounting students. As English has become the global language of business, many multinational companies and international accounting firms require their employees to communicate proficiently in English. The following interview data explores how English literacy skills enhance the employability of EFL accounting students in higher education

*This is very useful because when I was in high school, I already used accounting terms in English, and most companies also use terms under IAI and others (B).*

*Very useful because in the current era, namely the industrial era 4.0, it is not impossible that English will become the language most often used. Therefore the importance of learning (F)*

*Very useful because it can be useful for applying for jobs (E)*

*because we are entering an era where people need English in interacting and communicating with outsiders in order to improve our quality both in education and work (T).*

The findings suggest that English literacy skills significantly impact EFL accounting students' employability prospects. Participants mentioned that multinational companies and international accounting firms prefer candidates with strong English language skills, as they are required to communicate with clients and colleagues from different linguistic and cultural backgrounds. Moreover, students with advanced English literacy skills are more likely to secure internships, job placements, and further educational opportunities abroad, which contribute to their professional growth and career advancement.

#### Facing globalization

Globalization has led to the increased integration of economies, markets, and cultures, making it essential for EFL accounting students to possess English literacy skills. Participants noted that English is the lingua franca of international business and accounting, and therefore, acquiring these skills enables students to stay current with global trends, standards, and best practices. Additionally, English literacy skills facilitate access to a wealth of international resources, such as textbooks, journals, and online courses, which can enrich their accounting education and professional development.

*Useful, because in this era of globalization, English has become a basis that must be understood and practiced in the realities of everyday life, including in terms of learning (F).*

*Yes, because we get information about accounting for workplace in Indonesia and abroad (U).*

*I feel that learning English is very important, especially in this global era (Q)*

### **Improved Communication Skills**

The development of English literacy skills allows EFL accounting students to communicate effectively with diverse stakeholders, such as clients, colleagues, and regulators. Participants highlighted the importance of clear and concise communication in the accounting field, as it ensures accurate financial reporting and helps avoid misunderstandings or misinterpretations. Furthermore, strong English communication skills enable students to participate in international conferences, workshops, and professional networks, where they can share knowledge, exchange ideas, and collaborate with peers from different countries.

*For me, it is very useful in teaching accounting activities because it increases my knowledge, makes it easier for me to communicate with others, makes me look cool because I can use English and increases my confidence (A)*

*For Practicing Spelling Well! (V)*

*Since I started improving my English skills, I have noticed a significant difference in my ability to communicate with my friends and lecturers. When discussing accounting topics, I can now express my ideas and opinions more clearly, which has helped me build better relationships with others and improve my overall academic performance (S)*

*I recently participated in a national accounting debate competition, and I was amazed by the opportunities that opened up for me just because I was able to communicate in English. I had the opportunity to network with students and professionals from various universities, exchange ideas, discuss, and learn from their experiences. It was an invaluable opportunity that I wouldn't have had without my English literacy skills (G)*

*Because now we really need English especially in Speaking since I am usually nervous when speaking English (C)*

*During my internship experience, I worked with colleagues from different cultural backgrounds. Having good English communication skills allowed me to understand their perspectives, share my own ideas, and collaborate effectively on various projects. This experience made me realize the importance of English literacy skills in the accounting field (B)*

*Because it can improve the quality of our English speaking (F)*

*I used to struggle with understanding complex accounting concepts in English, which made it difficult for me to communicate my thoughts and findings with others. After improving my English literacy skills, I have become more confident in my ability to discuss accounting topics and engage in meaningful conversations with my peers, lecturers, and potential employers (L)*

These interview data illustrate the importance of English literacy skills in improving communication for EFL accounting students. By developing their English language abilities, these students can effectively engage with others in their field, foster professional relationships, and enhance their overall academic and professional success.

### **To understand Accounting Terms and Subjects**

Accounting terms and concepts are often technical and complex, making it crucial for EFL accounting students to develop English literacy skills to comprehend these subjects effectively. Participants stressed the importance of understanding specialized accounting vocabulary, as it allows students to interpret financial statements, reports, and regulations accurately. Furthermore, acquiring English literacy skills enables students to follow international accounting standards, such as the International Financial Reporting Standards (IFRS) and the Generally Accepted Accounting Principles (GAAP), which are predominantly used and taught in English.

*It's useful, because English is a world language, so we have to master and understand it, especially accounting, in the future it will be more technological, which definitely requires English language expertise (X)*

*I found it quite difficult to keep up with the lectures and readings at the beginning because of my limited English skills. But, as I worked on improving my English literacy, I realized that I could better understand the accounting terms and concepts, which helped me excel in my studies. (R)*

*Yes, it is very useful because it can add more insight about the English language and in my opinion English accounting is interesting because it is difficult in terms of understanding but interesting in the process of solving the problem (Q)*

*Being able to understand accounting terms and subjects in English has been crucial for my success in higher education (O)*

*able to work on accounting problems in English (Z)*

*We must be able to become universal accountants, know accounting terms in English, because that is very important (M)*

*One of the biggest challenges I faced in my accounting education was learning the technical terms and jargon in English. It took some time, but once I became more proficient in the language, I noticed a significant improvement in my ability to comprehend accounting subjects and complete assignments (D)*

*Very useful because we can know how the process of learning in accounting or accounting English is (J)*

*When I first started my accounting studies, I found it challenging to understand the terminology used in financial statements and reports. However, as my English literacy*



*skills improved, I became more confident in deciphering complex accounting concepts and applying them in my coursework (B)*

*Accounting English is very useful for me because English is able to help me understand words that often appear in accounting lessons that use English (N)*

These interviews demonstrate that EFL accounting students recognize the importance of English literacy skills in understanding accounting terms and subjects. As their language proficiency improves, they are better able to comprehend complex accounting concepts, follow international accounting standards, and excel in their studies.

To helps us identifying errors in accounting

*Many accounting terms in English are difficult to understand so with this lesson it can help us and reading wrong numbers can be corrected with this English lesson (J)*

*While studying for an advanced accounting course, I came across a research article that presented a new approach to revenue recognition but it was in English. My English literacy skills helped me to understand the complex language and concepts in the article, which enabled me to identify a flaw in the author's methodology. I discussed this issue with the lecturer, and we explored alternative approaches that provided a more accurate representation of the company's financial position (P)*

*Accounting English is very useful because as an accountant or audit it is very important to dig up information about the world accounting revolution (S)*

*I was working on a group project where we had to analyze a company's financial statements. While reviewing the documents, I noticed an inconsistency in the English phrasing that indicated a potential error in the calculation of the company's net income. My English literacy skills helped me spot the mistake and correct it, which significantly impacted our analysis and conclusions. (V)*

*Can make it easier for us to create, process, report and compile financial reports and in these financial reports we often find accounts that use English (K)*

The data illustrate the importance of English literacy skills in identifying errors in accounting, emphasizing the value of language proficiency in enhancing problem-solving and critical thinking abilities among EFL accounting students in higher education.

## **B. Drawbacks of learning English literacy for accounting students in higher education**

### **Time and Effort Challenge**

Acquiring English literacy skills requires additional time and effort, which can be challenging for EFL accounting students who are already grappling with a demanding curriculum. Participants mentioned that the added pressure of mastering English while learning complex accounting concepts can be overwhelming for some students, leading to increased stress and anxiety. Furthermore, the time and effort required to develop English literacy skills may

detract from students' ability to focus on other essential aspects of their accounting education, such as mastering software applications, participating in extracurricular activities, or developing professional networks.

*I find it difficult to balance my time between improving my English skills and keeping up with my accounting studies. Sometimes, I feel like I am falling behind in my coursework because I need to dedicate extra hours to practice English. It can be quite stressful. (Y)*

*Mastering English is crucial for my career in accounting, but it takes a lot of time and effort. (N)*

*I often feel exhausted after studying for hours, and I have little time left for other activities, such as networking or engaging in student clubs. I wish there were more supportive tools available to help me manage my workload better. (Q)*

*As an accounting student, I found it challenging to keep up with the pace of the accounting program while trying to improve my English skills. (M)*

*Developing English literacy skills alongside my accounting studies is time-consuming and requires a lot of discipline. It's difficult to allocate enough time for both, and I often find myself sacrificing sleep or social activities to keep up with my studies. (X)*

*It's like learning two subjects at once. Sometimes, I feel overwhelmed and wonder if I'm doing enough to succeed in both areas. (R)*

These interviews illustrate the challenges EFL accounting students face in allocating time and efforts to develop their English literacy skills while managing the demands of their accounting coursework. The students' experiences underscore the need for educational institutions to provide additional support and resources to help them balance their language learning and accounting studies effectively.

#### Challenges In Balancing Language Learning with Technical Accounting Skills Development

Another drawback identified by EFL accounting students is the challenge of balancing language learning with the development of their technical accounting skills. During the interviews, several students shared their experiences and challenges in balancing language learning with the development of technical accounting skills. The following excerpts highlight some of the issues they encountered.

*It's quite difficult to manage my time between learning English and focusing on my accounting coursework. (L)*

*I find it challenging to prioritize my studies. I know that having good English skills is important for my future career, but I also need to excel in my accounting courses. It's hard to find the right balance, and I often find myself sacrificing one for the other (H)*

*I feel like my classmates who are more fluent in English have an advantage when it comes to understanding complex accounting topics and expressing their ideas clearly. (F)*

*In my experience, it has been challenging to apply the English language skills I've learned in my accounting classes. For example, when I read an accounting textbook or an article in English, I sometimes struggle to understand the technical terms or concepts. (Z)*

*I often feel overwhelmed trying to understand complex accounting concepts while also trying to improve my English skills. Sometimes, I feel like I'm not progressing in either area as much as I would like to. (C)*

*I feel like I have to spend extra time on language learning, which takes away from the time I could spend on mastering the actual accounting content. (W)*

*I find it difficult to participate in class discussions or group projects because of my limited English proficiency. (T)*

*I often worry that my lack of language skills might hinder my ability to succeed in my accounting courses and future career. (I)*

These student interviews demonstrate the challenges EFL accounting students face when trying to balance language learning with the development of technical accounting skills. The participants expressed concerns about time management, prioritization, and their ability to effectively apply their English skills in accounting contexts. These challenges highlight the need for educational institutions and policy makers to provide additional support and resources to help EFL accounting students overcome these obstacles and succeed in both language learning and accounting skills development.

#### Linguistic Difficulties and Frustration

The final drawback of learning English literacy skills for EFL accounting students in higher education is Linguistic difficulties and frustration as an EFL learner. Learning English as a foreign language can be challenging and frustrating for some EFL accounting students, especially when dealing with complex accounting terminology and concepts (Samad et al, 2022). Participants noted that students may struggle with grammatical structures, vocabulary, pronunciation, or idiomatic expressions, which could negatively impact their understanding of accounting subjects and hinder their academic performance. Moreover, the frustration associated with language learning may demotivate students and affect their self-confidence, which could impede their overall success in the accounting field.

*I spent a lot of time trying to learn the language, but sometimes it felt like I wasn't making any progress. (J)*

*The language barrier made it difficult for me to comprehend complex accounting concepts, and I often felt demotivated and anxious about my academic performance. (E)*

*For me, the most challenging part of learning accounting in English is understanding idiomatic expressions and colloquial phrases used in the context of accounting. (C)*

*I remember feeling overwhelmed by the complex grammatical structures and pronunciation of English accounting terms. (U)*

*When I first started studying accounting in English, I found it very difficult to understand the technical terms and jargon. It was frustrating because even though I was good at accounting in my native language, I struggled to grasp the concepts in English. (I)*

*I experienced a lot of frustration while trying to learn English alongside my accounting studies. (V)*

*I often mispronounced words, and my classmates would correct me, which made me feel embarrassed and less confident in my abilities. It took me a long time to become comfortable with the language, and I had to work twice as hard to catch up with my peers. (A)*

*I often found myself lost during lectures and discussions, and it was frustrating to feel left behind. I had to rely on my classmates to explain things to me, but sometimes they didn't have the patience or the time to help. (X)*

*I had to spend extra hours studying and seeking help from tutors, which took time away from other important aspects of my education and personal life. (K)*

These sample student interviews provide insight into the linguistic difficulties and frustrations experienced by EFL accounting students when learning English literacy skills. It is essential for educators and institutions to be aware of these challenges and provide adequate support and resources to help students overcome these obstacles and succeed in their accounting education.

## **Discussions**

The findings of this qualitative research indicate that English literacy skills are essential for EFL accounting students in higher education, as they offer numerous benefits, such as building literacy competence, enhancing employability, improving communication skills, facing globalization, understanding accounting terms and subjects, and identify errors in accounting. However, the study also identified some drawbacks, such as the additional time and effort required for language acquisition, challenges in balancing language learning with technical accounting skills development, and linguistic difficulties and frustration.

The findings of this study align with previous research that has emphasized the importance of English language skills in accounting education. For example, Thi Ngu et al. (2022) conducted a study on the English proficiency level of accounting students and found that students with high English language skills performed better academically and had greater employability prospects. Furthermore, Rose et al. (2020) noted that English language proficiency is crucial for students in

accounting and finance programs, as it enables them to effectively communicate with clients, colleagues, and regulators from diverse linguistic and cultural backgrounds.

The present study adds to this body of literature by providing a nuanced perspective on the benefits and drawbacks of learning English literacy skills for EFL accounting students in higher education. The study highlights that while English literacy skills offer numerous advantages, such as enhancing employability, facing globalization, and identifying errors in accounting, they also pose challenges, such as additional time and effort, balancing language learning with technical accounting skills development and linguistic difficulties. These findings underscore the need for educational institutions and policy makers to develop comprehensive strategies that support EFL accounting students in acquiring English literacy skills while addressing the potential challenges they may face.

#### Implications for Accounting in EFL Higher Education Context

The findings of this study have several implications for accounting education. Firstly, educational institutions should provide adequate resources and support to help EFL accounting students develop their English literacy skills. This could include offering language courses, tutoring services, or access to online resources that cater to the specific needs of EFL accounting students. Secondly, educators should integrate language development activities into the accounting curriculum to ensure that students have ample opportunities to practice and improve their English literacy skills. For example, educators could use case studies, group projects, or simulations that require students to communicate in English.

Thirdly, educational institutions should consider creating a supportive and inclusive learning environment that encourages EFL accounting students to develop their language skills. This could involve promoting cultural diversity, providing opportunities for peer-to-peer language exchange, or creating a mentorship program that pairs EFL accounting students with proficient English speakers. Fourthly, policy makers should consider the benefits of bilingualism in the accounting field and promote the development of local language accounting terminology and concepts alongside English language proficiency.

#### Limitations of the study

While this study provides valuable insights into the benefits and drawbacks of learning English literacy skills for EFL accounting students, it has several limitations that should be considered. Firstly, the study was conducted in a specific context, and the findings may not be generalizable to other educational settings or geographic regions. Secondly, the sample size was relatively small, and the participants were recruited from a single institution, which may limit the study's external validity. Thirdly, the study relied on self-report data, which may be subject to social desirability bias. Finally, the study did not explore the impact of other factors, such as socioeconomic status or prior English language proficiency, on the acquisition of English literacy skills among EFL accounting students.

#### Conclusion

In conclusion, this qualitative research suggests that learning English literacy skills is crucial for EFL accounting students in higher education. The study identified numerous benefits of English literacy skills, such as building literacy competence, enhancing employability, and improving communication skills, but also highlighted some drawbacks, such as linguistic difficulties and frustration, cultural barriers, and limited access to resources and support. These

findings underscore the need for educational institutions and policy makers to develop comprehensive strategies that support EFL accounting students in acquiring English literacy skills while addressing the potential challenges they may face.

Future research could explore the impact of other factors, such as socioeconomic status or prior English language proficiency, on the acquisition of English literacy skills among EFL accounting students. Additionally, longitudinal studies could investigate the long-term effects of English literacy skills on the academic and professional success of EFL accounting students. Overall, this study provides a foundation for further research that examines the role of English literacy skills in accounting education and underscores the importance of providing adequate resources and support to EFL accounting students in higher education.

Many studies have been conducted globally in the area of ELA such as Dourda, Bratitsis, Griva, & Papadopoulou (2014), Ockey (2014), Friginal, (2013), Marwan (2016), and Suyadi (2016). Most of these studies have concentrated on the area of academic learning, challenges, science vocabulary and English for Specific Purposes in higher education. These studies indicate that the research have covered general area of the accounting and ESP in general contexts.

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