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 <b>Fakultas Sastra</b> <b>Universitas Ekasakti</b>	<b>JURNAL JILP</b> (Jurnal Ilmiah Languge and Parole) Volume 9 Nomor 1	
	<b>ISSN : 2581-0804</b> (Media Cetak)	<b>E-ISSN : 2581-1819</b> (Media Online)
Received: 23-10-2025	Revised: 15-11-2025	Available online: 01-12-2025

## The Need of ESP Reading Materials for Accounting Students

**Yelliza**

English Language Education, Faculty of Social Sciences and Humanities, Universitas PGRI Sumatera Barat,  
[yelliza@upgrisba.ac.id](mailto:yelliza@upgrisba.ac.id)

*\*Corresponding Author*

**Yelliza**

English Language Education, Faculty of Social Sciences and Humanities, Universitas PGRI Sumatera Barat,  
[yelliza@upgrisba.ac.id](mailto:yelliza@upgrisba.ac.id)

### **Abstract**

*This study explored the specific needs of English for Specific Purposes (ESP) reading materials for accounting students. Since reading comprehension played a crucial role in understanding accounting texts, reports, and financial statements, the study aimed to identify which reading skills were most essential to support students' academic and professional competence. A quantitative descriptive design was employed, and data were collected from students through a needs analysis questionnaire consisting of ten indicators of reading skills. The results showed that most of the identified reading skills, such as understanding accounting vocabulary, interpreting numerical data, recognizing text organization, and summarizing accounting information, were categorized as highly needed; with an overall mean score of 3.3. The highest mean scores (3.5) were found in identifying main ideas, recognizing text structure, and making connections between texts and accounting practice. These findings emphasized the importance of developing contextualized ESP reading materials that integrated authentic accounting texts and reflected students' real academic and professional needs.*

**Keywords:** *ESP, English for Accounting, Reading Skills, Needs Analysis*

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## I INTRODUCTION

English for Specific Purposes (ESP) has played a vital role in equipping university students with language skills relevant to their academic and professional fields [1]. In accounting education, English proficiency, particularly in reading, has become essential, as students are expected to comprehend a variety of texts such as financial statements, professional journals, audit reports, tax documents, and international accounting standards (IAS/IFRS) written in English. These materials often contain complex numerical information, financial terminologies, and context-specific language that demand both linguistic and analytical skills [2].

For instance, when reading The Statement of Financial Position or Auditor's Independent Report, students must not only understand accounting terminology but also interpret the meaning behind ratios, footnotes, and financial disclosures. Similarly, reading articles from journals like The Accounting Review or International Journal of Accounting requires the ability to identify arguments, evaluate data interpretations, and recognize organizational patterns of research writing. Therefore, ESP reading instruction for accounting students should not only enhance general comprehension but also cultivate the ability to process and interpret domain-specific content with precision and critical understanding [3].

Despite the growing importance of ESP in higher education, most English courses for accounting students still rely on general reading materials that do not fully reflect accounting contexts [1], [4]. Many institutions use generic passages about business or economics that do not provide authentic exposure to accounting language or text types. For example, instead of engaging with income statements or financial analysis reports, students often practice reading texts about "company profiles" or "marketing trends" that are only tangentially related to accounting.

This lack of authentic materials results in limited familiarity with discipline-specific vocabulary such as liabilities, equity, deferred income, accrual basis, or audit evidence [5]. Consequently, students face difficulties in

interpreting numerical data, connecting textual information with professional practices, and understanding the rhetorical organization of financial discourse. This mismatch between instructional content and professional language use underscores the need for a systematic needs analysis to ensure that ESP materials truly align with students' disciplinary requirements [6].

In addition, most ESP course designs for accounting programs have historically emphasized writing or grammar rather than reading comprehension [5], [6], [7]. Many syllabi prioritize report writing or correspondence (e.g., business letters, memos, or summaries), while the development of reading strategies such as skimming, scanning, and inference-making has received limited attention. As a result, students often struggle to extract meaning from dense financial texts, synthesize information from multiple documents, or evaluate the credibility of accounting sources. Without empirical data on learners' actual reading needs, instructors may continue designing materials that fail to develop the competencies necessary for real-world accounting communication [8], [9]. A data-driven approach is therefore crucial to determine which specific reading skills such as interpreting financial data, understanding technical terminology, or summarizing accounting cases should be prioritized in future ESP course materials for accounting students.

Several scholars have examined the importance of needs analysis in ESP curriculum development. Rivero-Menéndez et al. [10] and Aqila and Fitriany [11] argued that effective ESP materials must begin with a comprehensive analysis of learners' goals, target situations, and language use contexts. In the field of business-related ESP, Wurayaningrum [12] highlighted that reading instruction should incorporate authentic professional documents to promote disciplinary literacy. For instance, reading balance sheets, audit opinions, or journal abstracts can train students to connect textual understanding with accounting logic and reasoning.

However, empirical studies that focus specifically on reading needs for accounting students remain scarce. Previous investigations, such as those by Dunakhir and Osman [13] and

Alhaq and Wirza [14], have explored reading within general academic or business English frameworks, but not within the specific cognitive and linguistic demands of accounting. This gap in research limits educators' ability to design evidence-based materials that directly address the reading challenges faced by accounting students in higher education.

## II RESEARCH METHODS

This study employed a descriptive quantitative method to investigate accounting students' perceptions of their reading skill needs in English for Specific Purposes (ESP). A needs analysis questionnaire was administered to a group of accounting students to gather data about their views on the importance of various reading skills required in their field. The instrument consisted of ten indicators representing different aspects of reading competence, such as understanding accounting vocabulary, interpreting numerical data, and

Based on these considerations, this study addressed the research question "What are the specific reading skill needs of accounting students in English for Specific Purposes (ESP) contexts?"

recognizing text organization. Each item was rated on a four-point Likert scale, where a score of 4 indicated Highly Needed, 3 indicated Needed, 2 indicated Less Needed, and 1 indicated Not Needed. The collected data were analyzed by calculating the total and mean scores for each indicator to determine the overall level of students' needs. The results were then categorized based on the mean values, with scores equal to or greater than 3.3 classified as Highly Needed, scores between 2.7 and 3.2 as Needed, and scores below 2.7 as Less Needed.

## IV RESULTS AND DISCUSSION

To identify students' perceptions of their reading skill needs in the field of accounting, the study analyzed the responses from a needs analysis questionnaire consisting of ten indicators. Each indicator represented a specific aspect of reading competence required in English for Specific Purposes (ESP) for accounting students. Table 1 presents the results of the first five indicators, which focus on the fundamental reading skills necessary for understanding accounting-related texts. The findings include the total scores, mean values, and corresponding need categories.

**Table 1. Students' Perceptions on ESP Reading Skill Needs (Indicators 1–5)**

No	Statement	Total	Mean	Category
1	Understanding accounting-related vocabulary in texts	19	3.2	Needed
2	Identifying main ideas in accounting passages	21	3.5	Highly Needed

3	Recognizing organization and structure in accounting reports	21	3.5	Highly Needed
4	Interpreting numerical information and data in financial texts	20	3.3	Highly Needed
5	Inferring meaning from context in accounting reading materials	20	3.3	Highly Needed

First, the results indicated that students' need for understanding accounting-related vocabulary was categorized as Needed, with a mean score of 3.2. This finding suggests that while students recognized the importance of vocabulary comprehension in reading accounting texts, many of them still relied on translation or contextual guessing strategies. The result also implies that students possessed partial familiarity with key accounting terms such as assets, liabilities, equity, and accrued income, yet required further support through explicit vocabulary instruction in ESP reading materials. This result aligns with Nugroho and Fitriati [15], who emphasized that discipline-specific vocabulary forms the foundation of ESP

learning. In accounting, mastery of terminology enables learners to interpret financial concepts precisely and to communicate effectively in professional contexts. The moderate mean score (3.2) implies that current ESP instruction may not provide sufficient exposure to technical vocabulary, suggesting the need for targeted lexical enrichment in future course materials.

Second, the ability to identify main ideas in accounting passages was rated as Highly Needed with a mean score of 3.5. This indicates that students perceived this skill as essential when reading complex accounting passages, where identifying the main concept is crucial to understanding the overall message of the text. In accounting contexts, recognizing the main point in audit summaries, financial analyses, or annual reports allows students to grasp the central argument and focus of professional documents effectively. This finding supports Nugroho [16] argument that academic and professional reading in ESP requires top-down comprehension skills. Accounting texts often contain dense information; thus, students must quickly identify the core message to avoid confusion and information overload. The high mean score (3.5) demonstrates that students understand the importance of macro-level comprehension and the need for instructional strategies that train them to locate and interpret main ideas efficiently.

Third, recognizing text organization and structure in accounting reports was also perceived as Highly Needed, with a mean score of 3.5. This suggests that understanding the organization of accounting texts such as reports, balance sheets, or journal articles plays a central role in reading comprehension. Accounting documents typically follow logical structures that include background, data presentation, interpretation, and conclusion. Familiarity with these structures enables students to locate relevant details and follow the logical progression of arguments or findings more effectively. The finding is consistent with Rivero-Menéndez et al. [10], who noted that awareness of discourse organization enhances learners' ability to process complex information. In accounting, structural awareness allows students to distinguish between factual data and interpretive commentary, which is crucial for understanding professional documentation.

Hence, ESP reading materials should emphasize textual organization through examples of authentic accounting reports and exercises in identifying section functions.

Fourth, the skill of interpreting numerical information and data in financial texts was categorized as Highly Needed, with a mean score of 3.3. Students acknowledged that numerical data, tables, and graphs are integral to accounting reading materials. This result highlights the interdisciplinary nature of reading in accounting, where linguistic comprehension intersects with quantitative reasoning. It also indicates that students need consistent practice in integrating linguistic and numerical information to construct meaning from financial texts. This finding resonates with Abduh and Dunakhir [17], who pointed out that reading comprehension in ESP must incorporate multimodal literacy, especially when texts combine verbal and numerical elements. In accounting education, the ability to interpret figures and textual explanations together supports critical reading of financial statements and analysis reports. Therefore, ESP materials should include integrated reading tasks that involve interpreting charts, tables, and numeric narratives within professional accounting contexts.

Fifth, the ability to infer meaning from context in accounting reading materials was rated as Highly Needed, with a mean score of 3.3. This reflects students' awareness that contextual understanding is essential when encountering unfamiliar accounting terminology or phrases. In accounting texts, many terms have precise meanings that depend on the surrounding context, such as "fair value," "depreciation," or "revenue recognition." This makes inference skills vital for accurate comprehension, especially when students deal with technical texts. The result supports Mafuudloh [6], who argued that inference-making is a higher-order reading skill crucial for ESP learners. For accounting students, this skill not only enhances vocabulary acquisition but also promotes independent learning and critical interpretation. The finding indicates that reading materials should include context-rich tasks that train students to deduce meaning, verify assumptions, and apply conceptual understanding in professional accounting scenarios.

Continuing the results, the next five indicators (6–10) describe higher-level reading competencies that reflect students' ability to apply comprehension skills to professional accounting contexts. These indicators focus on understanding specialized language, evaluating information sources, connecting theoretical and practical knowledge, and synthesizing ideas from accounting texts. Table 2 presents the detailed results, including total scores, mean values, and need categories for each of these indicators.

**Table 2. Students' Perceptions on ESP Reading Skill Needs (Indicators 6–10)**

No	Statement	Total	Mean	Category
6	Understanding professional terms and abbreviations used in accounting documents	20	3.3	Highly Needed
7	Evaluating credibility and reliability of accounting-related sources	16	2.7	Needed
8	Making connections between texts and accounting practice	21	3.5	Highly Needed
9	Summarizing key information from accounting reading texts	20	3.3	Highly Needed
10	Applying reading comprehension to accounting case studies	18	3.0	Needed

Sixth, understanding professional terms and abbreviations used in accounting documents was rated as Highly Needed, with a mean score of 3.3. Accounting materials frequently contain abbreviations such as GAAP (Generally Accepted Accounting Principles), IAS (International Accounting Standards), and IFRS (International Financial Reporting Standards). This finding suggests that students require targeted exposure to such terms and their contextual meanings to enhance fluency and accuracy in understanding professional accounting discourse. This result implies that explicit instruction in technical abbreviations can support students' comprehension and improve their ability to interpret professional texts confidently.

Seventh, the indicator of evaluating credibility and reliability of accounting-related sources received the lowest mean score of 2.7, placing it in the Needed category. Although students acknowledged the importance of assessing the credibility of accounting

information, they appeared less confident in applying critical reading strategies. This may result from limited practice in evaluating the authenticity of financial data or distinguishing between scholarly and non-scholarly materials. The finding indicates that students need guided reading activities that promote critical literacy, helping them to question the validity and reliability of professional accounting texts. Eighth, making connections between texts and accounting practice was rated as Highly Needed, with a mean score of 3.5. This finding shows that students valued reading materials that link theoretical knowledge with real accounting applications. For instance, connecting academic discussions on financial ethics or reporting standards with practical case examples can enhance both comprehension and professional relevance. This result highlights the importance of authentic ESP reading materials that integrate theory and practice to foster deeper understanding and application of knowledge [10], [18].

Ninth, summarizing key information from accounting reading texts was also categorized as Highly Needed, with a mean score of 3.3. Students recognized the importance of summarizing essential details and paraphrasing accurately to manage extensive accounting information. In professional settings, this ability enables practitioners to produce concise reports and executive summaries based on lengthy financial documents. This finding suggests that ESP reading courses should incorporate summarization tasks that train students to identify, synthesize, and reformulate key information effectively [9].

Tenth, applying reading comprehension to accounting case studies was classified as Needed, with a mean score of 3.0. Although students valued the practical application of reading comprehension to problem-solving, their lower score indicates uncertainty or lack of experience in using reading skills for case analysis. They may struggle to transfer textual understanding into analytical reasoning when interpreting audit scenarios or ethical dilemmas. The finding underscores the necessity of integrating case-based reading activities into ESP instruction, allowing students to practice applying their comprehension skills in realistic professional contexts [19].



## V CONCLUSION

Based on the findings of the needs analysis, it can be concluded that accounting students demonstrated a high level of need for specific reading skills within the framework of English for Specific Purposes (ESP). The overall mean score of 3.3 indicated that most indicators were categorized as Highly Needed. Students placed the greatest emphasis on reading skills such as identifying main ideas, recognizing text organization, interpreting numerical data, and making connections between texts and accounting practice. These results suggest that effective reading in accounting contexts requires both linguistic and analytical abilities.

Furthermore, the study revealed that vocabulary mastery and understanding professional terms are essential foundations for successful comprehension of accounting texts. However, lower mean scores in evaluating the credibility of sources and applying reading comprehension to case studies indicated that students need more opportunities to develop critical and applied reading skills. Overall, the study confirmed that accounting students require contextualized ESP reading materials that integrate authentic accounting texts, numerical

data interpretation, and case-based tasks to enhance their academic and professional literacy.

### 5.2 Suggestions

Based on the conclusions, several pedagogical and research suggestions can be proposed. For teaching practice, it is recommended that instructors design ESP reading materials that closely reflect real accounting discourse, such as financial reports, audit summaries, and journal articles. These materials should emphasize contextual vocabulary learning, comprehension of text structure, and integration of numerical data with textual information.

In addition, educators should incorporate critical reading and case-based activities to help students apply comprehension skills in authentic professional contexts. Future researchers are encouraged to expand this study by involving a larger sample from different institutions or by integrating qualitative methods such as interviews or classroom observations to gain deeper insights into students' reading challenges. Further research may also focus on developing and validating prototype ESP reading materials tailored to the needs identified in this study.

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